

**HERLINGTON PRE-SCHOOL  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2022**

**HERLINGTON PRE-SCHOOL  
INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES  
FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2022**

I report on the accounts of the trust for the year ended 31<sup>st</sup> March, 2022 which are set out on pages 3 to 9.

**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this 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 Commission 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 Commission. 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 seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in 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:

(1) 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 comply with the accounting requirements of the 2011 Act

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



M.J. Ruffles F.C.A.  
Mark J. Ruffles & Co.  
Accountants  
12<sup>th</sup> August, 2022

4 Baron Court  
Werrington  
Peterborough

**HERLINGTON PRE-SCHOOL  
INCOME AND EXPENDITURE  
FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2022**

	Notes	2022 £	2021 £
<b>INCOMING RESOURCES</b>	<b>2</b>		
Incoming resources from generated funds			
Voluntary income		517,548	509,262
Activities for generating funds		4,137	994
Investment income		16	87
		<u>521,701</u>	<u>510,343</u>
Incoming resources from charitable activities		134,844	74,805
Furlough income		189	21,739
Other incoming resources		2,284	3,109
		<u>659,018</u>	<u>609,996</u>
 <b>RESOURCES EXPENDED</b>	 <b>3</b>		
Cost of generating funds		204	106
Charitable activities		659,152	537,314
Governance costs		2,898	3,109
		<u>662,254</u>	<u>540,529</u>
Net incoming/(outgoing) resources		(3,236)	69,467
Funds brought forward		186,259	116,792
Funds carried forward		<u>£183,023</u>	<u>£186,259</u>

There are no restricted funds

**HERLINGTON PRE-SCHOOL  
BALANCE SHEET  
AS AT 31<sup>ST</sup> MARCH 2022**

	Notes	2022 £	2021 £
<b>FIXED ASSETS</b>			
Tangible fixed assets	4	9,800	14,700
<b>CURRENT ASSETS</b>			
Cash at bank and in hand		277,540	293,120
<b>CREDITORS: amounts due within one year</b>	5	104,317	121,561
		<u>173,223</u>	<u>171,559</u>
<b>NET ASSETS</b>		<u>£183,023</u>	<u>£186,259</u>
<b>FINANCED BY:</b>			
<b>RESERVES</b>			
Unrestricted funds		<u>£183,023</u>	<u>£186,259</u>

We approve these accounts and confirm that we have made available all relevant records and information for their preparation.

\_\_\_\_\_  
Treasurer  
12<sup>th</sup> August, 2022



\_\_\_\_\_  
Chairperson



**HERLINGTON PRE-SCHOOL  
NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2022**

**1 ACCOUNTING POLICIES**

Accounting convention

The financial statements have been prepared in accordance with the applicable accounting standards and the Charities accounting statement of recommended practice.

Grants and voluntary income

All grants and voluntary income are accounted for gross in the period to which they relate.

Expenditure

All expenditure is accounted for gross in the period to which it relates.

Direct charitable expenses

The directors consider that direct charitable expenditure includes all direct costs associated with the objects of the trust.

Fixed assets

These are capitalised if they can be used for more than one year and cost at least £500. They are valued at cost or, if gifted, at the value the charity of the receipt.

Depreciation

Depreciation of fixed assets is provided at the rates shown below so as to write off their cost over the estimated useful lives:

	Rate	Basis
Improvements to premises	10%	Straight line
Equipment and fixtures and fittings	25%	Straight line

**HERLINGTON PRE-SCHOOL  
NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2022**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>2 INCOMING RESOURCES</b>		
Voluntary income		
PCC funding	517,366	508,760
Photos	182	302
Sundries	-	200
	<u>517,548</u>	<u>509,262</u>
Activities for generating funds		
Raffles	725	994
Other	3,412	-
	<u>4,137</u>	<u>994</u>
Investment income		
Bank interest received	16	87
	<u>16</u>	<u>87</u>
Incoming resources from charitable activities		
Fees received	16,343	5,566
Direct funding	63,620	35,880
Card receipts	54,187	32,519
Trip and party money	694	840
Other	-	-
	<u>134,844</u>	<u>74,805</u>

**HERLINGTON PRE-SCHOOL  
NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2022**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>3 EXPENDITURE</b>		
Cost of generating funds		
Fundraising expenses	204	106
	-----	-----
Charitable activities		
Wages	391,269	353,137
Pension contributions	20,520	18,413
Inland Revenue	82,184	67,517
Staff training and incentives	8,045	3,527
Uniform	2,637	-
Rent	32,420	26,459
Educational resources	44,094	11,154
Petty cash	2,749	1,916
Vehicle expenses	8,208	4,796
Human resources	698	210
Telephone and internet	1,116	1,134
TV/Video licence	622	585
Ofsted Licence	220	220
Entertainment and gifts	3,432	1,460
Stationery and admin	20,280	12,751
Insurance	1,874	701
Photocopier	4,983	2,223
Cleaning, hygiene and first aid	5,068	4,838
Building and garden repairs	11,724	14,587
Furnishings	1,673	1,339
Bank charges	964	750
Educational visits	1,130	-
Early years resources	646	554
Coaches	1,560	-
PS Learning Alliance	1,832	1,831
Photos	1,868	-
Depreciation of fixed assets	4,900	4,900
Committee expenses	-	305
Sundry items	2,436	2,007
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	659,152	537,314
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Governance costs		
Book-keeping, accounts and payroll	2,898	3,109
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**HERLINGTON PRE-SCHOOL  
NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2022**

**4 TANGIBLE FIXED ASSETS**

	Improvements to premises £	Fixtures and Equipment £	Total
<b>COST</b>			
At 1 <sup>st</sup> April, 2021	71,950	75,247	147,197
Disposal	-	-	-
Additions	-	-	-
	<u>71,950</u>	<u>75,247</u>	<u>147,197</u>
At 31 <sup>st</sup> March, 2022	71,950	75,247	147,197
	<u>71,950</u>	<u>75,247</u>	<u>147,197</u>
<b>DEPRECIATION</b>			
At 1 <sup>st</sup> April, 2021	71,950	60,547	132,497
Disposal	-	-	-
Charge for the year	-	4,900	4,900
	<u>71,950</u>	<u>65,447</u>	<u>137,397</u>
At 31 <sup>st</sup> March, 2022	71,950	65,447	137,397
	<u>71,950</u>	<u>65,447</u>	<u>137,397</u>
<b>NET BOOK VALUE</b>			
At 31 <sup>st</sup> March, 2022	£- =	£9,800 =====	£9,800 =====
At 31 <sup>st</sup> March, 2021	£- =	£14,700 =====	£14,700 =====

**2022  
£**

**2021  
£**

**5 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

Accruals	360	360
Other taxes and social security costs	7,175	5,742
Other creditors	1,047	1,373
Deferred income	95,735	114,086
	<u>£104,317</u> =====	<u>£121,561</u> =====