

REGISTERED CHARITY NO 1104141
REGISTERED COMPANY NO: 4649786 (England and Wales)

KENT PLAY CLUBS
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JANUARY 2013



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KENT PLAY CLUBS

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JANUARY 2013

CONTENTS

	Page No
Legal and Administrative Details	1
Trustees' Report	2 - 4
Independent Examiner's Report	5
Statement of Financial Activities (incorporating Income and Expenditure Account)	6
Balance Sheet	7
Notes to the Accounts	8 - 12

KENT PLAY CLUBS

LEGAL AND ADMINISTRATIVE DETAILS

Principal Address 2-3 Raywood Office Complex
Leacon Lane
Charing
Ashford
Kent

Trustees Dr R Dunnet
K Donati
A Goddard
P Dawson

Independent Examiner I McIntyre FCA
Wilkins Kennedy FKC
Stourside Place
Station Road
Ashford
Kent

Bankers Barclays Bank plc
9 St George's Street
Canterbury
Kent

CAF Bank Ltd
25 Kings Hill Avenue
Kings Hill
West Malling
Kent

Scottish Widows Bank plc
PO Box 12757
67 Morrison Street
Edinburgh

KENT PLAY CLUBS

TRUSTEES' REPORT FOR THE YEAR ENDED 31 JANUARY 2013

The trustees present herewith their report and the financial statements for the year ended 31 January 2013

Structure

The charity, which is registered with the Charity Commission under number 1104141, and a registered company under number 04649786, is established under Memorandum and Articles of Association dated 4 June 2004

Governance and management

The Trustees of Kent Play Clubs (KPC) are responsible for the general control and management of the administration of the charity. Trustees are appointed at the Annual General Meeting and must consist of a minimum of 3 trustees and shall not be subject to a maximum level. A trustee may be appointed by ordinary resolution. Only trustees retiring by rotation can be appointed at a general meeting.

During the year the following were Trustees of the charity, unless otherwise stated

Dr R Dunnet	
D Swindale	(resigned 12 September 2012)
K Donati	
A Goddard	
P Dawson	(appointed 14 March 2012)

In accordance with the charitable company's articles of association, K Donati retires by rotation and, being eligible, offer herself for re-election

Objectives and activities

The charitable company's principal activity during the year continued to be that of a non-profit making enterprise providing management of after school clubs and playgroups for children

The objects are to

- a) promote, maintain improve and enhance the education and development of children and young people aged 2-14 years of age by the development of new, and the support of existing, out of school clubs and holiday schemes
- b) advance the education and training of the persons involved in the provision of such care, recreation and educational facilities
- c) the relief of poverty by provision of advice, information and support to lone parent families and families on low income in deprived and rural areas

Achievements and performance in the year

KPC has continued to focus on service delivery and embedding its services within local, and particularly rural communities, with emphasis on supporting the sustainability of After School Clubs located in hard to reach communities

Improving quality of play opportunities available in hard to reach areas of Kent remains a priority as does staff development. During 2012-13 funded places on Diploma Levels 2 and 3 Playwork courses were successfully secured for 38 Club staff. In addition, 2 staff undertook a Leadership and Management Course

KENT PLAY CLUBS

TRUSTEES' REPORT FOR THE YEAR ENDED 31 JANUARY 2013

Achievements and performance in the year - continued

Fundraising activities during the year included events in support of Kent Play Clubs

- Bingo Night
- Cream Tea at Godinton House
- Dance in Herne Bay
- Strictly Jiving in Charing
- A number of Book Fairs in the schools where the Clubs are based

There were no successful bids in the year, though the completion of the a4a Wildlife Project occurred during the year and other applications are still under consideration. The a4a Wildlife Project was funding to deliver a planned programme of fun with interactive nature sessions. The children surveyed what creatures are living in their shared outdoor habitat and studied local plant life.

KPC has had a successful year. During 2012-13

- Ongoing support was provided to the committees and staff of 15 After School Clubs, improving quality of play opportunities and providing training for staff, to enable them to complete Self Evaluation Forms, develop effective communication systems and manage behaviour more effectively at clubs
- Our services were specifically sort out to open and manage an after school club at St George's CE Primary School on the Isle of Sheppey. The Club has enjoyed a very promising first year
- Fundraising activities (detailed above) raised £2,255 for Kent Play Clubs, after deduction of costs
- BBC Children in Need funding has resulted in sport and dance activities continuing to be delivered and enjoyed in 14 After School Clubs in Kent
- KPC provided support to clubs with funding applications. Successes (totalling £10,200) included
 - Kent County Council grants for all After School Clubs- to cover staff training costs
 - Queensborough Fisheries grant for toys and equipment for St George's
 - Kent Community Foundation grant for toys and equipment for Brenzett

Along with these successes it was with sadness that KPC had to recommend, mainly due to economic reasons, that the Clubs running at Harrietsham and St Michael's were closed.

The trustees of Kent Play Clubs would like to take this opportunity to thank all the staff and volunteers for their contribution to the success of Kent Play Clubs and the support that they provide to ensure the sustainability and success of the After School Clubs that KPC supports.

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Trust's aims and objectives and in planning future activities.

Financial review

Incoming resources for the year amounted to £96,616 (2012 £124,606), a decrease of £27,990. This was mainly due to no financial support from Kent County Council. Resources expended decreased to £138,285 (2012 £145,260). This has resulted in a deficit for the year of £41,669 (2012 £20,654). Funds at 31 January 2013 remain healthy at £137,031 (2012 £178,700).

Risk management

The trustees have examined the major strategic, business and operational risks which the charity faces and confirm that systems have been established to enable the charity to lessen or mitigate those risks.

KENT PLAY CLUBS

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 JANUARY 2013

Reserves policy

Kent Play Clubs (KPC) has approximately 50% self-sustaining income from the Primary Purpose Contributions that are received from the After School Clubs that it supports. The remaining 50% of income is dependent upon fundraised income which by its very nature and taking into account the current climate is unpredictable. KPC has a 3 year commitment to newly formed clubs that it supports and a notice period of 3 months in the event of services being withdrawn (see Service Level Agreement). The intention of the KPC reserves fund is to fund

- working capital
- shortfalls in income, when income does not reach expected levels

Reserves shall be built up to and maintained at a level which ensures that Kent Play Clubs core activity could continue during a period of financial insecurity. Since 50% of KPC income can be unpredictable, the general reserve should represent approximately one year's worth of core activity expenditure to enable KPC to continue operating for 2 years during a period of financial insecurity. At current levels of activity, the reserves should be approximately £138,000. Currently, the general reserve is £88,866 (2012 £92,721). KPC continues to seek to increase the number of After School Clubs that it supports, with a view to achieving a higher level of predictable self-sustaining income. In addition, plans for the coming year allow for general reserves to achieve the intended target. This reserves policy will be reviewed annually by trustees.

Trustees' responsibilities

The trustees are responsible for preparing the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice (UK GAAP).

Company law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The financial statements are required to give a true and fair view of the charity's financial activities during the year and of its position at the end of the year. In preparing those financial statements the trustees are required to

- select suitable accounting policies and then apply them consistently,
- make judgements and estimates that are reasonable and prudent,
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements,
- prepare the financial statements on the going concern basis unless it is inappropriate to presume the charity will continue.

The trustees are responsible for keeping proper accounting records which disclose, with reasonable accuracy at any time, the financial position of the charitable company and which enable them to ensure that the financial statements comply with the Companies Act 2006 and applicable regulations. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

By Order of the Board

Date 24 9 13



K Donati, Trustee

KENT PLAY CLUBS

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 JANUARY 2013

	Note	Unrestricted fund £	Restricted Fund £	2013 £	2012 £
Incoming Resources					
<i>Incoming resources from charitable activities</i>					
Management fees and Holiday Club fees		59,560	-	59,560	64,220
Donations and fundraising income		2,646	-	2,646	47,068
<i>Other incoming resources</i>					
Other after school club income		32,478	337	32,815	11,173
Other income		1,595	-	1,595	2,145
		<u>96,279</u>	<u>337</u>	<u>96,616</u>	<u>124,606</u>
RESOURCES EXPENDED					
<i>Cost of charitable activities</i>					
Charitable activities		125,266	10,727	135,993	142,208
<i>Governance costs</i>					
Administrative expenses		2,292	-	2,292	3,052
	3	<u>127,558</u>	<u>10,727</u>	<u>138,285</u>	<u>145,260</u>
Net resources expended for the year		(31,279)	(10,390)	(41,669)	(20,654)
Transfers between funds		-	-	-	-
Net movement in funds		<u>(31,279)</u>	<u>(10,390)</u>	<u>(41,669)</u>	<u>(20,654)</u>
Fund balances at 1 February 2012		167,721	10,979	178,700	199,354
Fund balances at 31 January 2013		<u>136,442</u>	<u>589</u>	<u>137,031</u>	<u>178,700</u>

KENT PLAY CLUBS

BALANCE SHEET AS AT 31 JANUARY 2013

	Note	2013		2012	
		£	£	£	£
FIXED ASSETS					
Tangible assets	6		3,878		1,265
CURRENT ASSETS					
Debtors and prepayments	7	13,799		24,893	
Cash at bank and in hand		123,046		155,935	
		<u>136,845</u>		<u>180,828</u>	
CURRENT LIABILITIES					
Creditors and accruals	8	<u>3,692</u>		<u>3,393</u>	
NET CURRENT ASSETS			133,153		177,435
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>137,031</u>		<u>178,700</u>
Unrestricted funds	10				
- Free reserves			88,866		92,721
- Designated funds			47,576		75,000
Restricted funds	11		<u>589</u>		<u>10,979</u>
MEMBERS FUNDS			<u>137,031</u>		<u>178,700</u>

For the financial year ended 31 January 2013 the company was entitled to exemption from audit under section 477 of the Companies Act 2006. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these financial statements under the requirements of the Companies Act 2006.

The trustees acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of section 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements were approved and authorised for issue by the Board of Trustees on 24.9.13 and signed on its behalf by

K Donati
Trustee



Company Number 4649786

KENT PLAY CLUBS

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 JANUARY 2013

1 Accounting policies

1.1 Basis of preparation

The accounts have been prepared under the historical cost convention and are in accordance with the Statement of Recommended Practice, Accounting and Reporting by Charities issued in March 2005, the Companies Act 2006 and the Financial Reporting Standard for Smaller Entities (effective April 2008)

The accounts are prepared on a going concern basis, the use of the going concern basis of accounting is appropriate because there are no material uncertainties related to events or conditions that may cast significant doubt about the ability of the company to continue as a going concern

1.2 Incoming resources

All incoming resources are included in the Statement of Financial Activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income

- Voluntary income including donations, subscriptions, gifts and legacies is included in full in the Statement of Financial Activities when receivable unless the donor specifies the income must be used in a future accounting period. Under these circumstances the income is deferred to the period it relates to
- Grant income is received from various sources. The grant is, usually, awarded for a specified period. If any proportion of the grant does not relate to the accounting period in question, the amount not relating to the accounting period is deferred to the period it relates to
- Investment income is included when receivable

1.3 Resources expended

Expenditure is accounted for on an accruals basis. The irrecoverable element of VAT is included with the item of expense to which it relates

- Costs of generating funds are those costs incurred in attracting voluntary income
- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs allocated directly to such activities and those costs of an indirect nature necessary to support them
- Governance costs include those incurred in the governance of the charity and are primarily associated with constitutional and statutory requirements

1.4 Funds Accounting

Unrestricted general funds are funds which can be used in accordance with the charitable objects at the discretion of the Trustees

Designated funds are those that the Trustees have designated for specific purposes but remain unrestricted funds

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

1.5 Depreciation

Tangible fixed assets are stated at cost less depreciation, assets which cost less than £100 are not capitalised. Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives

Office equipment	25% reducing balance
Fixtures, fittings & equipment	25% reducing balance

KENT PLAY CLUBS

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 JANUARY 2013

2	Operating (deficit)	2013	2012
		£	£
	This is stated after charging		
	Depreciation of owned fixed assets	<u>1,294</u>	<u>423</u>

3	Resources expended	2013			2012
		Staff costs	Direct costs	Support costs	Total
		£	£	£	£
	<i>Charitable Activities</i>				
	Wages and salaries	69,566	-	-	75,961
	Other staff costs	-	2,427	-	4,906
	Rent	-	-	4,800	4,800
	Service charges	-	-	1,398	1,420
	Light and heat	-	-	664	733
	Repairs and maintenance	-	-	130	185
	Telephone and fax	-	-	1,924	1,767
	Postage	-	-	633	1,072
	Stationery and printing	-	1,999	-	4,127
	Computer and internet costs	-	1,385	-	956
	Publicity and marketing	-	-	-	90
	Insurance	-	-	1,197	868
	Depreciation	-	-	1,294	423
	Donations to support clubs	-	17,283	-	15,375
	Paid on behalf of other clubs	-	29,165	-	7,960
	Repayment of unspent funding	-	-	-	15,000
	Project and workshop costs	-	1,800	-	6,425
	Sundry expenses	-	-	328	140
		<u>69,566</u>	<u>54,059</u>	<u>12,368</u>	<u>142,208</u>
	<i>Governance Costs</i>				
	Payroll and other accountancy costs	-	-	604	1,120
	Other legal and professional	-	-	68	49
	Independent examination fee	-	-	1,620	1,883
		<u>-</u>	<u>-</u>	<u>2,292</u>	<u>3,052</u>
		<u>69,566</u>	<u>54,059</u>	<u>14,660</u>	<u>145,260</u>

4	Staff costs and emoluments	2012	2011
		£	£
	Gross wages	66,819	72,498
	Employers national insurance	<u>2,747</u>	<u>3,463</u>
		<u>69,566</u>	<u>75,961</u>

The average number of employees during the year was 8 (2012 10)
There are no employees with emoluments above £60,000 (2012 none)

5 Trustees remuneration

The trustees have not received any remuneration in the year (2012 none)
No trustees have been reimbursed any expenses in the year (2012 none)

KENT PLAY CLUBS

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 JANUARY 2013

6 Tangible Assets

	Office Equipment	Fixtures, Fittings & Equipment	Total
Cost	£	£	£
As at 1 February 2012	5,206	232	5,438
Additions	3,907	-	3,907
As at 31 January 2013	9,113	232	9,345
Depreciation			
As at 1 February 2012	4,038	135	4,173
Charge for period	1,270	24	1,294
As at 31 January 2013	5,308	159	5,467
Net book values			
At 31 January 2013	3,805	73	3,878
At 31 January 2012	1,168	97	1,265

7 Debtors

	2013	2012
	£	£
Debtors	10,426	22,124
Other debtors	3,373	2,769
	13,799	24,893

8 Creditors

	2013	2012
	£	£
Creditors	1,237	918
Tax and social security costs	684	805
Accruals	1,771	1,670
	3,692	3,393

9 Share Capital

The company is Limited by Guarantee and has no share capital

The liability of the members is limited to £1. In the event of a winding up or dissolution, surplus funds are to be distributed to a charitable institution having objects similar to those of the company

KENT PLAY CLUBS

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 JANUARY 2013

10 Unrestricted funds	As at 1 February 2012 £	Incoming resources £	Administrative expenditure £	Transfer between funds £	As at 31 January 2013 £
General fund	92,721	93,703	(127,558)	30,000	88,866
Designated funds					
- Redundancy fund	30,000	-	-	(30,000)	-
- New clubs	25,000	-	-	-	25,000
- Emergency fund	15,000	-	-	-	15,000
- Subsidised places	5,000	-	-	-	5,000
- Fundraising	-	2,576	-	-	2,576
	<u>167,721</u>	<u>96,279</u>	<u>(127,558)</u>	<u>-</u>	<u>136,442</u>

Redundancy fund

Following a review of the reserves policy it was decided that the designated fund entitled Redundancy Fund was no longer required and has therefore been transferred back to the general fund

New clubs

This fund has been set up to explore other opportunities to open additional after school clubs

Emergency fund

This fund has been set up to financially support struggling after school clubs under the control and management of Kent Play Clubs

Subsidised places

This fund has been set up to offer financial support to parents to enable struggling families to attend the after school clubs

Fundraising

This fund has been set up to assist with the purchase of specific items required by Kent Play Clubs

11 Restricted Funds	As at 1 February 2012 £	Incoming resources £	Administrative expenditure £	As at 31 January 2013 £
BBC Children in Need	7,969	-	(7,969)	-
Hawkinge Partnership Walking Bus	270	-	-	270
Fundraising Costs	640	-	(321)	319
a4a Wildlife Project	2,100	337	(2,437)	-
	<u>10,979</u>	<u>337</u>	<u>(10,727)</u>	<u>589</u>

BBC Children in Need

This fund is to provide sports and dance opportunities across fifteen after school clubs and holiday play schemes for children living in Kent

Hawkinge Partnership Walking Bus

This fund is to aid the set up and management of a one year pilot of a Walking Bus Scheme for two days a week between Churchill Primary School and Hawkinge Primary School

KENT PLAY CLUBS

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 JANUARY 2013

11 Restricted Funds

Fundraising Costs

A donation of £1,000 was made to Kent Play Clubs with the specific purpose of paying for costs relating to KPC fundraising activities

a4a Wildlife Project

Funding to deliver a planned programme of fun with interactive nature sessions. The children surveyed what creatures were living in their shared outdoor habitat and studied local plant life. The project ran from June 2011 to March 2012.

12 Analysis of net assets between funds

	Tangible fixed assets £	Net current assets £	Total £
Unrestricted funds	3,878	84,988	88,866
Designated funds	-	47,576	47,576
Restricted funds	-	589	589
	<u>3,878</u>	<u>133,153</u>	<u>137,031</u>

13 Related party transactions

The company currently supports a network of 13 after school clubs in rural and socially deprived communities surrounding Ashford, Shepway and Maidstone. During the year, the company received fees for this support totalling £59,560. In addition the company received income totalling £32,815 in respect of reimbursement of invoices raised to individual after school clubs relating to costs paid on their behalf. These costs for the year totalled £29,165 on behalf of these clubs. The costs paid on behalf of other clubs and the subsequent reimbursement should match and Kent Play Clubs do not make a surplus on these. Accordingly the apparent difference between reimbursement and costs paid is purely a timing difference.