

Greyfriars Pre-School Playgroup

**Greyfriars Community Centre
Christchurch Road
Ringwood
Hampshire**

**Financial statements
for the year ended 31 March 2023**

Greyfriars Pre-School Playgroup

Contents

	Page
Independent Examiners report to the Trustees	1
Receipts and payments account	2
Statement of Assets and Liabilities	3
Notes to the Financial Statements	4 - 5

Greyfriars Pre-School Playgroup

Registered Charity Number 1038589

Independent Examiner's Report

for the year ended 31 March 2023

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

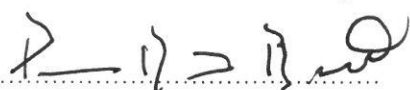
My examination was carried out in accordance with General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures 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 2023

	Notes	Total 2023	Total 2022
Incoming resources			
Incoming resources from generated funds:			
Voluntary income:			
Donations, Legacies and similar income	2a	723	180
Activities for generating funds:			
Grant Income	2f	-	120
Other income	2c	3,174	6,560
Investment income:	2d	6	1
Incoming resources from charitable activities	2b	138,064	139,813
Other incoming resources	2e	279	1,051
Total incoming resources		<u>142,246</u>	<u>147,725</u>
Resources expended			
Costs of generating funds	3b	-	-
Costs of charitable activities	3a	142,906	139,245
Governance costs	3c	5,569	6,830
Total resources expended		<u>148,475</u>	<u>146,075</u>
Net incoming resources / (resources expended) before exceptional items		- 6,229	1,650
Exceptional items		-	-
Net incoming resources / (resources expended) before transfers		<u>- 6,229</u>	<u>1,650</u>
Transfers between funds		-	-
Net movement in funds		<u>- 6,229</u>	<u>1,650</u>
Total funds brought forward		79,028	77,378
Total funds carried forward		<u>72,799</u>	<u>79,028</u>

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 2023

	Notes	2023	2022
Current assets			
Bank accounts	Savings	3,179	4,598
	Current	69,610	74,420
Cash in hand		10	10
		<u>72,799</u>	<u>79,028</u>
Capital and reserves			
General fund		72,799	79,028
		<u>72,799</u>	<u>79,028</u>

Greystones Pre-School Playgroup

Notes to the financial statements

for the year ended 31 March 2023

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.

2 Incoming sources	Total 2023	Total 2022
a Donations, Legacies and similar income		
Voluntary Fund Donations for Consumables	425	-
Donations	298	180
	<u>723</u>	<u>180</u>
b Incoming resources from charitable activities		
Fees	23,148	16,333
County Council grants	-	-
HCC- SEN grant	114,916	123,480
	<u>138,064</u>	<u>139,813</u>
c Activities for generating funds:		
Commission and fund raising	3,174	6,560
	<u>3,174</u>	<u>6,560</u>
d Investment income:		
Interest	6	1
	<u>6</u>	<u>1</u>
e Other incoming resources		
Clothing, nametags etc	279	351
Food Vouchers	-	700
	<u>279</u>	<u>1,051</u>
f Grant Income		
CJRS	-	-
SSP	-	120
	<u>-</u>	<u>120</u>

Greyfriars Pre-School Playgroup

Notes to the financial statements

for the year ended 31 March 2023

3 Resources expended

a	Costs of charitable activities		
	Salaries and National Insurance	125,117	120,659
	Professional Fee & DBS checks	110	234
	Training - First Aid and safe guarding	636	660
	Rent	11,522	10,456
	Repairs and renewals	450	1,565
	Garden expenses	-	-
	Clothing nametags etc	395	-
	Materials and consumables	-	-
	Books and toys	612	1,138
	Capital equipment	3,610	581
	Uniforms	-	1,332
	Sundry expenses	34	349
	Donations	-	40
	Christmas presents/meal	190	764
	Childrens Entertainment	50	818
	Food vouchers	180	649
		<u>142,906</u>	<u>139,245</u>
b	Costs of generating funds		
	Cookery expenses	-	-
		<u>-</u>	<u>-</u>
c	Governance costs		
	Telephone	245	224
	Advertising	-	48
	Staff welfare	-	1,100
	Pension	2,769	2,522
	Office supplies, stationery and postage	707	801
	Computers & software	393	286
	Insurance	489	943
	Bookkeeping & Payroll	594	552
	Accountancy	372	354
	Fees	-	-
		<u>5,569</u>	<u>6,830</u>