

Registered Charity Number
1037900

Clanfield Community Pre-school

Report and Accounts

31st August 2020

Clanfield Community Pre-school
Report and accounts
Contents

Page

Accountants'/Independant examiner's report	1
Summary of Receipts and Payments	2
Statement of Assets & Liabilities	3
Detailed Analysis of Receipts and Payments	4 - 6

Clanfield Community Pre-school
Independent Examiner's Report to the trustees of the charity

Report of the Independent Examiner to the trustees
on the accounts of the Charity for the year ended 31 August 2020

I report on the financial statements of the Charity on pages 2 to 5 for the year ended 31st August 2020 which have been prepared on a Receipts and Payments basis. A Receipts and Payments basis does not account for debtors, creditors, accruals and prepayments, but such a presentation is permitted by law for smaller charities.

The Charity's trustees are responsible for the preparation of the accounts. The trustees are satisfied that the audit requirement of Section 144(1)) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the governing document or constitution of the Charity for the conducting of an audit. As a consequence, the trustees have elected that the accounts be subject to independent examination.

Having satisfied myself that the charity is not subject to audit, and is eligible for independent examination, it is my responsibility to:-

- a) examine the accounts under section 145 of the Act;
- b) to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the Act; and;
- c) to state whether particular matters have come to my attention.

Basis of opinion and scope of work undertaken

I conducted my examination in accordance with the General Directions given by the Charity Commissioners for England & Wales in relation to the conducting of an independent examination, referred to above. An independent 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 such matters.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the trustees in the course of the examination is not subjected to audit tests or enquiries, and consequently I do not express an audit opinion on the view given by the accounts, and in particular, I express no opinion as to whether the accounts give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtain written assurances from the trustees of all material matters.

Independent Examiner's Statement, report and opinion

Subject to the limitations upon the scope of my work as detailed above, in connection with my examination, I can confirm that this is a report in respect of an examination carried out under section 145 of the Act and in accordance with any directions given by the Commission under subsection (5)(b) of that section which are applicable; and that no matter has come to my attention in connection with my examination which gives me reasonable cause to believe that in any material respect the requirements

(i) to keep accounting records in accordance with section 130 of the Act;

(ii) to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Act;

have not been met; or

to which, in my opinion, attention should be drawn in my report in order to enable a proper understanding of the accounts to be reached;

.....
D B Heelan

8 The Briars
Waterberry Drive
Waterlooville
PO7 7YH

Clanfield Community Pre-school
Statement of Receipts and payments
for the year ended 31 August 2020

	Unrestricted Funds	Restricted Funds	Total Funds	Last Year Total Funds
	2020 £	2020 £	2020 £	2019 £
Revenue Receipts				
Revenue grants received	146,672	-	146,672	106,569
Receipts from fundraising activities	621	-	621	3,138
Gross trading receipts	19,978	-	19,978	38,805
Income from investments other than land and buildings	82	-	82	126
Total Revenue Receipts	167,353	-	167,353	148,638
Total Receipts (from all sources)	167,353	-	167,353	148,638
Expenses for fundraising activities	10	-	10	606
Gross trading payments	-	-	-	384
Payments relating directly to charitable activities	154,975	-	154,975	168,538
<i>Audit / independent examination</i>	500	-	500	500
<i>Preparation of annual accounts</i>	750	-	750	750
Total Revenue Payments	156,235	-	156,235	170,778
Total Payments	156,235	-	156,235	170,778
Net Receipts/(net payments)	11,118	-	11,118	(22,140)
Net Surplus/(net deficit)	11,118	-	11,118	(22,140)

Clanfield Community Pre-school
Statement of Assets and Liabilities
as at 31 August 2020

	Unrestricted Funds	Restricted Funds	Total Funds	Last Year Total Funds
	2020 £	2020 £	2020 £	2019 £
Cash Funds				
Cash and bank balances at start of year	50,283	-	50,283	72,423
Movement on Receipts and Payments Account	11,118	-	11,118	(22,140)
Cash and bank balances at the end of the year	61,401	-	61,401	50,283

Other Assets

<i>Description of asset</i>	<i>Current year £</i>	<i>Last Year £</i>
Equipment	31,376	31,376
Premises Improvements	45,331	45,331
Total value of other assets	76,707	76,707

* Shown at historic cost

Vanessa Hudson
Trustee
Approved by the board of trustees on 20 June 2021

**Clanfield Community Pre-school
Analysis of Receipts and Payments
for the year ended 31 August 2020**

	Unrestricted Funds	Restricted Funds	Total Funds	Prior Period Total Funds
	2020	2020	2020	2019
	£	£	£	£
Receipts				
Revenue grants received				
Hampshire County Council - funding	146,672	-	146,672	106,569
Total revenue grants received	146,672	-	146,672	106,569
Receipts from fundraising activities				
Fundraising activities (Various)	621	-	621	3,138
Total receipts from fundraising activities	621	-	621	3,138
Gross trading receipts	19,978	-	19,978	38,805
Income from investments other than land and buildings	82	-	82	126
Payments				
Expenses for fundraising activities				
Other expenses for fundraising activities	10	-	10	606
	10	-	10	606
Gross trading payments	-	-	-	384
Payments relating directly to charitable activities				
<i>Support costs of charitable activities</i>				
<i>Direct support costs</i>				
Gross wages and salaries - charitable activities	112,100	-	112,100	113,516
Employers' NI - charitable activities	469	-	469	609
Pension contributions charitable employees	1,116	-	1,116	830
Resource costs	2,520	-	2,520	3,174
Marketing of services	76	-	76	-
	116,281	-	116,281	118,129
<i>Management and administration costs in support of charitable activities</i>				
<i>Staff costs in support of charitable activities</i>				
Training and welfare	728	-	728	1,268
Administrative support costs	4,212	-	4,212	4,212
	4,940	-	4,940	5,480

Clanfield Community Pre-school
Analysis of Receipts and Payments
for the year ended 31 August 2020

	Unrestricted Funds	Restricted Funds	Total Funds	Prior Period Total Funds
	2020	2020	2020	2019
	£	£	£	£
<i>Indirect employee costs</i>				
Travel and subsistence	51	-	51	5
	51	-	51	5
<i>Premises costs</i>				
Rent payable	12,848	-	12,848	11,860
Rates, water and service charges	3,898	-	3,898	5,377
Insurance	1,238	-	1,238	1,322
Light and heat	-	-	-	2,059
Cleaning	5,036	-	5,036	5,012
Premises repairs and renewals	346	-	346	2,693
	23,366	-	23,366	28,323
<i>General administrative expenses:</i>				
Telephone and fax	585	-	585	583
Postage	22	-	22	24
Stationery and printing	763	-	763	1,523
Subscriptions	35	-	35	35
Software	677	-	677	635
Payroll costs	1,300	-	1,300	1,260
Health and safety costs	541	-	541	221
Website costs	138	-	138	66
Bank charges	77	-	77	99
Sundry expenses	792	-	792	157
	4,930	-	4,930	4,603
<i>Professional fees in support of charitable activities</i>				
Other accountancy fees - not related to annual accounts	180	-	180	-
Other professional costs	110	-	110	901
	290	-	290	901
<i>Other support costs</i>				
Room resources	1,476	-	1,476	4,300
Replacement toys & children's equipment	39	-	39	1,826
Membership welfare	287	-	287	265
Food & refreshment costs	3,315	-	3,315	4,706
	5,117	-	5,117	11,097
Total support costs	154,975	-	154,975	168,538

Clanfield Community Pre-school
 Analysis of Receipts and Payments
 for the year ended 31 August 2020

	Unrestricted Funds	Restricted Funds	Total Funds	Prior Period Total Funds
	2020	2020	2020	2019
	£	£	£	£
<i>Governance costs that are not direct management functions inherent in generating funds, service delivery and programme or project work</i>				
Accountancy costs in preparing annual accounts	750	-	-	750
Independent Examiner's Fees	500	-	500	500
Total governance costs	1,250	-	500	1,250