

WILLIAM OLDER PLAYGROUP

England & Wales · Charity number 269069

Details

Other names ANGMERING PRE-SCHOOL PLAYGROUP

Status Registered

Legal form Other

Registered 1975-03-26

Register [View on the Charity Commission register](#)

Contact

Address William Olders Playgroup
Arundel Road
Angmering
Littlehampton
West Sussex
BN16 4LP

Phone 07949236176

Email williamolderplaygroup@gmail.com

Website www.williamolderplaygroup.org.uk

Activities

Objects: TO PROVIDE SAFE AND SATISFACTORY GROUP PLAY FOR THE PROMOTION OF THE EDUCATION OF CHILDREN IN ANGMERING DISTRICT WHO ARE UNDER THE STATUTORY SCHOOL AGE.

Activities: SESSIONAL CHILDCARE FOR LOCAL PRESCHOOL CHILDREN

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space
- **What:** Education/training
- **Who:** Children/young People

Geography

- **Area of benefit:** ANGMERING AND DISTRICT
- West Sussex

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£336,554	£318,774	-	-
2024-08-31	£255,507	£232,046	-	-
2023-08-31	£181,659	£198,995	-	-
2022-08-31	£190,322	£194,060	-	-
2021-08-31	£209,936	£192,411	-	-

Trustees

Name	Role	Appointed
Courtney Crathern		2024-03-11
Louise Bowles		2021-11-02
Lucinda Forsyth		2023-06-15
Marc James Robinson		2022-03-07

WILLIAM OLDER PLAYGROUP

England & Wales - Charity number 269069

Accounts

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31st August 2025
for
WILLIAM OLDER PLAYGROUP

MastersFuller
Chartered Certified Accountants
38 Salisbury Road
Worthing
West Sussex
BN11 1RD

Contents of the Financial Statements
for the Year Ended 31st August 2025

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WILLIAM OLDER PLAYGROUP

Report of the Trustees for the Year Ended 31st August 2025

The trustees present their report with the financial statements of the charity for the year ended 31st August 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objective of the charity is to provide a safe and comfortable environment for group play while promoting the education of children in the Angmering district who are under the statutory school age.

Significant activities

The charity runs the William Older Playgroup based in a purpose built building adjacent to St Margaret's C of E School in Angmering, West Sussex.

The charity provides 10 sessions a week to pre-school children living in the local area. We are registered with OFSTED and are guided by the Early Years Foundation Stage framework. We have spaces for approximately 50 children per session (exact number depends on the children's ages).

Our aim is to provide a warm, caring and safe environment, where learning is fun. We promote a healthy life style, a sense of independence and strong emotional well-being. By learning through PLAY we have found that our children thrive.

Public benefit

In shaping our objectives and planning our activities for the year, the Trustees have given consideration to the duties set out in Section 17(5) of the Charities Act 2011 to have due regard to public benefit. In particular, the Trustees have considered how the planned activities will contribute to the overall aims and objectives that they have set.

The charity's activities during the year constitute a benefit to the local community.

Volunteers

The charity has a Parent Committee which contributes to our fundraising efforts by organising an event each term.

It is also supported by a number of child-care students from local colleges, as well as other volunteers from the local community who offer their time on an adhoc basis.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The playgroup has been flourishing on its existing site for over thirty years. Owing to our success and growing demand, we have grown from strength to strength. Our current registration is for up to 50 children per session. We operate 38 weeks of the year (generally in line with West Sussex schools). Children attend anywhere between 2 and 10 sessions a week.

FINANCIAL REVIEW

Financial position

The charity made a profit of £17,780 in the year. Income for the year was £336,554, with WSCC providing £315,479. The majority of income comes from children's fees. These fees are paid for either by the parents or for the larger part, by West Sussex County Council as part of the Government's free entitlement programme.

Money is also received from our Parent Committee's fundraising.

Reserves policy

The level of reserves is reviewed regularly by the trustees. The trustees consider that reserves (unrestricted funds not invested in fixed assets), should total the equivalent of the yearly running costs of the playgroup.

It is felt prudent to maintain free reserves at this level as the charity relies heavily on WSCC funding.

The total reserves (not represented by fixed assets) at 31st August 2025 were £199,324. The trustees are aware that this currently exceeds our policy.

FUTURE PLANS

The charity recognises that the main challenge going forward will be the increasing number of children wishing to attend the playgroup. The Trustees and Manager of the Playgroup are looking to improve the educational and play facilities for the children to meet and exceed the expectations of the Early Years framework.

WILLIAM OLDER PLAYGROUP

Report of the Trustees for the Year Ended 31st August 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Charity is governed by its constitution, which was formally approved at the general meeting dated 7th May 1992. It was amended and formally approved at the general meeting dated 26th July 2004.

Trustees

The charity has four Trustees who are responsible for the overall management of the playgroup. In 2011, a Trustees Constitution was written and agreed; it is based on the Charity Commission's 'Model Trust Deed' and amended where appropriate. It formalises the Trustees roles and responsibilities. New trustees are elected/appointed by the other Trustees.

Management

The playgroup has a training subscription with West Sussex Early Childhood Service and Trustees are entitled to attend courses on a wide variety of topics (including child protection, business/marketing). The playgroup also funded separate training on Makaton for staff.

The charity is not part of a wider network of charities however we do rent our building/land from the William Older Schools Charity. The Schools Charity is an old village charity which administers a trust fund on behalf of the children/young people of Angmering and has complementary aims to our own. We have good relationships with the Early Childhood Service at West Sussex County Council.

The Trustees continue to keep the playgroup's activities under review, particularly with regard to the risks that may arise from time to time, and to monitor the effectiveness of the systems of internal controls and other viable means, including insurance cover where appropriate, by which those risks already identified by the Trustees can best be mitigated.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

269069

Principal address

Arundel Road
Angmering
Littlehampton
West Sussex
BN16 4LP

Trustees

Mrs L Bowles
M Robinson
L Forsyth
C Crathern

Independent Examiner

MastersFuller
Chartered Certified Accountants
38 Salisbury Road
Worthing
West Sussex
BN11 1RD

Approved by order of the board of trustees on 15th December 2025 and signed on its behalf by:



Mrs L Bowles - Trustee

**Independent Examiner's Report to the Trustees of
William Older Playgroup**

Independent examiner's report to the trustees of William Older Playgroup

I report to the charity trustees on my examination of the accounts of William Older Playgroup (the Trust) for the year ended 31st August 2025.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

I M Walker FCCA

MastersFuller
38 Salisbury Road
Worthing
West Sussex
BN11 1RD

15th December 2025

WILLIAM OLDER PLAYGROUP

Statement of Financial Activities
for the Year Ended 31st August 2025

	Notes	2025 Unrestricted fund £	2024 Total funds £
INCOME AND ENDOWMENTS FROM			
Charitable activities			
WSCC			
School fees		315,479	237,416
Other income		18,877	16,249
		1,534	942
Investment income	2	664	900
Total		336,554	255,507
EXPENDITURE ON			
Charitable activities			
Running costs		318,774	232,046
NET INCOME		17,780	23,461
RECONCILIATION OF FUNDS			
Total funds brought forward		427,723	404,262
TOTAL FUNDS CARRIED FORWARD		445,503	427,723

The notes form part of these financial statements

WILLIAM OLDER PLAYGROUP

Balance Sheet
31st August 2025

	Notes	2025 Unrestricted fund £	2024 Total funds £
FIXED ASSETS			
Tangible assets	5	246,179	56,107
CURRENT ASSETS			
Debtors	6	374	53,543
Cash at bank and in hand		<u>262,105</u>	<u>353,720</u>
		262,479	407,263
CREDITORS			
Amounts falling due within one year	7	(63,155)	(35,647)
NET CURRENT ASSETS		<u>199,324</u>	<u>371,616</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>445,503</u>	<u>427,723</u>
NET ASSETS		<u>445,503</u>	<u>427,723</u>
FUNDS			
Unrestricted funds		<u>445,503</u>	<u>427,723</u>
TOTAL FUNDS		<u>445,503</u>	<u>427,723</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 15th December 2025 and were signed on its behalf by:



L Forsyth - Trustee

WILLIAM OLDER PLAYGROUP

Notes to the Financial Statements for the Year Ended 31st August 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures, fittings & equipment - 25% on reducing balance

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

WILLIAM OLDER PLAYGROUP

Notes to the Financial Statements - continued
for the Year Ended 31st August 2025

2. INVESTMENT INCOME

	2025	2024
	£	£
Deposit account interest	664	900
	<u> </u>	<u> </u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st August 2025 nor for the year ended 31st August 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31st August 2025 nor for the year ended 31st August 2024.

4. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2025	2024
Supervisor	1	1
Support staff	16	15
	<u> </u>	<u> </u>
	17	16
	<u> </u>	<u> </u>

No employees received emoluments in excess of £60,000.

5. TANGIBLE FIXED ASSETS

	Fixtures, fittings & equipment £
COST	
At 1st September 2024	169,883
Additions	248,093
	<u> </u>
At 31st August 2025	417,976
	<u> </u>
DEPRECIATION	
At 1st September 2024	113,776
Charge for year	58,021
	<u> </u>
At 31st August 2025	171,797
	<u> </u>
NET BOOK VALUE	
At 31st August 2025	246,179
	<u> </u>
At 31st August 2024	56,107
	<u> </u>

WILLIAM OLDER PLAYGROUP

Notes to the Financial Statements - continued
for the Year Ended 31st August 2025

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	2025	2024
	£	£
Prepayments	<u>374</u>	<u>53,543</u>
7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	2025	2024
	£	£
Payments on account	<u>60,856</u>	<u>31,203</u>
Trade creditors	<u>500</u>	<u>3,364</u>
Taxation and social security	<u>719</u>	<u>-</u>
Other creditors	<u>1,080</u>	<u>1,080</u>
	<u>63,155</u>	<u>35,647</u>

8. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st August 2025.

WILLIAM OLDER PLAYGROUP

Detailed Statement of Financial Activities
for the Year Ended 31st August 2025

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Investment income		
Deposit account interest	664	900
Charitable activities		
School fees	334,356	253,665
Other income	145	458
Fundraising	1,139	484
Local authority grant	250	-
	<hr/>	<hr/>
	335,890	254,607
Total incoming resources	<hr/>	<hr/>
	336,554	255,507
EXPENDITURE		
Charitable activities		
Wages	181,803	153,243
Pensions	3,339	2,736
Rent	22,985	22,935
Rates	2,312	1,326
Insurance	1,706	1,620
Light & heat	3,429	3,574
Office expenses	11,912	8,162
Refuse	1,591	1,524
Training	1,269	1,796
Sundries	1,862	4,016
Toys & activities etc.	13,898	7,516
Consumables	2,008	1,787
Repairs, renewals & maintenance	7,914	5,771
Accountancy	3,142	2,663
Marketing	1,583	1,205
Depreciation	58,021	12,172
	<hr/>	<hr/>
	318,774	232,046
Total resources expended	<hr/>	<hr/>
	318,774	232,046
Net income	<hr/>	<hr/>
	17,780	23,461

This page does not form part of the statutory financial statements

WILLIAM OLDER PLAYGROUP

England & Wales - Charity number 269069

Accounts

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31st August 2024
for
WILLIAM OLDER PLAYGROUP

MastersFuller
Chartered Certified Accountants
38 Salisbury Road
Worthing
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BN11 1RD

WILLIAM OLDER PLAYGROUP

Contents of the Financial Statements
for the Year Ended 31st August 2024

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WILLIAM OLDER PLAYGROUP

Report of the Trustees for the Year Ended 31st August 2024

The trustees present their report with the financial statements of the charity for the year ended 31st August 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objective of the charity is to provide a safe and comfortable environment for group play while promoting the education of children in the Angmering district who are under the statutory school age.

Significant activities

The charity runs the William Older Playgroup based in a purpose built building adjacent to St Margaret's C of E School in Angmering, West Sussex.

The charity provides 10 sessions a week to pre-school children living in the local area. We are registered with OFSTED and are guided by the Early Years Foundation Stage framework. We have spaces for approximately 50 children per session (exact number depends on the children's ages).

Our aim is to provide a warm, caring and safe environment, where learning is fun. We promote a healthy life style, a sense of independence and strong emotional well-being. By learning through PLAY we have found that our children thrive.

Public benefit

In shaping our objectives and planning our activities for the year, the Trustees have given consideration to the duties set out in Section 17(5) of the Charities Act 2011 to have due regard to public benefit. In particular, the Trustees have considered how the planned activities will contribute to the overall aims and objectives that they have set.

The charity's activities during the year constitute a benefit to the local community.

Volunteers

The charity has a Parent Committee which contributes to our fundraising efforts by organising an event each term.

It is also supported by a number of child-care students from local colleges, as well as other volunteers from the local community who offer their time on an adhoc basis.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The playgroup has been flourishing on its existing site for over thirty years. Owing to our success and growing demand, we have grown from strength to strength. Our current registration is for up to 50 children per session. We operate 38 weeks of the year (generally in line with West Sussex schools). Children attend anywhere between 2 and 10 sessions a week.

FINANCIAL REVIEW

Financial position

The charity made a profit of £23,461 in the year. Income for the year was £255,507, with WSCC providing £237,416. The majority of income comes from children's fees. These fees are paid for either by the parents or for the larger part, by West Sussex County Council as part of the Government's free entitlement programme.

Money is also received from our Parent Committee's fundraising.

Reserves policy

The level of reserves is reviewed regularly by the trustees. The trustees consider that reserves (unrestricted funds not invested in fixed assets), should total the equivalent of the yearly running costs of the playgroup.

It is felt prudent to maintain free reserves at this level as the charity relies heavily on WSCC funding.

The total reserves (not represented by fixed assets) at 31st August 2024 were £371,616. The trustees are aware that this currently exceeds our policy.

FUTURE PLANS

The charity recognises that the main challenge going forward will be the increasing number of children wishing to attend the playgroup. The Trustees and Manager of the Playgroup are therefore increasing the number of spaces available via an extension, work on which began during the accounts year.

WILLIAM OLDER PLAYGROUP

Report of the Trustees
for the Year Ended 31st August 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Charity is governed by its constitution, which was formally approved at the general meeting dated 7th May 1992. It was amended and formally approved at the general meeting dated 26th July 2004.

Trustees

The charity has four Trustees who are responsible for the overall management of the playgroup. In 2011, a Trustees Constitution was written and agreed; it is based on the Charity Commission's 'Model Trust Deed' and amended where appropriate. It formalises the Trustees roles and responsibilities.

New trustees are elected/appointed by the other Trustees.

Management

The playgroup has a training subscription with West Sussex Early Childhood Service and Trustees are entitled to attend courses on a wide variety of topics (including child protection, business/marketing). The playgroup also funded separate training on Makaton for staff.

The charity is not part of a wider network of charities however we do rent our building/land from the William Older Schools Charity. The Schools Charity is an old village charity which administers a trust fund on behalf of the children/young people of Angmering and has complementary aims to our own. We have good relationships with the Early Childhood Service at West Sussex County Council.

The Trustees continue to keep the playgroup's activities under review, particularly with regard to the risks that may arise from time to time, and to monitor the effectiveness of the systems of internal controls and other viable means, including insurance cover where appropriate, by which those risks already identified by the Trustees can best be mitigated.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

269069

Principal address

Arundel Road
Angmering
Littlehampton
West Sussex
BN16 4LP

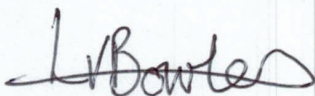
Trustees

Mrs L Bowles
M Robinson
L Forsyth
C Crathern (appointed 11.3.24)

Independent Examiner

MastersFuller
Chartered Certified Accountants
38 Salisbury Road
Worthing
West Sussex
BN11 1RD

Approved by order of the board of trustees on 27th November 2024 and signed on its behalf by:



Mrs L Bowles - Trustee

**Independent Examiner's Report to the Trustees of
William Older Playgroup**

Independent examiner's report to the trustees of William Older Playgroup

I report to the charity trustees on my examination of the accounts of William Older Playgroup (the Trust) for the year ended 31st August 2024.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

I M Walker FCCA

MastersFuller
38 Salisbury Road
Worthing
West Sussex
BN11 1RD

27th November 2024

WILLIAM OLDER PLAYGROUP

Statement of Financial Activities
for the Year Ended 31st August 2024

	Notes	2024 Unrestricted fund £	2023 Total funds £
INCOME AND ENDOWMENTS FROM			
Charitable activities			
WSCC		237,416	162,008
School fees		16,249	18,030
Other income		942	1,261
Investment income	2	900	360
Total		255,507	181,659
EXPENDITURE ON			
Charitable activities			
Running costs		232,046	198,995
NET INCOME/(EXPENDITURE)		23,461	(17,336)
RECONCILIATION OF FUNDS			
Total funds brought forward		404,262	421,598
TOTAL FUNDS CARRIED FORWARD		427,723	404,262

The notes form part of these financial statements

WILLIAM OLDER PLAYGROUP

Balance Sheet
31st August 2024

		2024	2023
		Unrestricted	Total
		fund	funds
		£	£
FIXED ASSETS	Notes		
Tangible assets	5	56,107	43,212
CURRENT ASSETS			
Debtors	6	53,543	1,662
Cash at bank and in hand		<u>353,720</u>	<u>399,930</u>
		407,263	401,592
CREDITORS			
Amounts falling due within one year	7	<u>(35,647)</u>	<u>(40,542)</u>
NET CURRENT ASSETS		<u>371,616</u>	<u>361,050</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>427,723</u>	<u>404,262</u>
NET ASSETS		<u>427,723</u>	<u>404,262</u>
FUNDS			
Unrestricted funds		<u>427,723</u>	<u>404,262</u>
TOTAL FUNDS		<u>427,723</u>	<u>404,262</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 27th November 2024 and were signed on its behalf by:



L Forsyth - Trustee

Notes to the Financial Statements
for the Year Ended 31st August 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures, fittings & equipment - 25% on reducing balance

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

WILLIAM OLDER PLAYGROUP

Notes to the Financial Statements - continued
for the Year Ended 31st August 2024

2. INVESTMENT INCOME

	2024	2023
	£	£
Deposit account interest	<u>900</u>	<u>360</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st August 2024 nor for the year ended 31st August 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31st August 2024 nor for the year ended 31st August 2023.

4. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2024	2023
Supervisor	1	1
Support staff	15	16
	<u>16</u>	<u>17</u>

No employees received emoluments in excess of £60,000.

5. TANGIBLE FIXED ASSETS

	Fixtures, fittings & equipment £
COST	
At 1st September 2023	144,816
Additions	25,067
At 31st August 2024	<u>169,883</u>
DEPRECIATION	
At 1st September 2023	101,604
Charge for year	12,172
At 31st August 2024	<u>113,776</u>
NET BOOK VALUE	
At 31st August 2024	<u>56,107</u>
At 31st August 2023	<u>43,212</u>

WILLIAM OLDER PLAYGROUP

Notes to the Financial Statements - continued
for the Year Ended 31st August 2024

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	2024	2023
	£	£
Prepayments	53,543	1,662
	<hr/>	<hr/>
7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	2024	2023
	£	£
Payments on account	31,203	28,078
Trade creditors	3,364	10,839
Taxation and social security	-	515
Other creditors	1,080	1,110
	<hr/>	<hr/>
	35,647	40,542
	<hr/>	<hr/>

8. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st August 2024.

WILLIAM OLDER PLAYGROUP

Detailed Statement of Financial Activities
for the Year Ended 31st August 2024

	2024	2023
	£	£
INCOME AND ENDOWMENTS		
Investment income		
Deposit account interest	900	360
Charitable activities		
School fees	253,665	180,038
Other income	458	418
Fundraising	484	843
	<u>254,607</u>	<u>181,299</u>
Total incoming resources	255,507	181,659
EXPENDITURE		
Charitable activities		
Wages	153,243	133,749
Pensions	2,736	2,165
Rent	22,935	22,960
Rates	1,326	1,244
Insurance	1,620	1,544
Light & heat	3,574	1,249
Office expenses	8,162	5,761
Refuse	1,524	1,133
Training	1,796	529
Sundries	4,016	2,343
Toys & activities etc.	7,516	5,104
Consumables	1,787	1,923
Repairs, renewals & maintenance	5,771	1,572
Accountancy	2,663	2,659
Marketing	1,205	1,056
Depreciation	12,172	14,004
	<u>232,046</u>	<u>198,995</u>
Total resources expended	232,046	198,995
Net income/(expenditure)	23,461	(17,336)

This page does not form part of the statutory financial statements

WILLIAM OLDER PLAYGROUP

England & Wales - Charity number 269069

Accounts

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31st August 2023
for
WILLIAM OLDER PLAYGROUP

MastersFuller
Chartered Certified Accountants
38 Salisbury Road
Worthing
West Sussex
BN11 1RD

**Contents of the Financial Statements
for the Year Ended 31st August 2023**

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Report of the Trustees
for the Year Ended 31st August 2023

The trustees present their report with the financial statements of the charity for the year ended 31st August 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objective of the charity is to provide a safe and comfortable environment for group play while promoting the education of children in the Angmering district who are under the statutory school age.

Significant activities

The charity runs the William Older Playgroup based in a purpose built building adjacent to St Margaret's C of E School in Angmering, West Sussex.

The charity provides 10 sessions a week to pre-school children living in the local area. We are registered with OFSTED and are guided by the Early Years Foundation Stage framework. We have spaces for approximately 50 children per session (exact number depends on the children's ages).

Our aim is to provide a warm, caring and safe environment, where learning is fun. We promote a healthy life style, a sense of independence and strong emotional well-being. By learning through PLAY we have found that our children thrive.

Public benefit

In shaping our objectives and planning our activities for the year, the Trustees have given consideration to the duties set out in Section 17(5) of the Charities Act 2011 to have due regard to public benefit. In particular, the Trustees have considered how the planned activities will contribute to the overall aims and objectives that they have set.

The charity's activities during the year constitute a benefit to the local community.

Volunteers

The charity has a Parent Committee which contributes to our fundraising efforts by organising an event each term.

It is also supported by a number of child-care students from local colleges, as well as other volunteers from the local community who offer their time on an adhoc basis.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The playgroup has been flourishing on its existing site for over thirty years. Owing to our success and growing demand, we have grown from strength to strength. Our current registration is for up to 50 children per session. We operate 38 weeks of the year (generally in line with West Sussex schools). Children attend anywhere between 2 and 10 sessions a week.

FINANCIAL REVIEW

Financial position

The charity made a deficit of £17,336 in the year. Income for the year was £181,659, with WSCC providing £162,008.

The majority of income comes from children's fees. These fees are paid for either by the parents or for the larger part, by West Sussex County Council as part of the Government's free entitlement programme.

Money is also received from our Parent Committee's fundraising.

Reserves policy

The level of reserves is reviewed regularly by the trustees. The trustees consider that reserves (unrestricted funds not invested in fixed assets), should total the equivalent of the yearly running costs of the playgroup.

It is felt prudent to maintain free reserves at this level as the charity relies heavily on WSCC funding.

The total reserves (not represented by fixed assets) at 31st August 2023 were £361,050. The trustees are aware that this currently exceeds our policy.

FUTURE PLANS

The charity recognises that the main challenge going forward will be the increasing number of children wishing to attend the playgroup. The Trustees and Manager of the Playgroup are considering two main options: increasing the number of spaces available via an extension, new building, or satellite operation and/or a more detailed admissions policy.

Report of the Trustees
for the Year Ended 31st August 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Charity is governed by its constitution, which was formally approved at the general meeting dated 7th May 1992. It was amended and formally approved at the general meeting dated 26th July 2004.

Trustees

The charity has four Trustees who are responsible for the overall management of the playgroup. In 2011, a Trustees Constitution was written and agreed; it is based on the Charity Commission's 'Model Trust Deed' and amended where appropriate. It formalises the Trustees roles and responsibilities.

New trustees are elected/appointed by the other Trustees.

Management

The playgroup has a training subscription with West Sussex Early Childhood Service and Trustees are entitled to attend courses on a wide variety of topics (including child protection, business/marketing). The playgroup also funded separate training on Makaton for staff.

The charity is not part of a wider network of charities however we do rent our building/land from the William Older Schools Charity. The Schools Charity is an old village charity which administers a trust fund on behalf of the children/young people of Angmering and has complementary aims to our own. We have good relationships with the Early Childhood Service at West Sussex County Council.

The Trustees continue to keep the playgroup's activities under review, particularly with regard to the risks that may arise from time to time, and to monitor the effectiveness of the systems of internal controls and other viable means, including insurance cover where appropriate, by which those risks already identified by the Trustees can best be mitigated.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

269069

Principal address

Arundel Road
Angmering
Littlehampton
West Sussex
BN16 4LP

Trustees

R Scott (resigned 8.11.22)

F Carr (resigned 28.2.23)

Mrs L Bowles

M Robinson

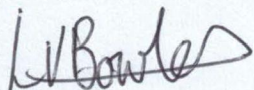
S Beamish (resigned 30.1.23)

L Forsyth (appointed 15.6.23)

Independent Examiner

MastersFuller
Chartered Certified Accountants
38 Salisbury Road
Worthing
West Sussex
BN11 1RD

Approved by order of the board of trustees on 13th December 2023 and signed on its behalf by:



Mrs L Bowles - Trustee

**Independent Examiner's Report to the Trustees of
William Older Playgroup**

Independent examiner's report to the trustees of William Older Playgroup

I report to the charity trustees on my examination of the accounts of William Older Playgroup (the Trust) for the year ended 31st August 2023.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

I M Walker FCCA

MastersFuller
38 Salisbury Road
Worthing
West Sussex
BN11 1RD

13th December 2023

WILLIAM OLDER PLAYGROUP

Statement of Financial Activities
for the Year Ended 31st August 2023

	Notes	2023 Unrestricted fund £	2022 Total funds £
INCOME AND ENDOWMENTS FROM			
Charitable activities			
WSCC		162,008	179,847
School fees		18,030	9,354
Other income		1,261	1,112
Investment income	2	360	9
Total		181,659	190,322
EXPENDITURE ON			
Charitable activities			
Running costs		198,995	194,060
NET INCOME/(EXPENDITURE)		(17,336)	(3,738)
RECONCILIATION OF FUNDS			
Total funds brought forward		421,598	425,336
TOTAL FUNDS CARRIED FORWARD		404,262	421,598

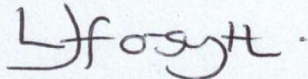
WILLIAM OLDER PLAYGROUP

Balance Sheet
31st August 2023

		2023 Unrestricted fund £	2022 Total funds £
FIXED ASSETS	Notes		
Tangible assets	5	43,212	40,032
CURRENT ASSETS			
Debtors	6	1,662	-
Cash at bank and in hand		399,930	395,895
		<u>401,592</u>	<u>395,895</u>
CREDITORS			
Amounts falling due within one year	7	(40,542)	(14,329)
		<u>361,050</u>	<u>381,566</u>
NET CURRENT ASSETS			
		<u>404,262</u>	421,598
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>404,262</u>	<u>421,598</u>
NET ASSETS			
		<u>404,262</u>	<u>421,598</u>
FUNDS			
Unrestricted funds		404,262	421,598
TOTAL FUNDS		<u>404,262</u>	<u>421,598</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 13th December 2023 and were signed on its behalf by:

L Forsyth - Trustee



Notes to the Financial Statements
for the Year Ended 31st August 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures, fittings & equipment - 25% on reducing balance

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Notes to the Financial Statements - continued
for the Year Ended 31st August 2023

2. INVESTMENT INCOME

	2023	2022
	£	£
Deposit account interest	360	9

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st August 2023 nor for the year ended 31st August 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31st August 2023 nor for the year ended 31st August 2022.

4. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2023	2022
Supervisor	1	1
Support staff	16	15
	17	16

No employees received emoluments in excess of £60,000.

5. TANGIBLE FIXED ASSETS

	Fixtures, fittings & equipment £
COST	
At 1st September 2022	127,632
Additions	17,184
At 31st August 2023	144,816
DEPRECIATION	
At 1st September 2022	87,600
Charge for year	14,004
At 31st August 2023	101,604
NET BOOK VALUE	
At 31st August 2023	43,212
At 31st August 2022	40,032

WILLIAM OLDER PLAYGROUP

Notes to the Financial Statements - continued
for the Year Ended 31st August 2023

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	2023	2022
	£	£
Prepayments	1,662	-
	=====	=====
7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	2023	2022
	£	£
Payments on account	28,078	12,387
Trade creditors	10,839	-
Taxation and social security	515	353
Other creditors	1,110	1,589
	=====	=====
	40,542	14,329
	=====	=====

8. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st August 2023.

WILLIAM OLDER PLAYGROUP

Detailed Statement of Financial Activities
for the Year Ended 31st August 2023

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Investment income		
Deposit account interest	360	9
Charitable activities		
School fees	180,038	189,216
Other income	418	-
Fundraising	843	1,097
	<hr/>	<hr/>
	181,299	190,313
Total incoming resources	<hr/>	<hr/>
	181,659	190,322
EXPENDITURE		
Charitable activities		
Wages	133,749	130,775
Pensions	2,165	1,967
Rent	22,960	18,775
Rates	1,244	2,982
Insurance	1,544	1,500
Light & heat	1,249	2,476
Office expenses	5,761	3,404
Refuse	1,133	1,211
Training	529	(115)
Sundries	2,343	2,764
Toys & activities etc.	5,104	6,644
Consumables	1,923	2,109
Repairs, renewals & maintenance	1,572	3,320
Accountancy	2,659	2,488
Marketing	1,056	417
Depreciation	14,004	13,343
	<hr/>	<hr/>
	198,995	194,060
Total resources expended	<hr/>	<hr/>
	198,995	194,060
Net expenditure	<hr/>	<hr/>
	(17,336)	(3,738)

This page does not form part of the statutory financial statements

WILLIAM OLDER PLAYGROUP

England & Wales - Charity number 269069

Accounts

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31st August 2022
for
WILLIAM OLDER PLAYGROUP

MastersFuller
Chartered Certified Accountants
38 Salisbury Road
Worthing
West Sussex
BN11 1RD

WILLIAM OLDER PLAYGROUP

**Contents of the Financial Statements
for the Year Ended 31st August 2022**

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WILLIAM OLDER PLAYGROUP

Report of the Trustees for the Year Ended 31st August 2022

The trustees present their report with the financial statements of the charity for the year ended 31st August 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objective of the charity is to provide a safe and comfortable environment for group play while promoting the education of children in the Angmering district who are under the statutory school age.

Significant activities

The charity runs the William Older Playgroup based in a purpose built building adjacent to St Margaret's C of E School in Angmering, West Sussex.

The charity provides 10 sessions a week to pre-school children living in the local area. We are registered with OFSTED and are guided by the Early Years Foundation Stage framework. We have spaces for approximately 50 children per session (exact number depends on the children's ages).

Our aim is to provide a warm, caring and safe environment, where learning is fun. We promote a healthy life style, a sense of independence and strong emotional well-being. By learning through PLAY we have found that our children thrive.

Public benefit

In shaping our objectives and planning our activities for the year, the Trustees have given consideration to the duties set out in Section 17(5) of the Charities Act 2011 to have due regard to public benefit. In particular, the Trustees have considered how the planned activities will contribute to the overall aims and objectives that they have set.

The charity's activities during the year constitute a benefit to the local community.

Volunteers

The charity has a Parent Committee which contributes to our fundraising efforts by organising an event each term.

It is also supported by a number of child-care students from local colleges, as well as other volunteers from the local community who offer their time on an adhoc basis.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The playgroup has been flourishing on its existing site for over thirty years. Owing to our success and growing demand, we have grown from strength to strength. Our current registration is for up to 50 children per session. We operate 38 weeks of the year (generally in line with West Sussex schools). Children attend anywhere between 2 and 10 sessions a week.

FINANCIAL REVIEW

Financial position

The charity made a deficit of £3,738 in the year. Income for the year was £190,322, with WSCC providing £179,847.

The majority of income comes from children's fees. These fees are paid for either by the parents or for the larger part, by West Sussex County Council as part of the Government's free entitlement programme.

Money is also received from our Parent Committee's fundraising.

Reserves policy

The level of reserves is reviewed regularly by the trustees. The trustees consider that reserves (unrestricted funds not invested in fixed assets), should total the equivalent of the yearly running costs of the playgroup.

It is felt prudent to maintain free reserves at this level as the charity relies heavily on WSCC funding.

The total reserves (not represented by fixed assets) at 31st August 2022 were £381,566. The trustees are aware that this currently exceeds our policy.

FUTURE PLANS

The charity recognises that the main challenge going forward will be the increasing number of children wishing to attend the playgroup. The Trustees and Manager of the Playgroup are considering two main options: increasing the number of spaces available via an extension, new building, or satellite operation and/or a more detailed admissions policy.

WILLIAM OLDER PLAYGROUP

Report of the Trustees for the Year Ended 31st August 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Charity is governed by its constitution, which was formally approved at the general meeting dated 7th May 1992. It was amended and formally approved at the general meeting dated 26th July 2004.

Trustees

The charity has four Trustees who are responsible for the overall management of the playgroup. In 2011, a Trustees Constitution was written and agreed; it is based on the Charity Commission's 'Model Trust Deed' and amended where appropriate. It formalises the Trustees roles and responsibilities.
New trustees are elected/appointed by the other Trustees.

Management

The playgroup has a training subscription with West Sussex Early Childhood Service and Trustees are entitled to attend courses on a wide variety of topics (including child protection, business/marketing). The playgroup also funded separate training on Makaton for staff.

The charity is not part of a wider network of charities however we do rent our building/land from the William Older Schools Charity. The Schools Charity is an old village charity which administers a trust fund on behalf of the children/young people of Angmering and has complementary aims to our own. We have good relationships with the Early Childhood Service at West Sussex County Council.

The Trustees continue to keep the playgroup's activities under review, particularly with regard to the risks that may arise from time to time, and to monitor the effectiveness of the systems of internal controls and other viable means, including insurance cover where appropriate, by which those risks already identified by the Trustees can best be mitigated.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

269069

Principal address

Arundel Road
Angmering
Littlehampton
West Sussex
BN16 4LP

Trustees

C Bailey (resigned 10.1.22)
R Scott
F Carr
Mrs L Bowles (appointed 1.11.21)
M Robinson (appointed 7.3.22)
S Beamish (appointed 18.5.22)

Independent Examiner

MastersFuller
Chartered Certified Accountants
38 Salisbury Road
Worthing
West Sussex
BN11 1RD

Approved by order of the board of trustees on 31st October 2022 and signed on its behalf by:



R Scott - Trustee

**Independent Examiner's Report to the Trustees of
William Older Playgroup**

Independent examiner's report to the trustees of William Older Playgroup

I report to the charity trustees on my examination of the accounts of William Older Playgroup (the Trust) for the year ended 31st August 2022.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

I M Walker FCCA
Association of Chartered Certified Accountants
MastersFuller
38 Salisbury Road
Worthing
West Sussex
BN11 1RD

31st October 2022

WILLIAM OLDER PLAYGROUP

Statement of Financial Activities
for the Year Ended 31st August 2022

	Notes	2022 Unrestricted fund £	2021 Total funds £
INCOME AND ENDOWMENTS FROM			
Charitable activities			
WSCC		179,847	194,147
School fees		9,354	14,625
Other income		1,112	1,120
Investment income	2	9	44
Total		190,322	209,936
EXPENDITURE ON			
Charitable activities			
Running costs		194,060	192,411
NET INCOME/(EXPENDITURE)		(3,738)	17,525
RECONCILIATION OF FUNDS			
Total funds brought forward		425,336	407,811
TOTAL FUNDS CARRIED FORWARD		421,598	425,336

The notes form part of these financial statements

WILLIAM OLDER PLAYGROUP

Balance Sheet
31st August 2022

	Notes	2022 Unrestricted fund £	2021 Total funds £
FIXED ASSETS			
Tangible assets	5	40,032	53,375
CURRENT ASSETS			
Cash at bank and in hand		395,895	401,474
CREDITORS			
Amounts falling due within one year	6	(14,329)	(29,513)
NET CURRENT ASSETS		<u>381,566</u>	<u>371,961</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>421,598</u>	<u>425,336</u>
NET ASSETS		<u>421,598</u>	<u>425,336</u>
FUNDS			
Unrestricted funds		<u>421,598</u>	<u>425,336</u>
TOTAL FUNDS		<u>421,598</u>	<u>425,336</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 31st October 2022 and were signed on its behalf by:

F Carr *13/11/22.*

F Carr - Trustee

WILLIAM OLDER PLAYGROUP

Notes to the Financial Statements for the Year Ended 31st August 2022

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures, fittings & equipment - 25% on reducing balance

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

WILLIAM OLDER PLAYGROUP

Notes to the Financial Statements - continued
for the Year Ended 31st August 2022

2. INVESTMENT INCOME

	2022	2021
	£	£
Deposit account interest	9	44
	<u>9</u>	<u>44</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st August 2022 nor for the year ended 31st August 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31st August 2022 nor for the year ended 31st August 2021.

4. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2022	2021
Supervisor	1	1
Support staff	15	18
	<u>16</u>	<u>19</u>

No employees received emoluments in excess of £60,000.

5. TANGIBLE FIXED ASSETS

	Fixtures, fittings & equipment £
COST	
At 1st September 2021 and 31st August 2022	<u>127,632</u>
DEPRECIATION	
At 1st September 2021	74,257
Charge for year	13,343
	<u>87,600</u>
At 31st August 2022	<u>87,600</u>
NET BOOK VALUE	
At 31st August 2022	<u>40,032</u>
At 31st August 2021	<u>53,375</u>

WILLIAM OLDER PLAYGROUP

Notes to the Financial Statements - continued
for the Year Ended 31st August 2022

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Payments on account	12,387	28,178
Taxation and social security	353	315
Other creditors	1,589	1,020
	<u>14,329</u>	<u>29,513</u>

7. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st August 2022.

WILLIAM OLDER PLAYGROUP

Detailed Statement of Financial Activities
for the Year Ended 31st August 2022

	2022 £	2021 £
INCOME AND ENDOWMENTS		
Investment income		
Deposit account interest	9	44
Charitable activities		
School fees	189,216	208,808
Fundraising	1,097	1,084
	<hr/>	<hr/>
	190,313	209,892
Total incoming resources	<hr/>	<hr/>
	190,322	209,936
EXPENDITURE		
Charitable activities		
Wages	130,775	132,911
Pensions	1,967	2,118
Rent	18,775	12,084
Rates	2,982	301
Insurance	1,500	1,472
Light & heat	2,476	2,060
Office expenses	3,404	3,597
Refuse	1,211	1,072
Training	(115)	2,196
Sundries	2,764	2,795
Toys & activities etc.	6,644	6,563
Consumables	2,109	2,643
Repairs, renewals & maintenance	3,320	2,501
Accountancy	2,488	2,307
Marketing	417	-
Depreciation	13,343	17,791
	<hr/>	<hr/>
	194,060	192,411
Total resources expended	<hr/>	<hr/>
	194,060	192,411
Net (expenditure)/income	<hr/>	<hr/>
	(3,738)	17,525

This page does not form part of the statutory financial statements

WILLIAM OLDER PLAYGROUP

England & Wales - Charity number 269069

Accounts

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31st August 2021
for
WILLIAM OLDER PLAYGROUP

MastersFuller
Chartered Certified Accountants
38 Salisbury Road
Worthing
West Sussex
BN11 1RD

WILLIAM OLDER PLAYGROUP

**Contents of the Financial Statements
for the Year Ended 31st August 2021**

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WILLIAM OLDER PLAYGROUP

Report of the Trustees for the Year Ended 31st August 2021

The trustees present their report with the financial statements of the charity for the year ended 31st August 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objective of the charity is to provide a safe and comfortable environment for group play while promoting the education of children in the Angmering district who are under the statutory school age.

Significant activities

The charity runs the William Older Playgroup based in a purpose built building adjacent to St Margaret's C of E School in Angmering, West Sussex.

The charity provides 10 sessions a week to pre-school children living in the local area. We are registered with OFSTED and are guided by the Early Years Foundation Stage framework. We have spaces for approximately 50 children per session (exact number depends on the children's ages).

Our aim is to provide a warm, caring and safe environment, where learning is fun. We promote a healthy life style, a sense of independence and strong emotional well-being. By learning through PLAY we have found that our children thrive.

Public benefit

In shaping our objectives and planning our activities for the year, the Trustees have given consideration to the duties set out in Section 17(5) of the Charities Act 2011 to have due regard to public benefit. In particular, the Trustees have considered how the planned activities will contribute to the overall aims and objectives that they have set.

The charity's activities during the year constitute a benefit to the local community.

Volunteers

The charity has a Parent Committee which contributes to our fundraising efforts by organising an event each term. It is also supported by a number of child-care students from local colleges, as well as other volunteers from the local community who offer their time on an adhoc basis.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The playgroup has been flourishing on its existing site for over thirty years. Owing to our success and growing demand, we have grown from strength to strength. Our current registration is for up to 50 children per session. We operate 38 weeks of the year (generally in line with West Sussex schools). Children attend anywhere between 2 and 10 sessions a week.

FINANCIAL REVIEW

Financial position

The charity made a surplus of £17,525 in the year. Income for the year was £209,936, with WSCC providing £194,147. The majority of income comes from children's fees. These fees are paid for either by the parents or for the larger part, by West Sussex County Council as part of the Government's free entitlement programme. Money is also received from our Parent Committee's fundraising.

Reserves policy

The level of reserves is reviewed regularly by the trustees. The trustees consider that reserves (unrestricted funds not invested in fixed assets), should total the equivalent of the yearly running costs of the playgroup. It is felt prudent to maintain free reserves at this level as the charity relies heavily on WSCC funding. The total reserves (not represented by fixed assets) at 31st August 2021 were £371,961. The trustees are aware that this currently exceeds our policy.

FUTURE PLANS

The charity recognises that the main challenge going forward will be the increasing number of children wishing to attend the playgroup. The Trustees and Manager of the Playgroup are considering two main options: increasing the number of spaces available via an extension, new building, or satellite operation and/or a more detailed admissions policy.

WILLIAM OLDER PLAYGROUP

Report of the Trustees
for the Year Ended 31st August 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Charity is governed by its constitution, which was formally approved at the general meeting dated 7th May 1992. It was amended and formally approved at the general meeting dated 26th July 2004.

Trustees

The charity has four Trustees who are responsible for the overall management of the playgroup. In 2011, a Trustees Constitution was written and agreed; it is based on the Charity Commission's 'Model Trust Deed' and amended where appropriate. It formalises the Trustees roles and responsibilities.

New trustees are elected/appointed by the other Trustees.

Management

The playgroup has a training subscription with West Sussex Early Childhood Service and Trustees are entitled to attend courses on a wide variety of topics (including child protection, business/marketing). The playgroup also funded separate training on Makaton for staff.

The charity is not part of a wider network of charities however we do rent our building/land from the William Older Schools Charity. The Schools Charity is an old village charity which administers a trust fund on behalf of the children/young people of Angmering and has complementary aims to our own. We have good relationships with the Early Childhood Service at West Sussex County Council.

The Trustees continue to keep the playgroup's activities under review, particularly with regard to the risks that may arise from time to time, and to monitor the effectiveness of the systems of internal controls and other viable means, including insurance cover where appropriate, by which those risks already identified by the Trustees can best be mitigated.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

269069

Principal address

Arundel Road
Angmering
Littlehampton
West Sussex
BN16 4LP

Trustees

C Bailey
R Scott
F Carr
L Bowles (appointed 1.11.21)

Independent Examiner

MastersFuller
Chartered Certified Accountants
38 Salisbury Road
Worthing
West Sussex
BN11 1RD

Approved by order of the board of trustees on 19th January 2022 and signed on its behalf by:

C Bailey 2/2/2022

C Bailey - Trustee

Independent Examiner's Report to the Trustees of
William Older Playgroup

Independent examiner's report to the trustees of William Older Playgroup

I report to the charity trustees on my examination of the accounts of William Older Playgroup (the Trust) for the year ended 31st August 2021.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

I M Walker FCCA
Association of Chartered Certified Accountants
MastersFuller
38 Salisbury Road
Worthing
West Sussex
BN11 1RD

19th January 2022

WILLIAM OLDER PLAYGROUP

Statement of Financial Activities
for the Year Ended 31st August 2021

	Notes	2021 Unrestricted fund £	2020 Total funds £
INCOME AND ENDOWMENTS FROM			
Charitable activities			
WSCC		194,147	206,459
School fees		14,625	19,268
Other income		1,120	11,962
Investment income	2	44	100
Total		209,936	237,789
EXPENDITURE ON			
Charitable activities			
Running costs		192,411	182,101
NET INCOME		17,525	55,688
RECONCILIATION OF FUNDS			
Total funds brought forward		407,811	352,123
TOTAL FUNDS CARRIED FORWARD		425,336	407,811

The notes form part of these financial statements

WILLIAM OLDER PLAYGROUP

Balance Sheet
31st August 2021

		2021 Unrestricted fund £	2020 Total funds £
FIXED ASSETS	Notes		
Tangible assets	5	53,375	47,964
CURRENT ASSETS			
Cash at bank and in hand		401,474	391,198
CREDITORS			
Amounts falling due within one year	6	(29,513)	(31,351)
NET CURRENT ASSETS		<u>371,961</u>	<u>359,847</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		425,336	407,811
NET ASSETS		<u>425,336</u>	<u>407,811</u>
FUNDS			
Unrestricted funds		425,336	407,811
TOTAL FUNDS		<u>425,336</u>	<u>407,811</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 19th January 2022 and were signed on its behalf by:

F Carr
26/01/2022

F Carr - Trustee

The notes form part of these financial statements

WILLIAM OLDER PLAYGROUP

Notes to the Financial Statements for the Year Ended 31st August 2021

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures, fittings & equipment - 25% on reducing balance

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

WILLIAM OLDER PLAYGROUP

Notes to the Financial Statements - continued
for the Year Ended 31st August 2021

2. INVESTMENT INCOME

	2021	2020
	£	£
Deposit account interest	44	100
	<u>44</u>	<u>100</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st August 2021 nor for the year ended 31st August 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31st August 2021 nor for the year ended 31st August 2020.

4. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2021	2020
Supervisor	1	1
Support staff	18	17
	<u>19</u>	<u>18</u>

No employees received emoluments in excess of £60,000.

5. TANGIBLE FIXED ASSETS

	Fixtures, fittings & equipment £
COST	
At 1st September 2020	104,430
Additions	23,202
	<u>127,632</u>
At 31st August 2021	<u>127,632</u>
DEPRECIATION	
At 1st September 2020	56,466
Charge for year	17,791
	<u>74,257</u>
At 31st August 2021	<u>74,257</u>
NET BOOK VALUE	
At 31st August 2021	<u>53,375</u>
At 31st August 2020	<u>47,964</u>

WILLIAM OLDER PLAYGROUP

Notes to the Financial Statements - continued
for the Year Ended 31st August 2021

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Payments on account	28,178	30,114
Taxation and social security	315	217
Other creditors	1,020	1,020
	<u>29,513</u>	<u>31,351</u>

7. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st August 2021.

WILLIAM OLDER PLAYGROUP

Detailed Statement of Financial Activities
for the Year Ended 31st August 2021

	2021 £	2020 £
INCOME AND ENDOWMENTS		
Investment income		
Deposit account interest	44	100
Charitable activities		
School fees	208,808	225,727
Fundraising	1,084	446
CJRS	-	1,516
Local authority grant	-	10,000
	<hr/>	<hr/>
	209,892	237,689
Total incoming resources	<hr/>	<hr/>
	209,936	237,789
EXPENDITURE		
Charitable activities		
Wages	132,911	128,102
Pensions	2,118	1,963
Rent	12,084	11,485
Rates	301	565
Insurance	1,472	1,453
Light & heat	2,060	3,304
Office expenses	3,597	2,644
Refuse	1,072	910
Training	2,196	24
Sundries	2,795	1,075
Toys & activities etc.	6,563	7,238
Consumables	2,643	1,833
Repairs, renewals & maintenance	2,501	3,267
Accountancy	2,307	2,249
Depreciation	17,791	15,989
	<hr/>	<hr/>
	192,411	182,101
Total resources expended	<hr/>	<hr/>
	192,411	182,101
Net income	<hr/>	<hr/>
	17,525	55,688

This page does not form part of the statutory financial statements