
Aveton Gifford Pre-School
Registered Charity no. 1035567
Accounts
31 August 2022

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Aveton Gifford Pre-School

Trustees report

The trustees present their report and accounts for the year ended 31 August 2022.

Structure, governance and management

The Aveton Gifford pre-school, out of school club + toddler group (The pre-school) is a body in membership of the Early Years Alliance (membership number 12190) and was constituted on 19 October 2009.

The overall management and control of the pre-school rests with the individual members of the pre-school's management committee. As well as being responsible for the management of the pre-school the committee members are also the charity trustees of the pre-school.

Aims

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:

- 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;
- 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 areas;
- instigating and adhering to and furthering the aims and objects of the pre-school learning alliance.

Committee members and trustees

The following persons served as committee members and trustees during the year.

Committee members

S. Heywood (Chair)

C. Butt (Deputy Chair)

A. Clayton (Secretary)

K. Smerdon

K. Musgrave

H. Randall

S. Howard Jones (Treasurer)

The following trustees have a specific responsibility for looking after the interests of the pre-school building.

T Abrahall

J Neal

P Powell

This report was approved by the committee members and signed on their behalf.

S. Heywood
Chair

**Aveton Gifford Pre-School
Independent examiner's report to the Trustees
of Aveton Gifford Pre-School**

I report on the accounts of the pre-school for the year ended 31 August 2022, which are set out on pages 3 to 6.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for the year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. It is my responsibility to examine the accounts under section 145 of the 2011 Act, to follow the procedures laid down in the General Directions given by the Charity Commissioners under section 145(5)(b) of the 2011 Act and to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and the seeking of explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required for an audit and, consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- a) which gives me reasonable cause to believe that, in any material respect, the requirements to keep accounting records in accordance with section 130 of the 2011 Act; and to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act have not been met; or
- b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

C.P.Thomson

**Aveton Gifford Pre-School
Receipts and payments account
for the year ended 31 August 2022**

	Notes	2022 £	2021 £
Income	3	97,734	71,339
Other income	3	4,596	5,122
		102,330	76,461
Expenses			
Expenditure related to pre-school and fundraising activities	3	82,322	75,287
Surplus (Loss) before depreciation		20,008	1,174
Depreciation charge		2,218	2,104
(Deficit) /Excess of income over expenditure		<u>17,790</u>	<u>(930)</u>

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**Aveton Gifford Pre-School
Statement of Assets
as at 31 August 2022**

	Notes	2021 £	2020 £
Fixed assets			
Buildings and equipment	4	251,525	257,396
Current assets			
Current account	31,567	12,712	
Deposit account	23,085	23,073	
Children's centre current account	882	882	
Petty cash	-	-	
Debtors - fees	-	-	
	55,534	36,667	
Current liabilities			
Tax and social security	-	-	
Pension liability	-	-	
Net current assets		55,534	36,667
Net assets		<u>307,059</u>	<u>294,063</u>
Funds account	5		
Unrestricted income fund		90,875	75,765
Restricted capital fund		216,184	218,298
		<u>307,059</u>	<u>294,063</u>

We approve the accounts and acknowledge our responsibility for them, including the appropriateness of the accounting basis and for providing all the information and explanations necessary for their compilation.

**S.
Heyw
ood**

Chair

Aveton Gifford Pre-School
Notes to the receipts and payments account
for the year ended 31 August 2022

1 Accounting basis

The accounts have been compiled on a receipts and payments basis.

2 Depreciation

Depreciation has been provided on the assets to write them off over their estimated useful lives

New Building -	50 years (Charged to Restricted fund)
Fixtures and fittings	10 years
Summer house	5 years
Digital camera	5 years

3 Receipts and payments account analysis

	2021	2020
	£	£
Income		
Fees from parents & toddlers	26,945	25,929
Fundraising	973	2,283
Early years grants	69,816	43,127
	<u>97,734</u>	<u>71,339</u>
Other Income		
Sweatshirts, photos	521	247
EDF Energy	1,544	2,335
Furlough payments	2,500	2,538
Bank Interest	31	2
	<u>4,596</u>	<u>5,122</u>
Expenditure		
Salaries and pension	68,950	66,432
Milk and apples	285	176
Premises	2,829	1,398
Insurance	1,384	1,224
Consumables and equipment replacements	3,504	2,461
Fundraising expenses		20
Telephone and internet	2,953	2,200
Subscriptions	431	337
Sweatshirts and uniforms	646	611
Training	434	162
Postage and stationery	546	190
Sundries	360	76
Expenses before depreciation	<u>82,322</u>	<u>75,287</u>
Depreciation	2,218	2,104

Aveton Gifford Pre-School
Notes to the statement of assets
for the year ended 31 August 2022

4 Fixed Assets

	Land	New Building	Fixtures & fittings	Summer House	Digital camera	Total	
Cost B Fwd		24,715	239,709	7,691	6,427	250	278,792
Cost in year				1,139		1,139	
Cost carried fwd		<u>24,715</u>	<u>239,709</u>	<u>8,830</u>	<u>6,427</u>	<u>250</u>	
						<u>9,931</u>	
Depreciation B fwd		-	14,382	2,045	4,817	15021	
						<u>94</u>	
Charge in year		-	4,794	883	1,285	507	
						<u>01</u>	
Depreciation Carried fwd		-	<u>19,176</u>	<u>2,928</u>	<u>6,102</u>	<u>20028</u>	
						<u>406</u>	
Net Book Value B Fwd		<u>24,715</u>	<u>225,327</u>	<u>5,646</u>	<u>1,610</u>	<u>10025</u>	
						<u>739</u>	
Net Book Value Carried Fwd		<u>24,715</u>	<u>220,533</u>	<u>5,902</u>	<u>325</u>	<u>5025</u>	
						<u>1525</u>	

5. Movement of funds

	2022	2022	2022	2021
	£	£	£	£
	Restricted building fund	Unrestricted funds	Total Funds	Total Funds

At 1 September 2021	218,298	75,765	294,063	299,787
(Deficit)/Surplus for the year	-	20,008	20,008	1,174
Depreciation charge	(4,794)	(2,218)	(7,012)	(6,898)
Transfer	2,680	(2,680)		
 At 31 August 2022	 <u>216,184</u>	 <u>90,875</u>	 <u>307,059</u>	 <u>294,063</u>