

Registered Charity Number
1037900

Clanfield Community Pre-school

Report and Accounts

31st August 2021

Clanfield Community Pre-school
Report and accounts
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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 2021

I report on the financial statements of the Charity on pages 2 to 5 for the year ended 31st August 2021 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

1 The Briars
Waterberry Drive
Waterlooville
PO7 7YH

Clanfield Community Pre-school
Statement of Receipts and payments
for the year ended 31 August 2021

	Unrestricted Funds	Restricted Funds	Total Funds	Last Year Total Funds
	2021 £	2021 £	2021 £	2020 £
Revenue Receipts				
Donations received	1,320	-	1,320	-
Revenue grants received	136,688	1,710	138,398	146,672
Receipts from fundraising activities	-	-	-	621
Gross trading receipts	11,190	-	11,190	19,978
Income from investments other than land and buildings	9	-	9	82
Total Revenue Receipts	149,207	1,710	150,917	167,353
Receipts from asset & investment sales				
	-	-	-	-
Total Capital Receipts				
Total Receipts (from all sources)	149,207	1,710	150,917	167,353
Expenses for fundraising activities	-	-	-	10
Payments relating directly to charitable activities	149,350	1,580	150,930	154,975
<i>Audit/ independent examination</i>	500	-	500	500
<i>Preparation of annual accounts</i>	843	-	843	750
Total Revenue Payments	150,693	1,580	152,273	156,235
Purchases of fixed assets	859	-	859	-
Total Capital Payments	859	-	859	-
Total Payments	151,552	1,580	153,132	156,235
(Net Payments)/net receipts	(2,345)	130	(2,215)	11,118
(Net Deficit)/net surplus	(2,345)	130	(2,215)	11,118

Clanfield Community Pre-school
Statement of Assets and Liabilities
as at 31 August 2021

	Unrestricted Funds	Restricted Funds	Total Funds	Last Year Total Funds
	2021 £	2021 £	2021 £	2020 £
Cash Funds				
Cash and bank balances at start of year	61,401	-	61,401	50,283
Movement on Receipts and Payments Account	(2,345)	130	(2,215)	11,118
Cash and bank balances at the end of the year	59,056	130	59,186	61,401

Other Assets

<i>Description of asset</i>	<i>Current year £</i>	<i>Last Year £</i>
Equipment	32,235	31,376
Premises Improvements	45,331	45,331
Total value of other assets	77,566	76,707

* Shown at historic cost

Vanessa Hudson
Trustee
Approved by the board of trustees on 30 April 2022

**Clanfield Community Pre-school
Analysis of Receipts and Payments
for the year ended 31 August 2021**

	Unrestricted Funds	Restricted Funds	Total Funds	Prior Period Total Funds
	2021	2021	2021	2020
	£	£	£	£
Receipts				
Donations Received				
Donations	1,320	-	1,320	-
Total Donations Received	1,320	-	1,320	-
Revenue grants received				
Hampshire County Council - funding	136,688	-	136,688	146,672
Food Voucher Scheme	-	1,710	1,710	-
Total revenue grants received	136,688	1,710	138,398	146,672
Receipts from fundraising activities				
Fundraising activities (Various)	-	-	-	621
Total receipts from fundraising activities	-	-	-	621
Gross trading receipts	11,190	-	11,190	19,978
Income from investments other than land and buildings	9	-	9	82
Payments				
Expenses for fundraising activities				
Other expenses for fundraising activities	-	-	-	10
	-	-	-	10
Payments relating directly to charitable activities				
<i>Support costs of charitable activities</i>				
<i>Direct support costs</i>				
Gross wages and salaries - charitable activities	108,741	-	108,741	112,100
Employers' NI - charitable activities	-	-	-	469
Pension contributions charitable employees	1,163	-	1,163	1,116
Resource costs	325	1,580	1,905	2,520
Marketing of services	-	-	-	76
	110,229	1,580	111,809	116,281
<i>Management and administration costs in support of charitable activities</i>				
<i>Staff costs in support of charitable activities</i>				
Training and welfare	1,447	-	1,447	728
Administrative support costs	4,455	-	4,455	4,212
	5,902	-	5,902	4,940

Clanfield Community Pre-school
Analysis of Receipts and Payments
for the year ended 31 August 2021

	Unrestricted Funds	Restricted Funds	Total Funds	Prior Period Total Funds
	2021	2021	2021	2020
	£	£	£	£
<i>Indirect employee costs</i>				
Travel and subsistence	-	-	-	51
	-	-	-	51
<i>Premises costs</i>				
Rent payable	8,334	-	8,334	12,848
Rates, water and service charges	1,910	-	1,910	3,898
Insurance	1,387	-	1,387	1,238
Light and heat	4,679	-	4,679	-
Cleaning	5,876	-	5,876	5,036
Premises repairs and renewals	557	-	557	346
	22,743	-	22,743	23,366
<i>General administrative expenses:</i>				
Telephone and fax	641	-	641	585
Postage	43	-	43	22
Stationery and printing	689	-	689	763
Subscriptions	35	-	35	35
Software	239	-	239	677
Bad debts	27	-	27	-
Payroll costs	1,296	-	1,296	1,300
Health and safety costs	177	-	177	541
Website costs	133	-	133	138
Bank charges	80	-	80	77
Sundry expenses	-	-	-	792
	3,360	-	3,360	4,930
<i>Professional fees in support of charitable activities</i>				
Other accountancy fees - not related to annual accounts	158	-	158	180
Other professional costs	156	-	156	110
	314	-	314	290
<i>Other support costs</i>				
Room resources	3,810	-	3,810	1,476
Replacement toys & children's equipment	191	-	191	39
Membership welfare	1,134	-	1,134	287
Food & refreshment costs	1,667	-	1,667	3,315
	6,802	-	6,802	5,117
Total support costs	149,350	1,580	150,930	154,975

Clanfield Community Pre-school
Analysis of Receipts and Payments
for the year ended 31 August 2021

	Unrestricted Funds	Restricted Funds	Total Funds	Prior Period Total Funds
	2021	2021	2021	2020
	£	£	£	£
<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	843	-	-	750
Independent Examiner's Fees	500	-	500	500
Total governance costs	1,343	-	500	1,250