

**REGISTERED COMPANY NUMBER: 07179786 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1137027**

Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31st March 2020  
for  
Happitime Playgroup Ltd

Niall O'Driscoll FCMA CGMA  
OD Accountants Ltd  
Suite 409  
The Pillbox  
115 Coventry Road  
Bethnal Green  
London  
E2 6GG

Happitime Playgroup Ltd

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for the Year Ended 31st March 2020

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Report of the Trustees  
for the Year Ended 31st March 2020

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st March 2020. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

The trustees and directors present their report and unaudited financial statements for the year 1 April 2019 to 31 March 2020. In preparing the annual report and financial statements, the trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

The Trustees are nominated from the charity's members and are elected at the Annual General Meeting. They are elected for a term of one year and may offer themselves for re-election each year.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

07179786 (England and Wales)

**Registered Charity number**

1137027

**Registered office**

Unit 3 Block E 142  
Lea Bridge Road  
London  
E5 9RB

**Trustees**

Ms P L Bedford  
S K Boardman  
Mrs L E Butterworth

Analyst  
Sound Engineer  
Violence Against  
Women And Girls  
Manager

**Independent examiner**

Niall O'Driscoll FCMA CGMA  
OD Accountants Ltd  
Suite 409  
The Pillbox  
115 Coventry Road  
Bethnal Green  
London  
E2 6GG

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Structure, governance and management**

The charity is governed by its memorandum and articles of association. It is a company limited by guarantee, with no share capital.

The company was incorporated on 5 March 2010 and activities started on 1 April 2010. The company was registered with the Charity Commission on 22 July 2010.

The trustees and directors at the date of this report are named on page 1.

The Trustees are nominated from the charity's members and are elected at the Annual General Meeting. They are elected for a term of one year and may offer themselves for re-election each year.

**Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

## **OBJECTIVES AND ACTIVITIES**

### **Objectives and aims**

The trustees have paid due regard to the guidance issued by the Charity Commission in deciding what activities the charity should undertake.

The aims of the Pre-school are to enhance the development and education of children primarily under statutory school age by encouraging parents to understand and provide for the needs of their children through community groups and by:

1. Offering appropriate play, education and care facilities, family learning and extended hours groups, together with the right of parents to take responsibility for and to become involved in the activities of such groups, ensuring that such Groups offer opportunities for all children whatever their race, culture, religion, means or ability;
2. Encouraging the study of the needs of such children and their families and promoting public interest in and recognition of such needs in the local area;
3. Instigating and adhering to and furthering the aims and objects of the Pre-school Learning Alliance.
4. Reviewing options toward increasing the hours of operation so as to provide a more flexible timetable to meet working parent's needs, increase income and thus Happitime financial security and make better use of the facilities at our disposal.

## **ACHIEVEMENT AND PERFORMANCE**

Happitime Playgroup continues to provide an excellent service to the children and their families of the local community. Activities and outings were arranged throughout the year which were linked to chosen topics/themes in order to support the learning and development outlined in the Early Years Foundation Stage Curriculum.

Favourite themes were: All about us and my Family, Favourite Stories & Rhymes, Black History Month, Halloween, Autumn, Weather, Light and Dark, Christmas, Senses, Animals, Chinese New Year, Valentine's Day, Mother's Day, World Book Day and St Patrick's day and Healthy Cooking.

Happitime's healthy cooking sessions gave the children an opportunity to cook, taste and explore food. It built independence and confidence around making healthy choices. The children helped prepare traditional gingerbread men, fruit salads and vegetable pizzas. Foods associated with religious celebrations such as biscuits for Christmas were also made. Happitime provided an assortment of freshly cut fruit and vegetables every morning for the children to try and taste whenever they liked.

In September we participated in 'Healthy Eating Week' tasting exotic fruits from around the world, brought in by our parents/carers. Stella, our manager, was on the programme "Eat Better Sleep Better" which encouraged staff and children to make health food choices. As part of our 'Grow' theme children grew carrots and cress for their sandwiches. We also grew different flowers for spring and summer in the playgroup garden.

Physical activities remained an important part of the group's routine. Children accessed our playgroup at play time. Staff provided water trays and an assortment of different toys daily, to strengthen motor skills and fitness, and to mirror learning themes and experiences. The playground had a large slide fixture and large toy vehicles. If weather permitted, books, puzzles and construction toys were left out.

Children have been on regular outings, such as music and sports days in the park and visits to Dalston CLR library for stories and to borrow books.

During the year children have participated in wide range of creative activities such as arts&crafts, messy play, singing and role play. Music sessions, with a wide mixture of instruments, were lead by our music teacher once every week. The children have also enjoyed dressing-up, puzzles, jig-saws, sand-pit and looking at colourful story books. These resources have supported their exploration and creativity.

As part of the children's exposure to different cultures, and to support our multicultural awareness programme, we highlighted different traditions eg Black History Month in October, when children learnt songs from around the globe. We made things from African materials and dressed up in traditional dress. Stella, our manager, enjoyed cooking a dish called African rice with vegetables. For Eid Mubarak, we asked our Muslim parents to bring food in for the children to taste. To celebrate the Chinese New Year, we printed yearly zodiac animals, which the children decorated. We made paper lanterns, cooked noodles and ate with chopsticks.

## **ACHIEVEMENT AND PERFORMANCE**

Children celebrated Valentines' Day by making cards for people they loved such as parents and grandparents. For Mother's and Fathers Day we made cards for carers and family members. For St Patrick's and St George's Day the children made cards with a handprint of a shamrock or the George's crosses on, and to celebrate Easter we made Easter cards, baskets and decorated eggs. We also had an egg hunt! Another theme was looking closely at our changing weather. We made a snowman in January and, a month later, examined and admired the spring flowers.

Communication, language, literacy, and mathematics continue to be an important part of playgroup. Fun activities to expand related learning were set daily, with staff focusing on individual key children's development. The group celebrated reading and participated in World Book Day by displaying books from different parts of the world and encouraged the children to dress up as favourite book characters.

Staff received training on: Writing Effective Observations, Cultural and Economic Diversity and Safeguarding Children.

We are grateful to the whole team: Stella, Ursula, Melancolie and Faith for their hard work and contribution throughout the year. In particular to Stella and Ursula, our Playgroup Manager and Playgroup Deputy Leader, without whose hard work and dedication Happitime could not be the group it is. Thanks too to Melancolie who joined in Jan 2018 for an Apprenticeship in Child Care Level 3 which she completed in September in 2019. Thanks also to Faith who joined us as a student in April 2018, studying for Level 3 in Child Care, then continued to support the group whilst studying for a Child Development Degree. She continues to be part of the Happitime family by taking an active role in the playgroup.

## **FINANCIAL REVIEW**

### **Reserves policy**

At the balance sheet date the charity had total funds of £12,950 (2019 £42,532) of which £NIL (2019 £12,162) is represented by fixed assets or funds with restricted use. The charity will continue to access the various grants available and carry out other forms of fundraising to ensure that the level of reserves adequately funds day-to-day activities going forward.

Approved by order of the board of trustees on ..... and signed on its behalf by:

.....  
S K Boardman - Trustee

Independent Examiner's Report to the Trustees of  
Happitime Playgroup Ltd

I report on the accounts of the company for the year ended 31st March 2020, which are set out on pages five to eleven.

**Responsibilities and basis of report**

As the charity's trustees (and also the directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, I have examined your charity's accounts as required under section 145 of the Charities Act 2011 ('the Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. that accounting records were not kept as required by section 386 of the Companies Act 2006; or
2. that the accounts do not accord with those records; or
3. that the accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the 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; or
4. that there is further information needed for a proper understanding of the accounts.

**Independent examiner's statement**

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission I have found no matters that require drawing to your attention.

*Niall O'Driscoll*

Niall O'Driscoll FCMA  
Chartered Institute of Management Accountants  
Niall O'Driscoll FCMA CGMA  
OD Accountants Ltd  
Suite 409  
The Pillbox  
115 Coventry Road  
Bethnal Green  
London  
E2 6GG

Date: .....

Statement of Financial Activities  
for the Year Ended 31st March 2020

	Notes	Unrestricted funds £	Restricted funds £	31/3/20 Total funds £	31/3/19 Total funds £
<b>INCOMING RESOURCES</b>					
<b>Incoming resources from generated funds</b>					
Voluntary income		57,101	500	57,601	78,705
<b>Incoming resources from charitable activities</b>					
Fees		389	-	389	-
General activities		-	-	-	4,899
<b>Total incoming resources</b>		<b>57,490</b>	<b>500</b>	<b>57,990</b>	<b>83,604</b>
<b>RESOURCES EXPENDED</b>					
<b>Costs of generating funds</b>					
Costs of generating voluntary income		54,850	500	55,350	63,749
<b>Charitable activities</b>					
Fees		19,069	-	19,069	-
General activities		-	-	-	13,630
<b>Governance costs</b>		<b>13,160</b>	<b>-</b>	<b>13,160</b>	<b>20,840</b>
<b>Total resources expended</b>		<b>87,079</b>	<b>500</b>	<b>87,579</b>	<b>98,219</b>
<b>NET INCOMING/(OUTGOING) RESOURCES</b>					
		(29,589)	-	(29,589)	(14,615)
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<b>42,539</b>	<b>-</b>	<b>42,539</b>	<b>57,154</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>12,950</b>	<b>-</b>	<b>12,950</b>	<b>42,539</b>

Happitime Playgroup Ltd

Balance Sheet

At 31st March 2020

	Notes	Unrestricted funds £	Restricted funds £	31/3/20 Total funds £	31/3/19 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	5	-	-	-	12,162
<b>CURRENT ASSETS</b>					
Debtors	6	5,256	-	5,256	4,672
Cash in hand		9,147	-	9,147	27,451
		<u>14,403</u>	<u>-</u>	<u>14,403</u>	<u>32,123</u>
<b>CREDITORS</b>					
Amounts falling due within one year	7	(1,453)	-	(1,453)	(1,746)
<b>NET CURRENT ASSETS</b>		<u>12,950</u>	<u>-</u>	<u>12,950</u>	<u>30,377</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>12,950</u>	<u>-</u>	<u>12,950</u>	<u>42,539</u>
<b>NET ASSETS</b>		<u>12,950</u>	<u>-</u>	<u>12,950</u>	<u>42,539</u>
<b>FUNDS</b>	8				
Unrestricted funds				12,950	42,539
Restricted funds				-	-
<b>TOTAL FUNDS</b>				<u>12,950</u>	<u>42,539</u>

The notes form part of these financial statements

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st March 2020.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st March 2020 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to charitable small companies and with the Financial Reporting Standard for Smaller Entities (effective January 2015).

The financial statements were approved by the Board of Trustees on ..... and were signed on its behalf by:

.....  
S K Boardman -Trustee

## 1. ACCOUNTING POLICIES

### Accounting convention

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Companies Act 2006 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

### Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

### Resources expended

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.

Land and buildings	- 10% on cost
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### Taxation

The charity is exempt from corporation 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.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

### Pension costs and other post-retirement benefits

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

## 2. NET INCOMING/(OUTGOING) RESOURCES

Net resources are stated after charging/(crediting):

	31/3/20	31/3/19
	£	£
Depreciation - owned assets	12,162	12,126
Other pension costs	998	702
	<u>          </u>	<u>          </u>

## 3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st March 2020 nor for the year ended 31st March 2019.

### Trustees' expenses

There were no trustees' expenses paid for the year ended 31st March 2020 nor for the year ended 31st March 2019.

Notes to the Financial Statements - continued  
for the Year Ended 31st March 2020

**4. STAFF COSTS**

	31/3/20	31/3/19
	£	£
Wages and salaries	51,999	60,215
Other pension costs	998	702
	<u>52,997</u>	<u>60,917</u>

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

31/3/20	31/3/19
-	-
<u>-</u>	<u>-</u>

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

**5. TANGIBLE FIXED ASSETS**

	Land and buildings £	Plant and machinery etc £	Totals £
<b>COST</b>			
At 1st April 2019 and 31st March 2020	<u>121,258</u>	<u>15,612</u>	<u>136,870</u>
<b>DEPRECIATION</b>			
At 1st April 2019	109,096	15,612	124,708
Charge for year	<u>12,162</u>	<u>-</u>	<u>12,162</u>
At 31st March 2020	<u>121,258</u>	<u>15,612</u>	<u>136,870</u>
<b>NET BOOK VALUE</b>			
At 31st March 2020	<u>-</u>	<u>-</u>	<u>-</u>
At 31st March 2019	<u>12,162</u>	<u>-</u>	<u>12,162</u>

**6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31/3/20	31/3/19
	£	£
Other debtors	<u>5,256</u>	<u>4,672</u>

**7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31/3/20	31/3/19
	£	£
Trade creditors	-	546
Other creditors	<u>1,453</u>	<u>1,200</u>
	<u>1,453</u>	<u>1,746</u>

# 8. MOVEMENT IN FUNDS

	At 1.4.19 £	Net movement in funds £	At 31.3.20 £
<b>Unrestricted funds</b>			
General fund	42,539	(29,589)	12,950
<b>TOTAL FUNDS</b>	<u>42,539</u>	<u>(29,589)</u>	<u>12,950</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	57,490	(87,079)	(29,589)
<b>Restricted funds</b>			
Learning Trust	500	(500)	-
<b>TOTAL FUNDS</b>	<u>57,990</u>	<u>(87,579)</u>	<u>(29,589)</u>

## Comparatives for movement in funds

	At 1.4.18 £	Net movement in funds £	At 31.3.19 £
<b>Unrestricted Funds</b>			
General fund	57,154	(14,615)	42,539
<b>TOTAL FUNDS</b>	<u>57,154</u>	<u>(14,615)</u>	<u>42,539</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	82,706	(97,321)	(14,615)
<b>Restricted funds</b>			
Learning Trust	898	(898)	-
<b>TOTAL FUNDS</b>	<u>83,604</u>	<u>(98,219)</u>	<u>(14,615)</u>

**8. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.18 £	Net movement in funds £	At 31.3.20 £
<b>Unrestricted funds</b>			
General fund	57,154	(44,204)	12,950
<b>TOTAL FUNDS</b>	<u>57,154</u>	<u>(44,204)</u>	<u>12,950</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	140,196	(184,400)	(44,204)
<b>Restricted funds</b>			
Learning Trust	1,398	(1,398)	-
<b>TOTAL FUNDS</b>	<u>141,594</u>	<u>(185,798)</u>	<u>(44,204)</u>

Detailed Statement of Financial Activities  
for the Year Ended 31st March 2020

	31/3/20 £	31/3/19 £
<b>INCOMING RESOURCES</b>		
<b>Voluntary income</b>		
Gifts	-	3
Donations	563	951
Grants	57,038	77,751
	<hr/>	<hr/>
	57,601	78,705
<b>Incoming resources from charitable activities</b>		
Fees	-	4,628
Rent receivable	-	111
Exceptional items	389	160
	<hr/>	<hr/>
	389	4,899
<b>Total incoming resources</b>	<hr/>	<hr/>
	57,990	83,604
<b>RESOURCES EXPENDED</b>		
<b>Costs of generating voluntary income</b>		
Wages	51,999	60,215
Insurance	1,220	854
Cost of Sales	2,131	2,680
	<hr/>	<hr/>
	55,350	63,749
<b>Charitable activities</b>		
Rates and water	-	2,087
Light and heat	1,314	1,545
Telephone	951	1,082
Postage and stationery	857	324
Learning material & facilities	(35)	-
Rent	7,008	6,618
Other	577	770
	<hr/>	<hr/>
	10,672	12,426
<b>Governance costs</b>		
Pensions	998	702
Accountancy	-	8,012
Depreciation of tangible fixed assets	12,162	12,126
	<hr/>	<hr/>
	13,160	20,840
<b>Support costs</b>		
<b>Information technology</b>		
Repairs and renewals	961	143
Sundries	602	183
	<hr/>	<hr/>
	1,563	326

Happitime Playgroup Ltd

Detailed Statement of Financial Activities  
for the Year Ended 31st March 2020

	31/3/20 £	31/3/19 £
<b>Human resources</b>		
Software licences	286	72
<b>Other</b>		
Professional fees	6,548	806
<b>Total resources expended</b>	87,579	98,219
<b>Net expenditure</b>	<u>(29,589)</u>	<u>(14,615)</u>

Happitime Playgroup Ltd

Report of the Trustees  
for the Year Ended 31st March 2020

#### ACHIEVEMENT AND PERFORMANCE

Children celebrated Valentines' Day by making cards for people they loved such as parents and grandparents. For Mother's and Fathers Day we made cards for carers and family members. For St Patrick's and St George's Day the children made cards with a handprint of a shamrock or the George's crosses on, and to celebrate Easter we made Easter cards, baskets and decorated eggs. We also had an egg hunt! Another theme was looking closely at our changing weather. We made a snowman in January and, a month later, examined and admired the spring flowers.

Communication, language, literacy, and mathematics continue to be an important part of playgroup. Fun activities to expand related learning were set daily, with staff focusing on individual key children's development. The group celebrated reading and participated in World Book Day by displaying books from different parts of the world and encouraged the children to dress up as favourite book characters.

Staff received training on: Writing Effective Observations, Cultural and Economic Diversity and Safeguarding Children.

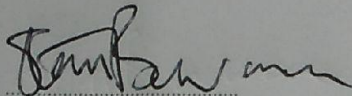
We are grateful to the whole team: Stella, Ursula, Melancolie and Faith for their hard work and contribution throughout the year. In particular to Stella and Ursula, our Playgroup Manager and Playgroup Deputy Leader, without whose hard work and dedication Happitime could not be the group it is. Thanks too to Melancolie who joined in Jan 2018 for an Apprenticeship in Child Care Level 3 which she completed in September in 2019. Thanks also to Faith who joined us as a student in April 2018, studying for Level 3 in Child Care, then continued to support the group whilst studying for a Child Development Degree. She continues to be part of the Happitime family by taking an active role in the playgroup.

#### FINANCIAL REVIEW

##### Reserves policy

At the balance sheet date the charity had total funds of £12,950 (2019 £42,532) of which £NIL (2019 £12,162) is represented by fixed assets or funds with restricted use. The charity will continue to access the various grants available and carry out other forms of fundraising to ensure that the level of reserves adequately funds day-to-day activities going forward.

Approved by order of the board of trustees on 28.11.2020 and signed on its behalf by:



S K Boardman - Trustee

Happitime Playgroup Ltd

Balance Sheet - continued  
At 31st March 2020

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st March 2020.

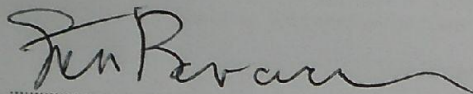
The members have not required the company to obtain an audit of its financial statements for the year ended 31st March 2020 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to charitable small companies and with the Financial Reporting Standard for Smaller Entities (effective January 2015).

The financial statements were approved by the Board of Trustees on 20.11.2020 and were signed on its behalf by:



S K Boardman -Trustee

The notes form part of these financial statements