

**Greyfriars Pre-School Playgroup**

**Greyfriars Community Centre  
Christchurch Road  
Ringwood  
Hampshire**

**Financial statements  
for the year ended 31 March 2022**

# **Greyfriars Pre-School Playgroup**

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**Greyfriars Pre-School Playgroup**

**Registered Charity Number 1038589**

**Independent Examiner's Report**

**for the year ended 31 March 2022**

**Respective responsibilities of the 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 this year under section 144 of the Charities Act 2011 and that an independent examination is needed.

It is my responsibility to:

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

**Basis of independent examiner's statement**

My examination was carried out in accordance with 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 the 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 material matters have come to my attention, which gives me cause to believe that in, any material respect:

- \* the accounting records were not kept in accordance with section 130 of the Charities Act, or
- \* the accounts did not accord with the accounting records, or
- \* the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a "true and fair" view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable proper understanding of the accounts to be reached.

.....  
Paul David Bulpitt FCCA  
Donaldson Ross & Co  
Chartered Certified Accountants and Registered Auditors  
12 Millstream  
Ringwood BH24 3SE

# **Greyfriars Pre-School Playgroup**

## **Receipts and payments account**

**for the year ended 31 March 2022**

|   | Notes | <b>Total<br/>2022</b> | <b>Total<br/>2021</b> |
|---|-------|-----------------------|-----------------------|
| <b>Incoming resources</b>   |       |                       |                       |
| Incoming resources from generated funds:  |       |                       |                       |
| Voluntary income:   |       |                       |                       |
| Donations, Legacies and similar income  | 2a    | 180                   | -                     |
| Activities for generating funds:  |       |                       |                       |
| Grant Income  | 2f    | 120                   | 2,708                 |
| Other income  | 2c    | 6,560                 | 2,263                 |
| Investment income:  | 2d    | 1                     | 2                     |
| Incoming resources from charitable activities                                     | 2b    | 139,813               | 114,498               |
| Other incoming resources  | 2e    | 1,051                 | 332                   |
| <b>Total incoming resources</b>   |       | <b>147,725</b>        | <b>119,802</b>        |
| <b>Resources expended</b>   |       |                       |                       |
| Costs of generating funds   | 3b    | -                     | -                     |
| Costs of charitable activities  | 3a    | 139,245               | 127,016               |
| Governance costs  | 3c    | 6,830                 | 3,823                 |
| <b>Total resources expended</b>   |       | <b>146,075</b>        | <b>130,839</b>        |
| <b>Net incoming resources / (resources expended)<br/>before exceptional items</b> |       | <b>1,650</b>          | <b>-11,037</b>        |
| <b>Exceptional items</b>  |       | <b>-</b>              | <b>-</b>              |
| <b>Net incoming resources / (resources expended)<br/>before transfers</b>         |       | <b>1,650</b>          | <b>-11,037</b>        |
| <b>Transfers between funds</b>  |       | <b>-</b>              | <b>-</b>              |
| <b>Net movement in funds</b>  |       | <b>1,650</b>          | <b>-11,037</b>        |
| <b>Total funds brought forward</b>  |       | <b>77,378</b>         | <b>88,415</b>         |
| <b>Total funds carried forward</b>  |       | <b>79,028</b>         | <b>77,378</b>         |

The statement of financial activities includes all gains and losses recognised in the year.

All incoming resources and resources expended derive from continuing activities.

**Greyfriars Pre-School Playgroup****Statement of Assets and Liabilities****for the year ended 31 March 2022**

|                             | Notes   | <b>2022</b>   | <b>2021</b>   |
|-----------------------------|---------|---------------|---------------|
| <b>Current assets</b>       |         |               |               |
| Bank accounts               | Savings | 4,598         | 5,586         |
|                             | Current | 74,420        | 71,783        |
| Cash in hand                |         | 10            | 10            |
|                             |         | <u>79,028</u> | <u>77,379</u> |
| <b>Capital and reserves</b> |         |               |               |
| General fund                |         | <u>50,929</u> | <u>49,279</u> |

# **Greyfriars Pre-School Playgroup**

## **Notes to the financial statements**

**for the year ended 31 March 2021**

### **1 Accounting policies**

#### **Basis of preparation**

The accounts have been prepared on a receipts and payments basis in accordance with applicable accounting standards and follow the recommendations in the Statement of Recommended Practice, Accounting and Reporting by Charities (SORP 2005) revised in February 2005.

#### **Incoming resources**

Voluntary income is received by way of donations and gifts. It is shown in full in the Receipts and Payments Accounts, when received.

Grants, including grants for the purchase of fixed assets, are recognised in full in the Receipts and Payments Accounts in the year in which they are received.

| <b>2</b> | <b>Incoming sources</b>                       | <b>Total<br/>2022</b> | <b>Total<br/>2021</b> |
|----------|---|-----------------------|-----------------------|
| a        | Donations, Legacies and similar income        |                       |                       |
|          | Donations                                     | 180                   | -                     |
|          |   | <u>180</u>            | <u>-</u>              |
| b        | Incoming resources from charitable activities |                       |                       |
|          | Fees  | 16,333                | 18,937                |
|          | County Council grants                         | -                     | -                     |
|          | HCC- SEN grant                                | 123,480               | 95,561                |
|          |   | <u>139,813</u>        | <u>114,498</u>        |
| c        | Activities for generating funds:              |                       |                       |
|          | Commission and fund raising                   | 6,560                 | 2,263                 |
|          |   | <u>6,560</u>          | <u>2,263</u>          |
| d        | Investment income:                            |                       |                       |
|          | Interest                                      | 1                     | 2                     |
|          |   | <u>1</u>              | <u>2</u>              |
| e        | Other incoming resources                      |                       |                       |
|          | Clothing, nametags etc                        | 351                   | 38                    |
|          | Food Vouchers                                 | 700                   | 294                   |
|          |   | <u>1,051</u>          | <u>332</u>            |
| f        | Grant Income                                  |                       |                       |
|          | CJRS  | -                     | 1,855                 |
|          | SSP   | 120                   | 853                   |
|          |   | <u>120</u>            | <u>2,708</u>          |

# **Greyfriars Pre-School Playgroup**

## **Notes to the financial statements**

**for the year ended 31 March 2022**

### **3 Resources expended**

|   |   |                |                |
|---|---|----------------|----------------|
| a | Costs of charitable activities          |                |                |
|   | Salaries and National Insurance         | 120,659        | 111,379        |
|   | DBS checks                              | 234            | 171            |
|   | Training - First Aid and safe guarding  | 660            | -              |
|   | Rent                                    | 10,456         | 11,554         |
|   | Repairs and renewals                    | 1,565          | 1,198          |
|   | Garden expenses                         | -              | 383            |
|   | Clothing nametags etc                   | -              | 180            |
|   | Materials and consumables               | -              | -              |
|   | Books and toys                          | 1,138          | 1,449          |
|   | Capital equipment                       | 581            | 218            |
|   | Uniforms                                | 1,332          | 282            |
|   | Sundry expenses                         | 349            | 59             |
|   | Donations                               | 40             | -              |
|   | Christmas presents/meal                 | 764            | -              |
|   | Childrens Entertainment                 | 818            | -              |
|   | Food vouchers                           | 649            | 144            |
|   |   | <u>139,245</u> | <u>127,016</u> |
| b | Costs of generating funds               |                |                |
|   | Cookery expenses                        | -              | -              |
|   |   | <u>-</u>       | <u>-</u>       |
| c | Governance costs                        |                |                |
|   | Telephone                               | 224            | 220            |
|   | Advertising                             | 48             |                |
|   | Staff welfare                           | 1,100          | 133            |
|   | Pension                                 | 2,522          | 1,982          |
|   | Office supplies, stationery and postage | 801            | 120            |
|   | Computers & software                    | 286            | 227            |
|   | Insurance                               | 943            | -              |
|   | Bookkeeping                             | 552            | 708            |
|   | Accountancy                             | 354            | 348            |
|   | Fees                                    | -              | 85             |
|   |   | <u>6,830</u>   | <u>3,823</u>   |