



Section A

Independent Examiner's Report

Report to the trustees/
members of

Charity Name
St Augustine of Canterbury Nursery Playgroup

On accounts for the year
ended

31st July 2022

Charity no
(if any)

1017420

Set out on pages

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31st July 2022.

Responsibilities and
basis of report

As the charity's trustees, 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 2011 Act and in carrying out my examination, I have followed all the 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 (other than that disclosed below *) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.

Signed:

Date:

17/11/2022

Name:

SUSIE MCKAY

Relevant professional
qualification(s) or body
(if any):

/

Address:

7 MEADOWCROFT

DOWNEND

BS16 6DJ


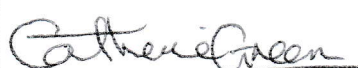
Section B

Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

St Augustine of Canterbury Preschool
 Charity No 1017420
 Receipts & Payments Accounts
 For Year 01/08/2021 - 31/07/2022

| RECEIPTS | | | Unrestricted Funds | Restricted Funds | 2021/22 | | Unrestricted Funds | Restricted Funds | 2020/21 |
|---|-----------------|-------------|---------------------------|-------------------------|----------------|---|---------------------------|-------------------------|----------------|
| Fees | | | 18312 | | 18312 | ✓ | 11559 | 0 | 11559 |
| Grants | | | 53472 | 303 | 53775 | ✓ | 42619 | 506 | 43125 |
| Fundraising | | | 205 | | 205 | ✓ | 159 | 0 | 159 |
| Milk | | | 554 | | 554 | ✓ | 413 | 0 | 413 |
| Sweatshirts | | | 294 | | 294 | ✓ | 115 | 0 | 115 |
| Snacks | | | 398 | | 398 | ✓ | 313 | 0 | 313 |
| Sundries | | | 97 | | 97 | ✓ | 0 | 0 | 0 |
| Interest | | | 3 | | 3 | ✓ | 11 | 0 | 11 |
| TOTAL | | | 73335 | 303 | 73638 | ✓ | 55189 | 506 | 55695 |
| PAYMENTS | | | | | | | | | |
| Salaries | | | 52320 | 155 | 52475 | ✓ | 51333 | 1111 | 52444 |
| Tax & NI | | | 1367 | | 1367 | ✓ | 2145 | 0 | 2145 |
| Pensions | | | 1079 | | 1079 | ✓ | 1295 | 0 | 1295 |
| Maintenance | | | 1224 | | 1224 | ✓ | 2596 | 0 | 2596 |
| Rent | | | 3402 | | 3402 | ✓ | 3456 | 0 | 3456 |
| Milk | | | 591 | | 591 | ✓ | 417 | 0 | 417 |
| Consumables | | | 955 | | 955 | ✓ | 810 | 0 | 810 |
| Crafts & Activities | | | 416 | 202 | 618 | ✓ | 22 | 1003 | 1025 |
| Equipment from Fundraising | | | 0 | | 0 | ✓ | 95 | 0 | 95 |
| Training | | | 307 | | 307 | ✓ | 970 | 0 | 970 |
| Fundraising | | | 7 | | 7 | ✓ | 0 | 0 | 0 |
| Sundries | | | 155 | | 155 | ✓ | 292 | 0 | 292 |
| Kids Sweatshirts | | | 162 | | 162 | ✓ | 124 | 0 | 124 |
| Adult Sweatshirts | | | 0 | 0 | 0 | ✓ | 0 | 0 | 0 |
| Admin | | | 2807 | | 2807 | ✓ | 3375 | 0 | 3375 |
| Snacks | | | 292 | | 292 | ✓ | 251 | 0 | 251 |
| TOTAL | | | 65084 | 357 | 65441 | ✓ | 67181 | 2114 | 69295 |
| NET RECEIPTS/PAYMENTS | | | | | 8197 | ✓ | | | -13600 |
| CASH FUNDS RAISED 2020 - 2021 | | | | | 39732 | ✓ | | | 53332 |
| CASH FUNDS RAISED 2021 - 2022 | | | | | 47929 | ✓ | | | 39732 |
| STATEMENT OF ASSETS & LIABILITIES as at 31/07/2022 | | | | | | | | | |
| Cash Funds: | | | Unrestricted Funds | Restricted Funds | 2021/22 | | Unrestricted Funds | Restricted Funds | 2020/21 |
| Lloyds Current Account | | | 6085 | 329 | 6414 | ✓ | 4596 | 383 | 4979 |
| Lloyds Refurbishment Account | | | 30023 | | 30023 | ✓ | 23021 | | 23021 |
| Lloyds Reserve Account | | | 11492 | | 11492 | ✓ | 11732 | | 11732 |
| TOTAL | | | 47600 | 329 | 47929 | ✓ | 39349 | 383 | 39732 |
| Signed by 2 Trustees on Behalf of all Trustees | | | | | | | | | |
| Signature | Name | Date | | | | | | | |
|  | MIKE NORRIS | 31/8/2022 | | | | | | | |
|  | CATHERINE GREEN | 31/8/2022 | | | | | | | |

828. 17/11/22

Notes – 2021/22 St Augustine of Canterbury Preschool Pre-School Accounts

- Unrestricted funds are funds received by the Preschool to further its objectives. These will come from the following sources: fees earned, LEA (Local Education Authority) grants, general donations or simple fund-raising activities
- Restricted funds on the other hand are funds which have to be used for the purpose for which they were given. For 2021/22 school year, restricted funds received amounted to £303 which was broken down entirely as EYPP (Early Years Pupil Premium). The Preschool spent a total of £357 of restricted funds during the course of the year, leaving a sum of £329 still in our accounts which are restricted funds
- For the 12 months to end of July 2022, total income amounted to £73,638 & expenditure £65,441, leaving an overall surplus of £8,197, favourably comparing it to the £13,600 loss made the previous year
- Our core income was up 16.5% on the previous year (£9,212), and is reflected in the increased number of children now attending the Preschool as parents reactions to the pandemic have changed during the course of the year and therefore increased fees & grant income streams were received as a result
- Annual costs have fallen by 5.5% from the previous year (£3,854) which is fantastic and an indication that following the significant losses of the previous year, the great strides that have been made by the new manager & deputy in controlling the monthly outgoings, albeit made that little harder because of the pandemic for some of the year
- In April, staff received a pay rise of between 5.5% and 6.6% in line with national MLW & to maintain current differentials. This rise was higher than previous years but down to the general 6.6% increase in MLW. In spite of this increase and the increased need for part of the year to cover staff absences during the pandemic, staff costs have remained on a par with the previous year and better control has been maintained. No staff bonuses were paid out however this year on account of the deficit made the previous year. With the surplus made, it is our intention to return paying a bonus next year, as a thank you for all their hard work in seeing the Preschool through the pandemic
- We are looking forward with confidence to the start of the new academic year, with child numbers already at a higher rate than the previous 3 years, and with further children due to start at the beginning of the Spring Term

Fees/Grants

- The Preschool can potentially receive several different types of grant from the LEA – Inclusion Funding & EYPP Funding (as previously mentioned), but also deprived 3-4 years old funding & deprived 2 years old funding. There is not expected to be any changes made to these by South Gloucestershire Council for the year ahead
- In addition, as a one off this year, the Preschool was also in receipt of a Covid Grant of £8,731 from SGC in relation to losses incurred during the pandemic (previous 18 months), which has significantly improved the overall financial position for the year
- The Preschool also charges parents of children attending, 2 different fees – 2 years old fees & 3-4 years old fees. These fees were not increased from the previous year, as they were found to be competitive in what is already considered to be a highly competitive neighbourhood area. At the end of the year, there was a total of £570 in unpaid fees, all of which have been paid prior to start of the new academic year

Fundraising

For 2021/22 school year, a total of only £205 (little higher than last year) was raised & these funds will go towards the purchase of activities for the Preschool, enabling the children to advance their individual education. Fundraising figures continue to be less than pre pandemic, because opportunities to hold fundraising events has been reduced due to pandemic & need to train up new staff. It is hoped that more fundraising will be carried out in the next school year

Interest/Transfers

- The continued general decline in interest rates on all savings accounts in the marketplace during the past 12 months has resulted in the amount of interest received in our savings accounts amounting to £3, a drop of £8
- During the course of the year, 1 transfer totalling £1,000 were transferred from the Refurb Account to the Current Account to meet cashflow requirements
- In addition, 2 transfers totalling £240 was transferred from Reserves Account to the Current Account to cover SSP costs for a member of staff personally impacted by covid
- Finally, £8,000 was transferred from Current Account to Refurb Account during the year as a result of a grant received from SGC to cover losses incurred as a direct result of the coronavirus crisis