

**Greyfriars Pre-School Playgroup**

**Greyfriars Community Centre  
Christchurch Road  
Ringwood  
Hampshire**

**Financial statements  
for the year ended 31 March 2024**

## 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 2024**

**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**

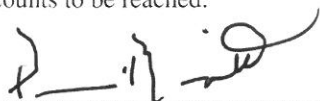
My examination was carried out in accordance with General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures 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 2024

	Notes	Total 2024	Total 2023
<b>Incoming resources</b>			
Incoming resources from generated funds:			
Voluntary income:			
Donations, Legacies and similar income	2a	413	723
Activities for generating funds:			
Grant Income	2f	-	-
Other income	2c	2,504	3,174
Investment income:	2d	42	6
Incoming resources from charitable activities	2b	167,350	138,064
Other incoming resources	2e	1,150	279
<b>Total incoming resources</b>		<u>171,459</u>	<u>142,246</u>
<b>Resources expended</b>			
Costs of generating funds	3b	-	-
Costs of charitable activities	3a	158,170	142,906
Governance costs	3c	8,511	5,569
<b>Total resources expended</b>		<u>166,681</u>	<u>148,475</u>
<b>Net incoming resources / (resources expended) before exceptional items</b>		4,778	- 6,229
<b>Exceptional items</b>		-	-
<b>Net incoming resources / (resources expended) before transfers</b>		<u>4,778</u>	<u>- 6,229</u>
<b>Transfers between funds</b>		-	-
<b>Net movement in funds</b>		<u>4,778</u>	<u>- 6,229</u>
<b>Total funds brought forward</b>		72,799	79,028
<b>Total funds carried forward</b>		<u>77,577</u>	<u>72,799</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 2024**

	Notes	2024	2023
<b>Current assets</b>			
Bank accounts			
Savings		4,475	3,179
Current		73,092	69,610
Cash in hand		10	10
		<u>77,577</u>	<u>72,799</u>
<b>Capital and reserves</b>			
General fund		77,161	72,374
Voluntary fund		416	425
		<u>77,577</u>	<u>72,799</u>

# Greyfriars Pre-School Playgroup

## Notes to the financial statements

for the year ended 31 March 2024

### 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 2024	Total 2023
a	Donations, Legacies and similar income		
	Voluntary Fund Donations for Consumables	300	425
	Donations	113	298
		<u>413</u>	<u>723</u>
b	Incoming resources from charitable activities		
	Fees	16,180	23,148
	County Council grants	-	-
	HCC- SEN grant	151,170	114,916
		<u>167,350</u>	<u>138,064</u>
c	Activities for generating funds:		
	Commission and fund raising	2,504	3,174
		<u>2,504</u>	<u>3,174</u>
d	Investment income:		
	Interest	42	6
		<u>42</u>	<u>1</u>
e	Other incoming resources		
	Clothing, nametags etc	271	279
	Other Income	849	-
	Food Vouchers	30	-
		<u>1,150</u>	<u>279</u>
f	Grant Income		
	CJRS	-	-
	SSP	-	-
		<u>-</u>	<u>-</u>

**Greyfriars Pre-School Playgroup**

**Notes to the financial statements**

**for the year ended 31 March 2024**

**3 Resources expended**

a	Costs of charitable activities		
	Salaries and National Insurance	139,667	125,117
	Professional Fee & DBS checks	309	110
	Training - First Aid and safe guarding	562	636
	Rent	12,122	11,522
	Repairs and renewals	405	450
	Garden expenses	-	-
	Clothing nametags etc	393	395
	Materials and consumables	842	-
	Books and toys	1,567	612
	Capital equipment	951	3,610
	Sundry expenses	970	34
	Donations	-	-
	Christmas presents/meal	232	190
	Childrens Entertainment	-	50
	Food vouchers	150	180
		<u>158,170</u>	<u>142,906</u>
b	Costs of generating funds		
	Cookery expenses	<u>-</u>	<u>-</u>
		<u>-</u>	<u>-</u>
c	Governance costs		
	Telephone	300	245
	Advertising	-	-
	Staff welfare	-	-
	Pension	4,088	2,769
	Office supplies, stationery and postage	1,644	707
	Computers & software	404	393
	Insurance	815	489
	Bookkeeping & Payroll	1,260	594
	Accountancy	-	372
	Fees	-	-
		<u>8,511</u>	<u>5,569</u>