

Registered Charity Number
1037900

Clanfield Community Pre-school

Report and Accounts

31st August 2022

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 2022

I report on the financial statements of the Charity on pages 2 to 5 for the year ended 31st August 2022 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.

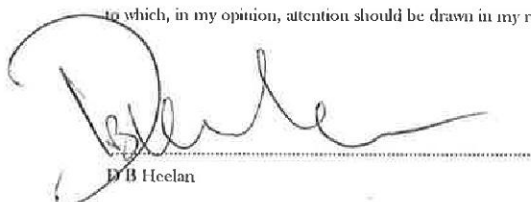
Independent Examiner's Statement, report and opinion

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;



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Clanfield Community Pre-school
Statement of Receipts and payments
for the year ended 31 August 2022

	Unrestricted Funds	Restricted Funds	Total Funds	Last Year Total Funds
	2022 £	2022 £	2022 £	2021 £
Revenue Receipts				
Donations received	370	-	370	1,320
Revenue grants received	94,365	-	94,365	138,398
Gross trading receipts	27,853	-	27,853	11,190
Income from investments other than land and buildings	3	-	3	9
Total Revenue Receipts	122,591	-	122,591	150,917
Payments relating directly to charitable activities	149,967	130	150,097	150,930
<i>Audit / independent examination</i>	500	-	500	500
<i>Preparation of annual accounts</i>	942	-	942	843
Interest paid	31	-	31	-
Total Revenue Payments	151,440	130	151,570	152,273
Purchases of fixed assets	284	-	284	859
Total Capital Payments	284	-	284	859
Total Payments	151,724	130	151,854	153,132
Net Payments	(29,133)	(130)	(29,263)	(2,215)
Net Deficit	(29,133)	(130)	(29,263)	(2,215)

Clanfield Community Pre-school
Statement of Assets and Liabilities
as at 31 August 2022

	Unrestricted Funds	Restricted Funds	Total Funds	Last Year Total Funds
	2022 £	2022 £	2022 £	2021 £
Cash Funds				
Cash and bank balances at start of year	59,056	130	59,186	61,401
Movement on Receipts and Payments Account	(29,133)	(130)	(29,263)	(2,215)
Cash and bank balances at the end of the year	29,923	-	29,923	59,186

Other Assets

<i>Description of asset</i>	<i>Current year £</i>	<i>Last Year £</i>
Equipment	32,519	31,376
Premises Improvements	45,331	45,331
Total value of other assets	77,850	76,707

* Shown at historic cost

Rebecca Lumb
Trustee

Approved by the board of trustees on 5 March 2023

**Clanfield Community Pre-school
Analysis of Receipts and Payments
for the year ended 31 August 2022**

	Unrestricted Funds	Restricted Funds	Total Funds	Prior Period Total Funds
	2022	2022	2022	2021
	£	£	£	£

Receipts

Donations Received

Donations	370	-	370	1,320
Total Donations Received	370	-	370	1,320

Revenue grants received

Hampshire County Council - funding	94,365	-	94,365	138,398
Total revenue grants received	94,365	-	94,365	138,398

Gross trading receipts	27,853	-	27,853	11,190
Income from investments other than land and buildings	3	-	3	9

Payments

Payments relating directly to charitable activities

Support costs of charitable activities

Direct support costs

Gross wages and salaries - charitable activities	102,873	130	103,003	108,741
Pension contributions charitable employees	1,136	-	1,136	1,163
Resource costs	82	-	82	1,905
	104,091	130	104,221	111,809

Management and administration costs

in support of charitable activities

Staff costs in support of charitable activities

Training and welfare	3,185	-	3,185	1,447
Administrative support costs	4,140	-	4,140	4,455
	7,325	-	7,325	5,902

Clanfield Community Pre-school
Analysis of Receipts and Payments
for the year ended 31 August 2022

	Unrestricted Funds	Restricted Funds	Total Funds	Prior Period Total Funds
	2022	2022	2022	2021
	£	£	£	£
<i>Indirect employee costs</i>				
Travel and subsistence	7	-	7	-
	7	-	7	-
<i>Premises costs</i>				
Rent payable	11,162	-	11,162	8,334
Rates, water and service charges	6,203	-	6,203	1,910
Insurance	1,885	-	1,885	1,387
Light and heat	4,795	-	4,795	4,679
Cleaning	6,027	-	6,027	5,876
Premises repairs and renewals	654	-	654	557
	30,726	-	30,726	22,743
<i>General administrative expenses:</i>				
Telephone and fax	613	-	613	641
Postage	35	-	35	43
Stationery and printing	494	-	494	689
Subscriptions	-	-	-	35
Software	548	-	548	239
Bad debts	127	-	127	27
Payroll costs	1,512	-	1,512	1,296
Health and safety costs	127	-	127	177
Website costs	197	-	197	133
Bank charges	105	-	105	80
	3,758	-	3,758	3,360
<i>Professional fees in support of charitable activities</i>				
Other accountancy fees - not related to annual accounts	-	-	-	158
Other professional costs	234	-	234	156
	234	-	234	314
<i>Other support costs</i>				
Room resources	1,725	-	1,725	3,810
Replacement toys & children's equipment	101	-	101	191
Membership welfare	701	-	701	1,134
Food & refreshment costs	1,299	-	1,299	1,667
	3,826	-	3,826	6,802
Total support costs	149,967	130	150,097	150,930

Clanfield Community Pre-school
Analysis of Receipts and Payments
for the year ended 31 August 2022

	Unrestricted Funds	Restricted Funds	Total Funds	Prior Period Total Funds
	2022	2022	2022	2021
	£	£	£	£
<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	942	-	-	843
Independent Examiner's Fees	500	-	500	500
Total governance costs	1,442	-	500	1,343
<i>Interest payable</i>				
Interest payable	31	-	31	-