

ALLSORTS PLAYGROUP

England & Wales · Charity number 1042520

Details

| | |
|-------------|---------------------------------------------------------|
| Other names | ALLSORTS PALYGROUP |
| Status | Registered |
| Legal form | Other |
| Registered | 1994-12-02 |
| Register | View on the Charity Commission register |

Contact

| | |
|---------|------------------------------------------------------------------------------------|
| Address | St. Augustines Rc Primary School Hardy Avenue Weymouth DT4 0RH |
| Phone | 01305750444 |
| Email | allsortpreschool@btconnect.com |
| Website | www.allsortschildcare.co.uk |

Activities

Objects: TO ENHANCE THE DEVELOPMENT AND EDUCATION OF CHILDREN UNDER STATUTORY SCHOOL AGE BY ENCOURAGING PARENTS TO UNDERSTAND AND PROVIDE FOR THE NEEDS OF THEIR CHILDREN THROUGH COMMUNITY GROUPS

Activities: We provide preschool and out of school care

Classification

- **How:** Provides Services
- **What:** Education/training
- **Who:** Children/young People

Geography

- Dorset

Finances

| Period end | Income | Expenditure | Assets | Employees |
|------------|----------|-------------|----------|-----------|
| 2025-03-31 | £861,576 | £638,673 | £372,480 | 41 |
| 2024-03-31 | £536,231 | £569,219 | £149,577 | 40 |
| 2023-03-31 | £675,104 | £534,373 | £182,565 | 47 |
| 2022-03-31 | £481,718 | £560,048 | - | - |
| 2021-03-31 | £582,886 | £544,433 | £120,164 | 37 |

Trustees

| Name | Role | Appointed |
|------------------------|-------|------------|
| Joanne Cheshire | Chair | 2022-11-21 |
| Alys Bonney | | 2021-01-18 |
| Emma Knake | | 2022-11-22 |
| Kim Moore | | 2020-02-11 |
| Laura Pearson | | 2021-01-18 |

ALLSORTS PLAYGROUP

England & Wales - Charity number 1042520

Accounts

Allsorts Pre School
Annual Report and Unaudited Financial Statements
for the financial year ended 31 March 2025

A Hunter & Co
61 St. Thomas Street
Weymouth
Dorset
DT4 8EQ
England

Charity Number: 1042520

Allsorts Pre School

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Allsorts Pre School

TRUSTEE'S AND OTHER INFORMATION

| | |
|--------------------------------------------|------------------------------------------------------------------------------------------------------------------------|
| Trustee | L Pearson (Resigned 20 November 2024) E Knake (Resigned 20 November 2024) S Parsons (Appointed 20 November 2024) |
| Chairperson | J Cheshire |
| Company Secretary | N Turner-Frank (Appointed 20 November 2024) |
| Charity Number in England and Wales | 1042520 |
| Principal Address | St Augustines School Hardy Avenue Weymouth Dorset DT4 0RH England |
| Independent Examiner | A Hunter & Co 61 St. Thomas Street Weymouth Dorset DT4 8EQ England |

Allsorts Pre School TRUSTEE'S REPORT

for the financial year ended 31 March 2025

The trustee presents his Trustee's Report and the unaudited financial statements for the financial year ended 31 March 2025.

The financial statements are prepared in accordance with the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Trustee's Report contains the information required to be provided in the Trustee's Annual Report under the Statement of Recommended Practice (SORP) guidelines. The trustee of the charity are also charity trustees for the purpose of charity law and under the charity's constitution are known as members of the board of trustees.

In this report the trustee of Allsorts Pre School present a summary of its purpose, governance, activities, achievements and finances for the financial year 31 March 2025.

The charity is a registered charity and although not obliged to comply with the Statement of Recommended Practice applicable in the UK and Republic of Ireland FRS 102, the organisation has implemented its recommendations where relevant in these financial statements.

Financial Review

The results for the financial year are set out on page 7 and additional notes are provided showing income and expenditure in greater detail.

Results and Dividends

At the end of the financial year the charity has assets of £374,636 (2024 - £152,148) and liabilities of £2,156 (2024 - £2,571). The net assets of the charity have increased by £222,903.

In accordance with the Constitution, the trustee retire by rotation and, being eligible, offer themselves for re-election.

Compliance with Sector-Wide Legislation and Standards

The charity engages pro-actively with legislation, standards and codes which are developed for the sector. Allsorts Pre School subscribes to and is compliant with the following:

- The Charities SORP (FRS 102)

Approved by the Board of Trustees on _____ and signed on its behalf by:

J Cheshire
Chairperson

Allsorts Pre School
STATEMENT OF TRUSTEE'S RESPONSIBILITIES

for the financial year ended 31 March 2025

The trustee is responsible for preparing the financial statements in accordance with applicable law and regulations.

The law applicable to charities in England and Wales requires the trustee to prepare financial statements for each financial year which give a true and fair view of the assets, liabilities and financial position of the charity as at the financial year end date and of the surplus or deficit of the charity and otherwise comply with the Charities Act 2011.

In preparing these financial statements, the trustee is required to:

- select suitable accounting policies and apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustee confirms that he has complied with the above requirements in preparing the financial statements.

The trustee is responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. He is also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Board of Trustees on _____ and signed on its behalf by:

J Cheshire
Chairperson

Allsorts Pre School

INDEPENDENT EXAMINER'S REPORT TO THE BOARD OF TRUSTEES OF ALLSORTS PRE SCHOOL

We have examined the financial statements of the charity for the financial year ended 31 March 2025, which comprise the Statement of Financial Activities, the Balance Sheet and the related notes.

Respective responsibilities of trustee and examiner

The charity's trustees is responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011. The charity's trustee consider that an audit is not required for this financial year under Section 145 of the Charities Act 2011 and that an independent examination is required.

It is our responsibility to:

- examine the financial statements under section 145 of the Act;
- follow the procedures laid down by the general Directions given by the Charity Commission under section 145(5) of the Charities Act 2011; and
- state whether particular matters have come to our attention.

Basis of independent examiner's report

Our examination was carried out in accordance with the 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 financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking explanations from the trustee 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 our examination, no matter has come to our attention which gives us cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Charities Act 2011
- the financial statements do not accord with those accounting records
- the financial statements do not comply with the accounting requirements of the Charities Act
- the financial statements have not been prepared in accordance with the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102)
- there is further information needed for a proper understanding of the accounts to be reached.

We 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 a proper understanding of the financial statements to be reached.

Mrs A Hunter
A HUNTER & CO
61 St. Thomas Street
Weymouth
Dorset
DT4 8EQ
England

Date:

Allsorts Pre School

STATEMENT OF FINANCIAL ACTIVITIES

for the financial year ended 31 March 2025

| | Notes | Unrestricted Funds 2025 £ | Total Funds 2025 £ | Unrestricted Funds 2024 £ | Total Funds 2024 £ |
|-----------------------------------------------------|-------|------------------------------------|-----------------------------|------------------------------------|-----------------------------|
| Income | | | | | |
| Other trading activities | 3.1 | 858,727 | 858,727 | 534,933 | 534,933 |
| Investments | 3.2 | 2,567 | 2,567 | 1,557 | 1,557 |
| Other income | 3.3 | 282 | 282 | 1,690 | 1,690 |
| Total income | | 861,576 | 861,576 | 538,180 | 538,180 |
| Expenditure | | | | | |
| Charitable activities | 4.1 | 638,673 | 638,673 | 571,168 | 571,168 |
| Net income/(expenditure) | | 222,903 | 222,903 | (32,988) | (32,988) |
| Transfers between funds | | - | - | - | - |
| Net movement in funds for the financial year | | 222,903 | 222,903 | (32,988) | (32,988) |
| Reconciliation of funds: | | | | | |
| Total funds beginning of the year | 12 | 149,577 | 149,577 | 182,565 | 182,565 |
| Total funds at the end of the year | | 372,480 | 372,480 | 149,577 | 149,577 |

The Statement of Financial Activities includes all gains and losses recognised in the financial year. All income and expenditure relate to continuing activities.

Allsorts Pre School

BALANCE SHEET

as at 31 March 2025

| | | 2025 | 2024 |
|-------------------------------------------------------|-------|----------------|----------------|
| | Notes | £ | £ |
| Fixed Assets | | | |
| Tangible assets | 8 | <u>5,007</u> | <u>5,581</u> |
| Current Assets | | | |
| Cash at bank and in hand | | <u>369,629</u> | <u>146,567</u> |
| Creditors: Amounts falling due within one year | 9 | <u>(2,156)</u> | <u>(2,571)</u> |
| Net Current Assets | | <u>367,473</u> | <u>143,996</u> |
| Total Assets less Current Liabilities | | <u>372,480</u> | <u>149,577</u> |
| Funds | | | |
| General fund (unrestricted) | | <u>372,480</u> | <u>149,577</u> |
| Total funds | 12 | <u>372,480</u> | <u>149,577</u> |

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

Approved by the Board of Trustees and authorised for issue on _____ and signed on its behalf by

J Cheshire
Chairperson

Allsorts Pre School

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

1. GENERAL INFORMATION

Allsorts Pre School is a charity incorporated in England. The registered office of the charity is St Augustines School, Hardy Avenue, Weymouth, Dorset, DT4 0RH, England which is also the principal place of business of the charity. The financial statements have been presented in Pound (£) which is also the functional currency of the charity.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charity's financial statements.

Basis of preparation

The financial statements have been prepared on the going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102", applying Section 1A of that Standard.

As permitted by the Companies Act 2006, the charity has varied the standard formats in that act for the Statement of Financial Activities and the Balance Sheet. Departures from the standard formats are to comply with the requirements of the Charities SORP and are in compliance with section 4.7, 10.6 and 15.2 of that SORP.

Statement of compliance

The financial statements of the charity for the financial year ended 31 December 2017 have been prepared on the going concern basis and in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102", applying Section 1A of that Standard.

Fund accounting

The following are the categories of funds maintained:

Restricted funds

Restricted funds represent income received which can only be used for particular purposes, as specified by the donors. Such purposes are within the overall objectives of the charity.

Unrestricted funds

Unrestricted funds consist of General and Designated funds.

- General funds represent amounts which are expendable at the discretion of the board, in furtherance of the objectives of the charity.
- Designated funds comprise unrestricted funds that the board has, at its discretion, set aside for particular purposes. These designations have an administrative purpose only, and do not legally restrict the board's discretion to apply the fund.

Income

Income is recognised by inclusion in the Statement of Financial Activities only when the charity is legally entitled to the income, performance conditions attached to the item(s) of income have been met, the amounts involved can be measured with sufficient reliability and it is probable that the income will be received by the charity.

Income from charitable activities

Income from charitable activities include income earned from the supply of services under contractual arrangements and from performance related grants which have conditions that specify the provision of particular services to be provided by the charity. Income from government and other co-funders is recognised when the charity is legally entitled to the income because it is fulfilling the conditions contained in the related funding agreements. Where a grant is received in advance, its recognition is deferred and included in creditors. Where entitlement occurs before income is received, it is accrued in debtors.

Grants from governments and other co-funders typically include one of the following types of conditions:

- Performance based conditions: whereby the charity is contractually entitled to funding only to the extent that the core objectives of the grant agreement are achieved. Where the charity is meeting the core objectives of a grant agreement, it recognises the related expenditure, to the extent that it is reimbursable by the donor, as

Allsorts Pre School

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2025
income.

■ Time based conditions: whereby the charity is contractually entitled to funding on the condition that it is utilised in a particular period. In these cases the charity recognises the income to the extent it is utilised within the period specified in the agreement.

In the absence of such conditions, assuming that receipt is probable and the amount can be reliably measured, grant income is recognised once the charity is notified of entitlement.

Grants received towards capital expenditure are credited to the Statement of Financial Activities when received or receivable, whichever is earlier.

Expenditure

Expenditure is analysed between costs of charitable activities and raising funds. The costs of each activity are separately accumulated and disclosed, and analysed according to their major components. Expenditure is recognised when a legal or constructive obligation exists as a result of a past event, a transfer of economic benefits is required in settlement and the amount of the obligation can be reliably measured. Support costs are those functions that assist the work of the charity but cannot be attributed to one activity. Such costs are allocated to activities in proportion to staff time spent or other suitable measure for each activity.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible fixed assets, less their estimated residual value, over their expected useful lives as follows:

| | |
|----------------------------------|---------------------|
| Fixtures, fittings and equipment | 15% reducing method |
|----------------------------------|---------------------|

Cash at bank and in hand

Cash at bank and in hand comprises cash on deposit at banks requiring less than three months notice of withdrawal.

Taxation and deferred taxation

No current or deferred taxation arises as the charity has been granted charitable exemption. Irrecoverable valued added tax is expensed as incurred.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the charity's taxable profits and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

| | | | | |
|-------------------------------------|---------------------------|-------------------------|----------------|----------------|
| 3. INCOME | | | | |
| 3.1 OTHER TRADING ACTIVITIES | Unrestricted Funds | Restricted Funds | 2025 | 2024 |
| | £ | £ | £ | £ |
| Other trading activities | <u>858,727</u> | <u>-</u> | <u>858,727</u> | <u>534,933</u> |
| 3.2 INVESTMENTS | Unrestricted Funds | Restricted Funds | 2025 | 2024 |
| | £ | £ | £ | £ |
| Investments | <u>2,567</u> | <u>-</u> | <u>2,567</u> | <u>1,557</u> |
| 3.3 OTHER INCOME | Unrestricted Funds | Restricted Funds | 2025 | 2024 |
| | £ | £ | £ | £ |
| Other income | <u>282</u> | <u>-</u> | <u>282</u> | <u>1,690</u> |

Allsorts Pre School

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

| 4. EXPENDITURE | | | | 2025 | 2024 |
|---------------------------------------------------------|----------------------|---------------------|-----------------------|-------------------------------------------------------|--------------------|
| 4.1 CHARITABLE ACTIVITIES | Direct Costs £ | Other Costs £ | Support Costs £ | £ | £ |
| Expenditure on charitable activities | - | 638,673 | - | 638,673 | 571,168 |
| | | | | 2025 | 2024 |
| | | | | £ | £ |
| 5. NET INCOME | | | | | |
| Net Income is stated after charging/(crediting): | | | | | |
| Depreciation of tangible assets | | | | 884 | 985 |
| 6. INVESTMENT AND OTHER INCOME | | | | 2025 | 2024 |
| | | | | £ | £ |
| Bank interest | | | | 2,567 | 1,557 |
| 7. EMPLOYEES AND REMUNERATION | | | | | |
| The staff costs comprise: | | | | 2025 | 2024 |
| | | | | £ | £ |
| Wages and salaries | | | | 542,252 | 464,649 |
| Pension costs | | | | 7,868 | 6,276 |
| | | | | 550,120 | 470,925 |
| 8. TANGIBLE FIXED ASSETS | | | | | |
| | | | | Fixtures, fittings and equipment £ | Total £ |
| Cost | | | | | |
| At 1 April 2024 | | | | 16,300 | 16,300 |
| Additions | | | | 310 | 310 |
| At 31 March 2025 | | | | 16,610 | 16,610 |
| Depreciation | | | | | |
| At 1 April 2024 | | | | 10,719 | 10,719 |
| Charge for the financial year | | | | 884 | 884 |
| At 31 March 2025 | | | | 11,603 | 11,603 |
| Net book value | | | | | |
| At 31 March 2025 | | | | 5,007 | 5,007 |
| At 31 March 2024 | | | | 5,581 | 5,581 |

Allsorts Pre School

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

| 9. CREDITORS | 2025 | 2024 |
|----------------------------------------------|--------------|-------|
| Amounts falling due within one year | £ | £ |
| Trade creditors | - | 52 |
| Taxation and social security costs (Note 10) | - | 1,093 |
| Other creditors | 1,088 | (759) |
| Accruals and deferred income: | | |
| Pension accrual | - | 1,157 |
| Other accruals | 1,068 | 1,028 |
| | 2,156 | 2,571 |

| 10. TAXATION AND SOCIAL SECURITY | 2025 | 2024 |
|----------------------------------|------|-------|
| | £ | £ |
| Creditors: | | |
| PAYE / NI | - | 1,093 |

| 11. RESERVES | 2025 | 2024 |
|------------------------------------------|----------------|----------|
| | £ | £ |
| At the beginning of the year | 149,577 | 182,565 |
| Surplus/(Deficit) for the financial year | 222,903 | (32,988) |
| At the end of the year | 372,480 | 149,577 |

We are currently holding reserves to support planned renovations across all three of our settings, ensuring that our environments remain safe, high-quality, and fit for purpose for the children and families we serve. In addition, the recent expansion of Government funding has resulted in a significant increase in demand for baby room places in Weymouth. In response to this growing need, and to ensure we can continue to deliver high-quality provision, we are actively seeking suitable premises for an additional setting.

| 12. FUNDS | | Unrestricted | Total |
|------------------------------------------|--|----------------|----------------|
| 12.1 RECONCILIATION OF MOVEMENT IN FUNDS | | Funds | Funds |
| | | £ | £ |
| At 1 April 2023 | | 182,565 | 182,565 |
| Movement during the financial year | | (32,988) | (32,988) |
| At 31 March 2024 | | 149,577 | 149,577 |
| Movement during the financial year | | 222,903 | 222,903 |
| At 31 March 2025 | | 372,480 | 372,480 |

| 12.2 ANALYSIS OF MOVEMENTS ON FUNDS | Balance | Income | Expenditure | Transfers | Balance |
|-------------------------------------|----------------|----------------|----------------|-----------|----------------|
| | 1 April | | | between | 31 March |
| | 2024 | | | funds | 2025 |
| | £ | £ | £ | £ | £ |
| Unrestricted funds | | | | | |
| Unrestricted General | 149,577 | 861,576 | 638,673 | - | 372,480 |
| Total funds | 149,577 | 861,576 | 638,673 | - | 372,480 |

Allsorts Pre School
NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

12.3 ANALYSIS OF NET ASSETS BY FUND

| | Fixed assets - charity use £ | Current assets £ | Current liabilities £ | Total £ |
|----------------------------|---------------------------------------|------------------------|-----------------------------|----------------|
| Unrestricted general funds | 5,007 | 369,629 | (2,156) | 372,480 |
| | <u>5,007</u> | <u>369,629</u> | <u>(2,156)</u> | <u>372,480</u> |

13. POST-BALANCE SHEET EVENTS

There have been no significant events affecting the Charity since the financial year-end.

ALLSORTS PRE SCHOOL

SUPPLEMENTARY INFORMATION

RELATING TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 MARCH 2025

Allsorts Pre School
SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS
OPERATING STATEMENT
for the financial year ended 31 March 2025

| | Schedule | 2025 £ | 2024 £ |
|------------------------------------------|-----------------|-------------------------|-------------------------|
| Income | | 859,009 | 536,623 |
| Charitable activities and other expenses | 1 | (638,673) | (571,168) |
| | | 220,336 | (34,545) |
| Miscellaneous income | 2 | 2,567 | 1,557 |
| Net surplus/(deficit) | | 222,903 | (32,988) |

Allsorts Pre School

SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS SCHEDULE 1 : CHARITABLE ACTIVITIES AND OTHER EXPENSES

for the financial year ended 31 March 2025

| | 2025 | 2024 |
|------------------------------------------|----------------|----------------|
| | £ | £ |
| Expenses | | |
| Wages and salaries | 542,252 | 464,649 |
| Staff defined contribution pension costs | 7,868 | 6,276 |
| Staff training | 1,035 | 860 |
| Rent payable | 27,356 | 36,039 |
| Insurance | 7,976 | 15,770 |
| Cleaning | 772 | 1,230 |
| Repairs and maintenance | 9,217 | 1,454 |
| Consumables | 12,313 | 12,588 |
| Expensed equipment | 15,565 | 15,070 |
| Printing, postage and stationery | 1,633 | 2,832 |
| Advertising | 22 | - |
| Telephone | 1,799 | 3,543 |
| Travelling and entertainment | 30 | 235 |
| Accountancy and legal fees | 8,497 | 8,329 |
| Bank charges | 137 | 136 |
| General expenses | - | 3 |
| Subscriptions | 1,317 | 1,119 |
| Depreciation | 884 | 985 |
| Charitable donations | - | 50 |
| | <u>638,673</u> | <u>571,168</u> |

Allsorts Pre School

SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS

SCHEDULE 2 : MISCELLANEOUS INCOME

for the financial year ended 31 March 2025

| | 2025 | 2024 |
|-----------------------------|--------------|--------------|
| | £ | £ |
| Miscellaneous Income | | |
| Bank Interest | 2,567 | 1,557 |
| | <u>2,567</u> | <u>1,557</u> |

ALLSORTS PLAYGROUP

England & Wales - Charity number 1042520

Accounts

Allsorts Pre School
Annual Report and Unaudited Financial Statements
for the financial year ended 31 March 2024

A Hunter & Co
61 St. Thomas Street
Weymouth
Dorset
DT4 8EQ
England

Charity Number: 1042520

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Allsorts Pre School

TRUSTEES' AND OTHER INFORMATION

| | |
|--------------------------------------------|------------------------------------------------------------------------------------------------------------------------|
| Trustees | L Pearson (Resigned 20 November 2024) E Knake (Resigned 20 November 2024) S Parsons (Appointed 20 November 2024) |
| Chairperson | J Cheshire |
| Company Secretary | N Turner-Frank (Appointed 20 November 2024) |
| Charity Number in England and Wales | 1042520 |
| Principal Address | St Augustines School Hardy Avenue Weymouth Dorset DT4 0RH England |
| Independent Examiner | A Hunter & Co 61 St. Thomas Street Weymouth Dorset DT4 8EQ England |

Allsorts Pre School TRUSTEES' REPORT

for the financial year ended 31 March 2024

The trustees present their Trustees' Report and the unaudited financial statements for the financial year ended 31 March 2024.

The financial statements are prepared in accordance with the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Trustees' Report contains the information required to be provided in the Trustees' Annual Report under the Statement of Recommended Practice (SORP) guidelines. The trustees of the charity are also charity trustees for the purpose of charity law and under the charity's constitution are known as members of the board of trustees.

In this report the trustees of Allsorts Pre School present a summary of its purpose, governance, activities, achievements and finances for the financial year 31 March 2024.

The charity is a registered charity and although not obliged to comply with the Statement of Recommended Practice applicable in the UK and Republic of Ireland FRS 102, the organisation has implemented its recommendations where relevant in these financial statements.

Financial Review

The results for the financial year are set out on page 7 and additional notes are provided showing income and expenditure in greater detail.

Results and Dividends

At the end of the financial year the charity has assets of £152,148 (2023 - £188,707) and liabilities of £2,571 (2023 - £6,142). The net assets of the charity have decreased by £(32,988).

In accordance with the Constitution, the trustees retire by rotation and, being eligible, offer themselves for re-election.

Compliance with Sector-Wide Legislation and Standards

The charity engages pro-actively with legislation, standards and codes which are developed for the sector. Allsorts Pre School subscribes to and is compliant with the following:

- The Charities SORP (FRS 102)

Approved by the Board of Trustees on 16 January 2025 and signed on its behalf by:

J Cheshire
Chairperson

Allsorts Pre School

STATEMENT OF TRUSTEES' RESPONSIBILITIES

for the financial year ended 31 March 2024

The trustees are responsible for preparing the financial statements in accordance with applicable law and regulations.

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the assets, liabilities and financial position of the charity as at the financial year end date and of the surplus or deficit of the charity and otherwise comply with the Charities Act 2011.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees confirm that they have complied with the above requirements in preparing the financial statements.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Board of Trustees on 16 January 2025 and signed on its behalf by:

J Cheshire
Chairperson

Allsorts Pre School

INDEPENDENT EXAMINER'S REPORT TO THE BOARD OF TRUSTEES OF ALLSORTS PRE SCHOOL

We have examined the financial statements of the charity for the financial year ended 31 March 2024, which comprise the Statement of Financial Activities, the Balance Sheet and the related notes.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011. The charity's trustees consider that an audit is not required for this financial year under Section 145 of the Charities Act 2011 and that an independent examination is required.

It is our responsibility to:

- examine the financial statements under section 145 of the Act;
- follow the procedures laid down by the general Directions given by the Charity Commission under section 145(5) of the Charities Act 2011; and
- state whether particular matters have come to our attention.

Basis of independent examiner's report

Our examination was carried out in accordance with the 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 financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements 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 our examination, no matter has come to our attention which gives us cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Charities Act 2011
- the financial statements do not accord with those accounting records
- the financial statements do not comply with the accounting requirements of the Charities Act
- the financial statements have not been prepared in accordance with the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102)
- there is further information needed for a proper understanding of the accounts to be reached.

We 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 a proper understanding of the financial statements to be reached.

Mrs A Hunter
A HUNTER & CO
61 St. Thomas Street
Weymouth
Dorset
DT4 8EQ
England

Date: 16 January 2025

Allsorts Pre School

STATEMENT OF FINANCIAL ACTIVITIES

for the financial year ended 31 March 2024

| | Notes | Unrestricted Funds 2024 £ | Total Funds 2024 £ | Unrestricted Funds 2023 £ | Total Funds 2023 £ |
|-----------------------------------------------------|-------|------------------------------------|-----------------------------|------------------------------------|-----------------------------|
| Income | | | | | |
| Charitable activities | | | | | |
| ■ Grants from governments and other co-funders | 3.1 | - | - | 2,797 | 2,797 |
| Other trading activities | 3.2 | 534,933 | 534,933 | 672,110 | 672,110 |
| Investments | 3.3 | 7 | 7 | 198 | 198 |
| Other income | 3.4 | 1,291 | 1,291 | - | - |
| Total income | | 536,231 | 536,231 | 675,105 | 675,105 |
| Expenditure | | | | | |
| Raising funds | 4.1 | (1,690) | (1,690) | - | - |
| Charitable activities | 4.2 | 570,909 | 570,909 | 534,371 | 534,371 |
| Total Expenditure | | 569,219 | 569,219 | 534,371 | 534,371 |
| Net income/(expenditure) | | (32,988) | (32,988) | 140,734 | 140,734 |
| Transfers between funds | | - | - | - | - |
| Net movement in funds for the financial year | | (32,988) | (32,988) | 140,734 | 140,734 |
| Reconciliation of funds: | | | | | |
| Total funds beginning of the year | 12 | 182,565 | 182,565 | 41,831 | 41,831 |
| Total funds at the end of the year | | 149,577 | 149,577 | 182,565 | 182,565 |

The Statement of Financial Activities includes all gains and losses recognised in the financial year.
All income and expenditure relate to continuing activities.

Allsorts Pre School BALANCE SHEET

as at 31 March 2024

| | | 2024 | 2023 |
|-------------------------------------------------------|-------|----------------|----------------|
| | Notes | £ | £ |
| Fixed Assets | | | |
| Tangible assets | 8 | <u>5,581</u> | <u>5,261</u> |
| Current Assets | | | |
| Cash at bank and in hand | | <u>146,567</u> | <u>183,446</u> |
| Creditors: Amounts falling due within one year | 9 | <u>(2,571)</u> | <u>(6,142)</u> |
| Net Current Assets | | <u>143,996</u> | <u>177,304</u> |
| Total Assets less Current Liabilities | | <u>149,577</u> | <u>182,565</u> |
| Funds | | | |
| General fund (unrestricted) | | <u>149,577</u> | <u>182,565</u> |
| Total funds | 12 | <u>149,577</u> | <u>182,565</u> |

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

Approved by the Board of Trustees and authorised for issue on 16 January 2025 and signed on its behalf by

J Cheshire
Chairperson

Allsorts Pre School

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2024

1. GENERAL INFORMATION

Allsorts Pre School is a charity incorporated in England. The registered office of the charity is St Augustines School, Hardy Avenue, Weymouth, Dorset, DT4 0RH, England which is also the principal place of business of the charity. The financial statements have been presented in Pound (£) which is also the functional currency of the charity.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charity's financial statements.

Basis of preparation

The financial statements have been prepared on the going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102", applying Section 1A of that Standard.

As permitted by the Companies Act 2006, the charity has varied the standard formats in that act for the Statement of Financial Activities and the Balance Sheet. Departures from the standard formats are to comply with the requirements of the Charities SORP and are in compliance with section 4.7, 10.6 and 15.2 of that SORP.

Statement of compliance

The financial statements of the charity for the financial year ended 31 December 2017 have been prepared on the going concern basis and in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102", applying Section 1A of that Standard.

Fund accounting

The following are the categories of funds maintained:

Restricted funds

Restricted funds represent income received which can only be used for particular purposes, as specified by the donors. Such purposes are within the overall objectives of the charity.

Unrestricted funds

Unrestricted funds consist of General and Designated funds.

- General funds represent amounts which are expendable at the discretion of the board, in furtherance of the objectives of the charity.
- Designated funds comprise unrestricted funds that the board has, at its discretion, set aside for particular purposes. These designations have an administrative purpose only, and do not legally restrict the board's discretion to apply the fund.

Income

Income is recognised by inclusion in the Statement of Financial Activities only when the charity is legally entitled to the income, performance conditions attached to the item(s) of income have been met, the amounts involved can be measured with sufficient reliability and it is probable that the income will be received by the charity.

Income from charitable activities

Income from charitable activities include income earned from the supply of services under contractual arrangements and from performance related grants which have conditions that specify the provision of particular services to be provided by the charity. Income from government and other co-funders is recognised when the charity is legally entitled to the income because it is fulfilling the conditions contained in the related funding agreements. Where a grant is received in advance, its recognition is deferred and included in creditors. Where entitlement occurs before income is received, it is accrued in debtors.

Grants from governments and other co-funders typically include one of the following types of conditions:

- Performance based conditions: whereby the charity is contractually entitled to funding only to the extent that the core objectives of the grant agreement are achieved. Where the charity is meeting the core objectives of a grant agreement, it recognises the related expenditure, to the extent that it is reimbursable by the donor, as

Allsorts Pre School

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2024
income.

■ Time based conditions: whereby the charity is contractually entitled to funding on the condition that it is utilised in a particular period. In these cases the charity recognises the income to the extent it is utilised within the period specified in the agreement.

In the absence of such conditions, assuming that receipt is probable and the amount can be reliably measured, grant income is recognised once the charity is notified of entitlement.

Grants received towards capital expenditure are credited to the Statement of Financial Activities when received or receivable, whichever is earlier.

Expenditure

Expenditure is analysed between costs of charitable activities and raising funds. The costs of each activity are separately accumulated and disclosed, and analysed according to their major components. Expenditure is recognised when a legal or constructive obligation exists as a result of a past event, a transfer of economic benefits is required in settlement and the amount of the obligation can be reliably measured. Support costs are those functions that assist the work of the charity but cannot be attributed to one activity. Such costs are allocated to activities in proportion to staff time spent or other suitable measure for each activity.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible fixed assets, less their estimated residual value, over their expected useful lives as follows:

Fixtures, fittings and equipment - 15% reducing method

Leasing

Rentals payable under operating leases are dealt with in the profit and loss account as incurred over the period of the rental agreement.

Cash at bank and in hand

Cash at bank and in hand comprises cash on deposit at banks requiring less than three months notice of withdrawal.

Taxation and deferred taxation

No current or deferred taxation arises as the charity has been granted charitable exemption. Irrecoverable valued added tax is expensed as incurred.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the charity's taxable profits and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

| 3. | INCOME | | | | |
|-----|------------------------------------------------------|--------------------|-------------------|-------------------|-------------------|
| 3.1 | CHARITABLE ACTIVITIES | Unrestricted Funds | Restricted Funds | 2024 | 2023 |
| | | £ | £ | £ | £ |
| | Grants from governments and other co-funders: | | | | |
| | Income from charitable activities | - | - | - | 2,797 |
| | | <u> </u> | <u> </u> | <u> </u> | <u> </u> |
| 3.2 | OTHER TRADING ACTIVITIES | Unrestricted Funds | Restricted Funds | 2024 | 2023 |
| | | £ | £ | £ | £ |
| | Other trading activities | 534,933 | - | 534,933 | 672,110 |
| | | <u> </u> | <u> </u> | <u> </u> | <u> </u> |

Allsorts Pre School

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2024

| 3.3 INVESTMENTS | Unrestricted Funds £ | Restricted Funds £ | 2024 £ | 2023 £ | |
|---------------------------------------------------------|----------------------------|--------------------------|-----------------------|----------------|----------------|
| Investments | 7 | - | 7 | 198 | |
| | <u>7</u> | <u>-</u> | <u>7</u> | <u>198</u> | |
| 3.4 OTHER INCOME | Unrestricted Funds £ | Restricted Funds £ | 2024 £ | 2023 £ | |
| Other income | 1,291 | - | 1,291 | - | |
| | <u>1,291</u> | <u>-</u> | <u>1,291</u> | <u>-</u> | |
| 4. EXPENDITURE | | | | | |
| 4.1 RAISING FUNDS | Direct Costs £ | Other Costs £ | Support Costs £ | 2024 £ | 2023 £ |
| Raising funds | - | (1,690) | - | (1,690) | - |
| | <u>-</u> | <u>(1,690)</u> | <u>-</u> | <u>(1,690)</u> | <u>-</u> |
| 4.2 CHARITABLE ACTIVITIES | Direct Costs £ | Other Costs £ | Support Costs £ | 2024 £ | 2023 £ |
| Expenditure on charitable activities | - | 570,909 | - | 570,909 | 534,371 |
| | <u>-</u> | <u>570,909</u> | <u>-</u> | <u>570,909</u> | <u>534,371</u> |
| 5. NET INCOME | | | 2024 £ | 2023 £ | |
| Net Income is stated after charging/(crediting): | | | | | |
| Depreciation of tangible assets | | | 985 | 929 | |
| Operating lease rentals | | | | | |
| - Land and buildings | | | 36,039 | 22,088 | |
| | | | <u>36,039</u> | <u>22,088</u> | |
| 6. INVESTMENT AND OTHER INCOME | | | 2024 £ | 2023 £ | |
| Bank interest | | | 1,557 | 198 | |
| | | | <u>1,557</u> | <u>198</u> | |
| 7. EMPLOYEES AND REMUNERATION | | | | | |
| The staff costs comprise: | | | 2024 £ | 2023 £ | |
| Wages and salaries | | | 464,649 | 447,423 | |
| Pension costs | | | 6,276 | 6,074 | |
| | | | <u>470,925</u> | <u>453,497</u> | |

Allsorts Pre School

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2024

8. TANGIBLE FIXED ASSETS

| | Fixtures, fittings and equipment £ | Total £ |
|----------------------------------------------|---------------------------------------------|--------------|
| Cost | | |
| At 1 April 2023 | 14,995 | 14,995 |
| Additions | 1,305 | 1,305 |
| | <hr/> | <hr/> |
| At 31 March 2024 | 16,300 | 16,300 |
| | <hr/> | <hr/> |
| Depreciation | | |
| At 1 April 2023 | 9,734 | 9,734 |
| Charge for the financial year | 985 | 985 |
| | <hr/> | <hr/> |
| At 31 March 2024 | 10,719 | 10,719 |
| | <hr/> | <hr/> |
| Net book value | | |
| At 31 March 2024 | 5,581 | 5,581 |
| | <hr/> <hr/> | <hr/> <hr/> |
| At 31 March 2023 | 5,261 | 5,261 |
| | <hr/> <hr/> | <hr/> <hr/> |
| 9. CREDITORS | 2024 | 2023 |
| Amounts falling due within one year | £ | £ |
| Trade creditors | 52 | 2,512 |
| Taxation and social security costs (Note 10) | 1,093 | 2,622 |
| Other creditors | (759) | - |
| Accruals and deferred income: | | |
| Pension accrual | 1,157 | - |
| Other accruals | 1,028 | 1,008 |
| | <hr/> | <hr/> |
| | 2,571 | 6,142 |
| | <hr/> <hr/> | <hr/> <hr/> |
| 10. TAXATION AND SOCIAL SECURITY | 2024 | 2023 |
| | £ | £ |
| Creditors: | | |
| PAYE / NI | 1,093 | 2,622 |
| | <hr/> <hr/> | <hr/> <hr/> |
| 11. RESERVES | 2024 | 2023 |
| | £ | £ |
| At the beginning of the year | 182,565 | 41,831 |
| (Deficit)/Surplus for the financial year | (32,988) | 140,734 |
| | <hr/> | <hr/> |
| At the end of the year | 149,577 | 182,565 |
| | <hr/> <hr/> | <hr/> <hr/> |

Allsorts Pre School

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2024

12. FUNDS

12.1 RECONCILIATION OF MOVEMENT IN FUNDS

| | Unrestricted Funds £ | Total Funds £ |
|------------------------------------|----------------------------|---------------------|
| At 1 April 2022 | 41,831 | 41,831 |
| Movement during the financial year | 140,734 | 140,734 |
| At 31 March 2023 | 182,565 | 182,565 |
| Movement during the financial year | (32,988) | (32,988) |
| At 31 March 2024 | 149,577 | 149,577 |

12.2 ANALYSIS OF MOVEMENTS ON FUNDS

| | Balance 1 April 2023 £ | Income £ | Expenditure £ | Transfers between funds £ | Balance 31 March 2024 £ |
|---------------------------|---------------------------------|----------------|------------------|------------------------------------|----------------------------------|
| Unrestricted funds | | | | | |
| Unrestricted General | 182,565 | 538,180 | 571,168 | - | 149,577 |
| Total funds | 182,565 | 538,180 | 571,168 | - | 149,577 |

12.3 ANALYSIS OF NET ASSETS BY FUND

| | Fixed assets - charity use £ | Current assets £ | Current liabilities £ | Total £ |
|----------------------------|---------------------------------------|------------------------|-----------------------------|----------------|
| Unrestricted general funds | 5,581 | 146,567 | (2,571) | 149,577 |
| | 5,581 | 146,567 | (2,571) | 149,577 |

13. POST-BALANCE SHEET EVENTS

There have been no significant events affecting the Charity since the financial year-end.

ALLSORTS PRE SCHOOL

SUPPLEMENTARY INFORMATION

RELATING TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 MARCH 2024

Allsorts Pre School
SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS
OPERATING STATEMENT
for the financial year ended 31 March 2024

| | Schedule | 2024 £ | 2023 £ |
|------------------------------------------|-----------------|-------------------------|-------------------------|
| Income | | 536,623 | 674,907 |
| Charitable activities and other expenses | 1 | (571,168) | (534,371) |
| | | (34,545) | 140,536 |
| Miscellaneous income | 2 | 1,557 | 198 |
| Net (deficit)/surplus | | (32,988) | 140,734 |

Allsorts Pre School

SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS SCHEDULE 1 : CHARITABLE ACTIVITIES AND OTHER EXPENSES

for the financial year ended 31 March 2024

| | 2024 | 2023 |
|----------------------------------------------|----------------|----------------|
| | £ | £ |
| Expenses | | |
| Wages and salaries | 464,649 | 447,423 |
| Staff defined contribution pension costs | 6,276 | 6,074 |
| Staff training | 860 | 683 |
| Operating lease rentals - land and buildings | 36,039 | 22,088 |
| Insurance | 15,770 | 6,872 |
| Cleaning | 1,230 | 3,777 |
| Repairs and maintenance | 1,454 | 3,333 |
| Consumables | 12,588 | 11,619 |
| Expensed equipment | 15,070 | 13,988 |
| Printing, postage and stationery | 2,832 | 2,953 |
| Advertising | - | 45 |
| Telephone | 3,543 | 5,377 |
| Travelling and entertainment | 235 | 450 |
| Accountancy and legal fees | 8,329 | 7,603 |
| Bank charges | 136 | 156 |
| General expenses | 3 | 26 |
| Subscriptions | 1,119 | 975 |
| Depreciation | 985 | 929 |
| Charitable donations | 50 | - |
| | <u>571,168</u> | <u>534,371</u> |

Allsorts Pre School

SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS

SCHEDULE 2 : MISCELLANEOUS INCOME

for the financial year ended 31 March 2024

| | 2024 | 2023 |
|-----------------------------|--------------|------------|
| | £ | £ |
| Miscellaneous Income | | |
| Bank Interest | 1,557 | 198 |
| | <u>1,557</u> | <u>198</u> |

Signed By

LUCY SMALE

| | |
|--------------------|-----------------------------------------------------------------------------------------------------------------------|
| Date Signed | 2025-01-27 11:58:35 |
| Email | lucy@allsortschildcare.co.uk |
| Printed Name | Lucy Smale |
| IP Address | 80.209.158.94 |
| Browser User Agent | Mozilla/5.0 (Windows NT 10.0; Win64; x64) AppleWebKit/537.36 (KHTML, like Gecko) Chrome/132.0.0.0 Safari/537.36 |
| Name of signatory | Lucy Smale |

ALLSORTS PLAYGROUP

England & Wales - Charity number 1042520

Accounts

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2023
for
Allsorts Pre School

A Hunter & Co Ltd
Chartered Certified Accountants
61 St Thomas Street
Weymouth
Dorset
DT4 8EQ

Contents of the Financial Statements
for the Year Ended 31 March 2023

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| Report of the Trustees | 1 |
| Independent Examiner's Report | 2 |
| Statement of Financial Activities | 3 |
| Balance Sheet | 4 |
| Cash Flow Statement | 5 |
| Notes to the Cash Flow Statement | 6 |
| Notes to the Financial Statements | 8 to 14 |
| Detailed Statement of Financial Activities | 15 to 16 |

Report of the Trustees
for the Year Ended 31 March 2023

The trustees present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1042520

Principal address

St Augustines School
Hardy Avenue
Weymouth
Dorset
DT4 0RH

Trustees

Ms N Kimber (resigned 21.11.22)
Mrs R Endean (resigned 21.11.22)
Mrs L Pearce
Ms J Cheshire Chair Person (appointed 21.11.22)
Ms L Pearson Secretary
Ms E Knake Treasurer (appointed 21.11.22)

Independent Examiner

Alison Hunter
A Hunter & Co Ltd
Chartered Certified Accountants
61 St Thomas Street
Weymouth
Dorset
DT4 8EQ

Approved by order of the board of trustees on 4 January 2024 and signed on its behalf by:

Mrs L Pearce - Trustee

Independent Examiner's Report to the Trustees of
Allsorts Pre School

Independent examiner's report to the trustees of Allsorts Pre School

I report to the charity trustees on my examination of the accounts of Allsorts Pre School (the Trust) for the year ended 31 March 2023.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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 a proper understanding of the accounts to be reached.

Alison Hunter

A Hunter & Co Ltd
Chartered Certified Accountants
61 St Thomas Street
Weymouth
Dorset
DT4 8EQ

4 January 2024

Allsorts Pre School

Statement of Financial Activities
for the Year Ended 31 March 2023

| | Notes | 31.3.23 Unrestricted fund £ | 31.3.22 Total funds £ |
|------------------------------------|-------|--------------------------------------|--------------------------------|
| INCOME AND ENDOWMENTS FROM | | | |
| Donations and legacies | 2 | 196,446 | 141,545 |
| Charitable activities | 5 | | |
| Allsorts | | 475,663 | 337,123 |
| Other trading activities | 3 | 2,797 | 3,042 |
| Investment income | 4 | 198 | 8 |
| Total | | <u>675,104</u> | <u>481,718</u> |
| | | | |
| EXPENDITURE ON | | | |
| Raising funds | 6 | 454,180 | 483,313 |
| Charitable activities | 7 | | |
| Allsorts | | <u>80,193</u> | <u>76,735</u> |
| Total | | <u>534,373</u> | <u>560,048</u> |
| | | | |
| NET INCOME/(EXPENDITURE) | | 140,731 | (78,330) |
| | | | |
| RECONCILIATION OF FUNDS | | | |
| Total funds brought forward | | 41,834 | 120,164 |
| | | | |
| TOTAL FUNDS CARRIED FORWARD | | <u><u>182,565</u></u> | <u><u>41,834</u></u> |

Allsorts Pre School

Balance Sheet
31 March 2023

| | Notes | 31.3.23 Unrestricted fund £ | 31.3.22 Total funds £ |
|--------------------------------------------------|-------|--------------------------------------|--------------------------------|
| FIXED ASSETS | | | |
| Tangible assets | 12 | 5,262 | 5,619 |
| CURRENT ASSETS | | | |
| Debtors | 13 | - | 480 |
| Cash at bank and in hand | | 183,446 | 41,189 |
| | | <u>183,446</u> | <u>41,669</u> |
| CREDITORS | | | |
| Amounts falling due within one year | 14 | (6,143) | (5,454) |
| | | <u>177,303</u> | <u>36,215</u> |
| NET CURRENT ASSETS | | | |
| | | <u>182,565</u> | <u>41,834</u> |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | | |
| | | <u>182,565</u> | <u>41,834</u> |
| NET ASSETS | | | |
| | | <u>182,565</u> | <u>41,834</u> |
| FUNDS | 15 | | |
| Unrestricted funds | | <u>182,565</u> | <u>41,834</u> |
| TOTAL FUNDS | | <u>182,565</u> | <u>41,834</u> |

The financial statements were approved by the Board of Trustees and authorised for issue on 4 January 2024 and were signed on its behalf by:

L Pearce - Trustee

Allsorts Pre School

Cash Flow Statement
for the Year Ended 31 March 2023

| | Notes | 31.3.23 £ | 31.3.22 £ |
|---------------------------------------------------------------------------|-------|--------------|--------------|
| Cash flows from operating activities | | | |
| Cash generated from operations | 1 | 142,630 | (80,488) |
| Net cash provided by/(used in) operating activities | | 142,630 | (80,488) |
| Cash flows from investing activities | | | |
| Purchase of tangible fixed assets | | (571) | (1,330) |
| Interest received | | 198 | 8 |
| Net cash used in investing activities | | (373) | (1,322) |
| Change in cash and cash equivalents in the reporting period | | 142,257 | (81,810) |
| Cash and cash equivalents at the beginning of the reporting period | | 41,189 | 122,969 |
| Cash and cash equivalents at the end of the reporting period | | 183,446 | 41,189 |

The notes form part of these financial statements

Notes to the Cash Flow Statement
for the Year Ended 31 March 2023

1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

| | 31.3.23 | 31.3.22 |
|---------------------------------------------------------------------------------------------------------|----------------|-----------------|
| | £ | £ |
| Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities) | 140,731 | (78,330) |
| Adjustments for: | | |
| Depreciation charges | 929 | 992 |
| Interest received | (198) | (8) |
| Decrease in debtors | 480 | - |
| Increase/(decrease) in creditors | 688 | (3,142) |
| Net cash provided by/(used in) operations | <u>142,630</u> | <u>(80,488)</u> |

2. ANALYSIS OF CHANGES IN NET FUNDS

| | At 1.4.22 | Cash flow | At 31.3.23 |
|--------------------------|---------------|----------------|----------------|
| | £ | £ | £ |
| Net cash | | | |
| Cash at bank and in hand | 41,189 | 142,257 | 183,446 |
| | <u>41,189</u> | <u>142,257</u> | <u>183,446</u> |
| Total | <u>41,189</u> | <u>142,257</u> | <u>183,446</u> |

Allsorts Pre School

Error Messages from the Cash Flow Statement
for the Year Ended 31 March 2023

** LAST YEAR - MOVEMENT IN CASH AND CASH EQUIVALENTS
AS CALCULATED IN CASH FLOW STATEMENT
DOES NOT AGREE TO MOVEMENT PER BALANCE SHEET

COMPARE MOVEMENT ON CASH FLOW STATEMENT (81,810)

TO MOVEMENT PER BALANCE SHEET
CASH AND CASH EQUIVALENTS (81,780)

Notes to the Financial Statements
for the Year Ended 31 March 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings - 15% on reducing balance

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

1. ACCOUNTING POLICIES - continued

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. DONATIONS AND LEGACIES

| | 31.3.23 | 31.3.22 |
|------------|-------------------|-------------------|
| | £ | £ |
| Fee Income | 196,446 | 141,545 |
| | <u> </u> | <u> </u> |

3. OTHER TRADING ACTIVITIES

| | 31.3.23 | 31.3.22 |
|--------------------|-------------------|-------------------|
| | £ | £ |
| Fundraising events | 2,437 | 2,829 |
| Shop income | 12 | 68 |
| Other Income | 348 | 145 |
| | <u> </u> | <u> </u> |
| | <u>2,797</u> | <u>3,042</u> |

4. INVESTMENT INCOME

| | 31.3.23 | 31.3.22 |
|--------------------------|-------------------|-------------------|
| | £ | £ |
| Deposit account interest | 198 | 8 |
| | <u> </u> | <u> </u> |

5. INCOME FROM CHARITABLE ACTIVITIES

| | Activity | 31.3.23 | 31.3.22 |
|-----------------|----------|-------------------|-------------------|
| | | £ | £ |
| Grants | Allsorts | 449,733 | 282,602 |
| SEN Funding | Allsorts | 25,930 | 50,995 |
| Furlough Grants | Allsorts | - | 3,526 |
| | | <u> </u> | <u> </u> |
| | | <u>475,663</u> | <u>337,123</u> |

Grants received, included in the above, are as follows:

| | 31.3.23 | 31.3.22 |
|--|-------------------|-------------------|
| | £ | £ |
| | <u> </u> | <u> </u> |

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

6. RAISING FUNDS

Other trading activities

| | | |
|----------------|----------------|----------------|
| | 31.3.23 | 31.3.22 |
| | £ | £ |
| Staff costs | 453,497 | 482,166 |
| Staff Training | 683 | 1,147 |
| | <u>454,180</u> | <u>483,313</u> |

7. CHARITABLE ACTIVITIES COSTS

| | |
|----------|----------------------------|
| | Support costs (see note 8) |
| | £ |
| Allsorts | <u>80,193</u> |

8. SUPPORT COSTS

| | | | | |
|----------|---------------|------------|------------------|---------------|
| | Management | Finance | Governance costs | Totals |
| | £ | £ | £ | £ |
| Allsorts | <u>72,432</u> | <u>158</u> | <u>7,603</u> | <u>80,193</u> |

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

10. STAFF COSTS

| | | |
|---------------------|----------------|----------------|
| | 31.3.23 | 31.3.22 |
| | £ | £ |
| Wages and salaries | 447,423 | 476,225 |
| Other pension costs | 6,074 | 5,941 |
| | <u>453,497</u> | <u>482,166</u> |

The average monthly number of employees during the year was as follows:

| | | |
|-------|-----------|-----------|
| | 31.3.23 | 31.3.22 |
| Admin | <u>47</u> | <u>40</u> |

No employees received emoluments in excess of £60,000.

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

| | Unrestricted fund £ |
|------------------------------------|---------------------------|
| INCOME AND ENDOWMENTS FROM | |
| Donations and legacies | 141,545 |
| Charitable activities | |
| Allsorts | 337,123 |
| Other trading activities | 3,042 |
| Investment income | 8 |
| Total | <u>481,718</u> |
| EXPENDITURE ON | |
| Raising funds | 483,313 |
| Charitable activities | |
| Allsorts | <u>76,735</u> |
| Total | <u>560,048</u> |
| NET INCOME/(EXPENDITURE) | (78,330) |
| RECONCILIATION OF FUNDS | |
| Total funds brought forward | 120,164 |
| TOTAL FUNDS CARRIED FORWARD | <u><u>41,834</u></u> |

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

12. TANGIBLE FIXED ASSETS

| | Fixtures and fittings £ |
|-----------------------|----------------------------------|
| COST | |
| At 1 April 2022 | 14,424 |
| Additions | 571 |
| | <hr/> |
| At 31 March 2023 | 14,995 |
| | <hr/> |
| DEPRECIATION | |
| At 1 April 2022 | 8,805 |
| Charge for year | 928 |
| | <hr/> |
| At 31 March 2023 | 9,733 |
| | <hr/> |
| NET BOOK VALUE | |
| At 31 March 2023 | 5,262 |
| | <hr/> <hr/> |
| At 31 March 2022 | 5,619 |
| | <hr/> <hr/> |

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 31.3.23 £ | 31.3.22 £ |
|---------------|--------------|--------------|
| Trade debtors | - | 480 |
| | <hr/> <hr/> | <hr/> <hr/> |

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 31.3.23 £ | 31.3.22 £ |
|------------------------------|--------------|--------------|
| Trade creditors | 2,513 | 2,315 |
| Taxation and social security | 2,622 | 2,161 |
| Other creditors | 1,008 | 978 |
| | <hr/> | <hr/> |
| | 6,143 | 5,454 |
| | <hr/> <hr/> | <hr/> <hr/> |

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

15. MOVEMENT IN FUNDS

| | At 1.4.22 £ | Net movement in funds £ | At 31.3.23 £ |
|---------------------------|----------------|----------------------------------|--------------------|
| Unrestricted funds | | | |
| General fund | 41,834 | 140,731 | 182,565 |
| TOTAL FUNDS | <u>41,834</u> | <u>140,731</u> | <u>182,565</u> |

Net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 675,104 | (534,373) | 140,731 |
| TOTAL FUNDS | <u>675,104</u> | <u>(534,373)</u> | <u>140,731</u> |

Comparatives for movement in funds

| | At 1.4.21 £ | Net movement in funds £ | At 31.3.22 £ |
|---------------------------|----------------|----------------------------------|--------------------|
| Unrestricted funds | | | |
| General fund | 120,164 | (78,330) | 41,834 |
| TOTAL FUNDS | <u>120,164</u> | <u>(78,330)</u> | <u>41,834</u> |

Comparative net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 481,718 | (560,048) | (78,330) |
| TOTAL FUNDS | <u>481,718</u> | <u>(560,048)</u> | <u>(78,330)</u> |

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

15. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

| | At 1.4.21 £ | Net movement in funds £ | At 31.3.23 £ |
|---------------------------|----------------|----------------------------------|--------------------|
| Unrestricted funds | | | |
| General fund | 120,164 | 62,401 | 182,565 |
| | <hr/> | <hr/> | <hr/> |
| TOTAL FUNDS | <u>120,164</u> | <u>62,401</u> | <u>182,565</u> |

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 1,156,822 | (1,094,421) | 62,401 |
| | <hr/> | <hr/> | <hr/> |
| TOTAL FUNDS | <u>1,156,822</u> | <u>(1,094,421)</u> | <u>62,401</u> |

16. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2023.

Detailed Statement of Financial Activities
for the Year Ended 31 March 2023

| | 31.3.23 £ | 31.3.22 £ |
|---------------------------------|--------------|--------------|
| INCOME AND ENDOWMENTS | | |
| Donations and legacies | | |
| Fee Income | 196,446 | 141,545 |
| Other trading activities | | |
| Fundraising events | 2,437 | 2,829 |
| Shop income | 12 | 68 |
| Other Income | 348 | 145 |
| | <hr/> | <hr/> |
| | 2,797 | 3,042 |
| Investment income | | |
| Deposit account interest | 198 | 8 |
| Charitable activities | | |
| Grants | 449,733 | 282,602 |
| SEN Funding | 25,930 | 50,995 |
| Furlough Grants | - | 3,526 |
| | <hr/> | <hr/> |
| | 475,663 | 337,123 |
| Total incoming resources | <hr/> | <hr/> |
| | 675,104 | 481,718 |
| EXPENDITURE | | |
| Other trading activities | | |
| Wages | 447,423 | 476,225 |
| Pensions | 6,074 | 5,941 |
| Staff Training | 683 | 1,147 |
| | <hr/> | <hr/> |
| | 454,180 | 483,313 |
| Support costs | | |
| Management | | |
| Other operating leases | 22,088 | 26,504 |
| Insurance | 6,872 | 6,786 |
| Telephone | 5,377 | 5,382 |
| Postage and stationery | 2,953 | 2,194 |
| Advertising | 45 | - |
| Sundries | 26 | 207 |
| Cleaning | 3,777 | 3,743 |
| Repairs | 3,333 | 131 |
| Carried forward | 44,471 | 44,947 |

Allsorts Pre School

Detailed Statement of Financial Activities
for the Year Ended 31 March 2023

| | 31.3.23 £ | 31.3.22 £ |
|---------------------------------|--------------|--------------|
| Management | | |
| Brought forward | 44,471 | 44,947 |
| Consumables | 11,619 | 9,951 |
| Expensed Equipment | 13,988 | 12,135 |
| Subscriptions | 975 | 1,579 |
| Travel | 450 | 248 |
| Fixtures and fittings | 929 | 992 |
| | <hr/> | <hr/> |
| | 72,432 | 69,852 |
| Finance | | |
| Bank charges | 158 | 147 |
| Governance costs | | |
| Accountancy and legal fees | 7,603 | 6,736 |
| | <hr/> | <hr/> |
| Total resources expended | 534,373 | 560,048 |
| | <hr/> | <hr/> |
| Net income/(expenditure) | 140,731 | (78,330) |
| | <hr/> <hr/> | <hr/> <hr/> |

This page does not form part of the statutory financial statements

Trustee Report

Allsorts Preschools and Out of School Clubs (Allsorts Playgroup) 1042520

29th January 2023

Trustees

Mrs J Cheshire

Mrs L Pearson

Mrs E Knake

Allsorts Preschools and Out of School Clubs (Allsorts Playgroup) is overseen by the above trustees. A senior management team, including 4 site managers, childcare director and operations director, manages the 3 sites (4 settings) of Allsorts. Each site has a manager and a team of staff and each setting has a deputy room lead. Allsorts also employs an office manager and admin assistant to assist the childcare director, operations directors and setting managers when necessary.

Trustees are recruited by invitation to all parents of children attending Allsorts. A brief description of the roles and responsibilities of the named trustee position are sent out and parents are invited to nominate either themselves or another parents before the AGM. Votes are then made at the AGM to vote on new trustees. We are also able to co-opt members of the community if they meet our skills matrix requirements and they are voted on.

All trustees are then registered with Ofsted and DBS checked for suitability.

MISSION STATEMENT

Allsorts Childcare focuses on the individuality and uniqueness of each child. We provide an environment that allows each child to develop at his/her own pace, with an excellent foundation on which children can build their future education.

We have a caring, secure, and stimulating environment where the children feel valued and happy. We are an inclusive nursery school where each child is given an equal opportunity to discover and develop through high-quality play-based learning.

Activities and resources are provided, that encourage self-confidence, spontaneity, and self-discipline, as well as assist in the development of the child's social and emotional health.

VALUES

At our childcare facility, we take immense pride in upholding the core values that define Allsorts Preschools and Out of School clubs. Our commitment revolves around fostering fairness, equality, and diversity, ensuring inclusive opportunities for every child, their families, and our dedicated staff. Maintaining an unwavering moral, ethical, and responsible stance is imperative for serving as exemplary role models to children, their families, employees, local schools, the Committee, the County Council, Ofsted, training providers, and the broader community.

Our aim is to deliver premium, flexible care and support while striving to keep the financial burden on families reasonable. Balancing these objectives requires careful consideration, as we endeavour to operate a financially sustainable business and uphold our commitment as a fair.

Achievements and Performance and financial review

Following the Ofsted inspections in 2022, all four of our Allsorts settings have maintained their 'Good' rating.

Despite the ongoing challenge of managing four settings, we have successfully retained a staff of 39 individuals. In a strategic decision, we consolidated our financial operations by integrating the finance office staff into one of our settings, proving to be a cost-effective move.

Our overall income has seen an improvement compared to the previous year, although there was a significant 50% reduction in Government SEN funding due to alterations in funding criteria and our cohort. On a positive note, payable fees increased by over 30% during the year.

We are pleased to report that our fundraising efforts and activities have continued, contributing to a slight uptick compared to the previous year, demonstrating our family's generosity amid the current cost of living crisis.

Efforts to standardise our recruitment processes, paperwork, forms, policies, and newsletters persist.

Our revamped website is functioning effectively, and we maintain an active presence on social media platforms.

Our operational costs, including wages, food, utilities, resources, and essential PPE, have risen, with wages experiencing the most significant increase.

Although early years Government funding, including support for 2 to 4-year-olds and SEN funding, did increase, it failed to keep pace with inflation.

In response, our directors and managers are actively exploring innovative ways to reduce costs without compromising the quality of childcare.

The trustees remain dedicated to overseeing and supporting the senior management team as we navigate these financial challenges.

Allsorts Preschools and Out of School Clubs

Main Office- C/o St Augustine's School

Hardy Avenue

Weymouth

DT4 0RH

ALLSORTS PLAYGROUP

England & Wales - Charity number 1042520

Accounts

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2022
for
Allsorts Pre School

A Hunter & Co Ltd
Chartered Certified Accountants
61 St Thomas Street
Weymouth
Dorset
DT4 8EQ

Contents of the Financial Statements
for the Year Ended 31 March 2022

| | Page |
|--------------------------------------------|----------|
| Report of the Trustees | 1 |
| Independent Examiner's Report | 2 |
| Statement of Financial Activities | 3 |
| Balance Sheet | 4 |
| Notes to the Financial Statements | 5 to 10 |
| Detailed Statement of Financial Activities | 11 to 12 |

The trustees present their report with the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1042520

Principal address

St Augustines School
Hardy Avenue
Weymouth
Dorset
DT4 0RH

Trustees

Ms N Kimber
Mrs R Endean
Mrs L Pearce

Independent Examiner

Alison Hunter
ACCA
A Hunter & Co Ltd
Chartered Certified Accountants
61 St Thomas Street
Weymouth
Dorset
DT4 8EQ

Approved by order of the board of trustees on 30 January 2023 and signed on its behalf by:

Mrs L Pearce - Trustee

Independent examiner's report to the trustees of Allsorts Pre School

I report to the charity trustees on my examination of the accounts of Allsorts Pre School (the Trust) for the year ended 31 March 2022.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of ACCA which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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 a proper understanding of the accounts to be reached.

Alison Hunter
ACCA
A Hunter & Co Ltd
Chartered Certified Accountants
61 St Thomas Street
Weymouth
Dorset
DT4 8EQ

30 January 2023

Statement of Financial Activities
for the Year Ended 31 March 2022

| | Notes | 31.3.22 Unrestricted fund £ | 31.3.21 Total funds £ |
|------------------------------------|-------|--------------------------------------|--------------------------------|
| INCOME AND ENDOWMENTS FROM | | | |
| Donations and legacies | | 141,545 | 102,489 |
| Charitable activities | | | |
| Allsorts | | 337,123 | 480,257 |
| Other trading activities | 2 | 3,042 | 122 |
| Investment income | 3 | 8 | 18 |
| Total | | <u>481,718</u> | <u>582,886</u> |
| EXPENDITURE ON | | | |
| Raising funds | | 483,313 | 468,886 |
| Charitable activities | | | |
| Allsorts | | <u>76,735</u> | <u>75,547</u> |
| Total | | <u>560,048</u> | <u>544,433</u> |
| NET INCOME/(EXPENDITURE) | | (78,330) | 38,453 |
| RECONCILIATION OF FUNDS | | | |
| Total funds brought forward | | 120,164 | 81,711 |
| TOTAL FUNDS CARRIED FORWARD | | <u><u>41,834</u></u> | <u><u>120,164</u></u> |

| | Notes | 31.3.22 Unrestricted fund £ | 31.3.21 Total funds £ |
|----------------------------------------------|-------|--------------------------------------|--------------------------------|
| FIXED ASSETS | | | |
| Tangible assets | 7 | 5,619 | 5,281 |
| CURRENT ASSETS | | | |
| Debtors | 8 | 480 | 480 |
| Cash at bank and in hand | | 41,189 | 122,969 |
| | | <hr/> | <hr/> |
| | | 41,669 | 123,449 |
| CREDITORS | | | |
| Amounts falling due within one year | 9 | (5,454) | (8,566) |
| NET CURRENT ASSETS | | <hr/> | <hr/> |
| | | 36,215 | 114,883 |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | <hr/> | <hr/> |
| | | 41,834 | 120,164 |
| NET ASSETS | | <hr/> | <hr/> |
| | | 41,834 | 120,164 |
| FUNDS | 10 | <hr/> | <hr/> |
| Unrestricted funds | | 41,834 | 120,164 |
| TOTAL FUNDS | | <hr/> | <hr/> |
| | | 41,834 | 120,164 |

The financial statements were approved by the Board of Trustees and authorised for issue on 30 January 2023 and were signed on its behalf by:

L Pearce - Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings - 15% on reducing balance

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

1. **ACCOUNTING POLICIES - continued**

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. **OTHER TRADING ACTIVITIES**

| | 31.3.22 | 31.3.21 |
|--------------------|--------------|------------|
| | £ | £ |
| Fundraising events | 2,829 | 24 |
| Shop income | 68 | 18 |
| Other Income | 145 | 80 |
| | <u>3,042</u> | <u>122</u> |

3. **INVESTMENT INCOME**

| | 31.3.22 | 31.3.21 |
|--------------------------|----------|-----------|
| | £ | £ |
| Deposit account interest | 8 | 18 |
| | <u>8</u> | <u>18</u> |

4. **TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

5. **STAFF COSTS**

The average monthly number of employees during the year was as follows:

| | 31.3.22 | 31.3.21 |
|-------|-----------|-----------|
| Admin | 40 | 35 |
| | <u>40</u> | <u>35</u> |

No employees received emoluments in excess of £60,000.

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

| | Unrestricted fund £ |
|------------------------------------|---------------------------|
| INCOME AND ENDOWMENTS FROM | |
| Donations and legacies | 102,489 |
| Charitable activities | |
| Allsorts | 480,257 |
| Other trading activities | 122 |
| Investment income | 18 |
| Total | <u>582,886</u> |
| EXPENDITURE ON | |
| Raising funds | 468,886 |
| Charitable activities | |
| Allsorts | <u>75,547</u> |
| Total | <u>544,433</u> |
| NET INCOME | 38,453 |
| RECONCILIATION OF FUNDS | |
| Total funds brought forward | 81,711 |
| TOTAL FUNDS CARRIED FORWARD | <u><u>120,164</u></u> |

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022**7. TANGIBLE FIXED ASSETS**

| | Fixtures and fittings £ |
|-----------------------|----------------------------------|
| COST | |
| At 1 April 2021 | 13,094 |
| Additions | 1,330 |
| | <hr/> |
| At 31 March 2022 | 14,424 |
| | <hr/> |
| DEPRECIATION | |
| At 1 April 2021 | 7,813 |
| Charge for year | 992 |
| | <hr/> |
| At 31 March 2022 | 8,805 |
| | <hr/> |
| NET BOOK VALUE | |
| At 31 March 2022 | 5,619 |
| | <hr/> <hr/> |
| At 31 March 2021 | 5,281 |
| | <hr/> <hr/> |

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 31.3.22 £ | 31.3.21 £ |
|---------------|--------------|--------------|
| Trade debtors | 480 | 480 |
| | <hr/> | <hr/> |

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 31.3.22 £ | 31.3.21 £ |
|------------------------------|--------------|--------------|
| Trade creditors | 2,316 | 2,126 |
| Taxation and social security | 2,160 | 5,492 |
| Other creditors | 978 | 948 |
| | <hr/> | <hr/> |
| | 5,454 | 8,566 |
| | <hr/> <hr/> | <hr/> <hr/> |

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022**10. MOVEMENT IN FUNDS**

| | At 1.4.21 £ | Net movement in funds £ | At 31.3.22 £ |
|---------------------------|----------------|----------------------------------|--------------------|
| Unrestricted funds | | | |
| General fund | 120,164 | (78,330) | 41,834 |
| | <hr/> | <hr/> | <hr/> |
| TOTAL FUNDS | <u>120,164</u> | <u>(78,330)</u> | <u>41,834</u> |

Net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 481,718 | (560,048) | (78,330) |
| | <hr/> | <hr/> | <hr/> |
| TOTAL FUNDS | <u>481,718</u> | <u>(560,048)</u> | <u>(78,330)</u> |

Comparatives for movement in funds

| | At 1.4.20 £ | Net movement in funds £ | At 31.3.21 £ |
|---------------------------|----------------|----------------------------------|--------------------|
| Unrestricted funds | | | |
| General fund | 81,711 | 38,453 | 120,164 |
| | <hr/> | <hr/> | <hr/> |
| TOTAL FUNDS | <u>81,711</u> | <u>38,453</u> | <u>120,164</u> |

Comparative net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 582,886 | (544,433) | 38,453 |
| | <hr/> | <hr/> | <hr/> |
| TOTAL FUNDS | <u>582,886</u> | <u>(544,433)</u> | <u>38,453</u> |

10. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

| | At 1.4.20 £ | Net movement in funds £ | At 31.3.22 £ |
|---------------------------|----------------|----------------------------------|--------------------|
| Unrestricted funds | | | |
| General fund | 81,711 | (39,877) | 41,834 |
| | <hr/> | <hr/> | <hr/> |
| TOTAL FUNDS | <u>81,711</u> | <u>(39,877)</u> | <u>41,834</u> |

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 1,064,604 | (1,104,481) | (39,877) |
| | <hr/> | <hr/> | <hr/> |
| TOTAL FUNDS | <u>1,064,604</u> | <u>(1,104,481)</u> | <u>(39,877)</u> |

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2022.

Detailed Statement of Financial Activities
for the Year Ended 31 March 2022

| | 31.3.22 £ | 31.3.21 £ |
|---------------------------------|--------------|--------------|
| INCOME AND ENDOWMENTS | | |
| Donations and legacies | | |
| Donations | - | 250 |
| Fee Income | 141,545 | 102,239 |
| | <hr/> | <hr/> |
| | 141,545 | 102,489 |
| Other trading activities | | |
| Fundraising events | 2,829 | 24 |
| Shop income | 68 | 18 |
| Other Income | 145 | 80 |
| | <hr/> | <hr/> |
| | 3,042 | 122 |
| Investment income | | |
| Deposit account interest | 8 | 18 |
| Charitable activities | | |
| Grants | 282,602 | 366,007 |
| SEN Funding | 50,995 | 27,600 |
| Furlough Grants | 3,526 | 86,650 |
| | <hr/> | <hr/> |
| | 337,123 | 480,257 |
| | <hr/> | <hr/> |
| Total incoming resources | 481,718 | 582,886 |
| EXPENDITURE | | |
| Other trading activities | | |
| Wages | 476,225 | 462,861 |
| Pensions | 5,941 | 5,337 |
| Staff Training | 1,147 | 688 |
| | <hr/> | <hr/> |
| | 483,313 | 468,886 |
| Support costs | | |
| Management | | |
| Other operating leases | 26,504 | 23,621 |
| Insurance | 6,786 | 5,116 |
| Telephone | 5,382 | 5,360 |
| Postage and stationery | 2,194 | 3,175 |
| Advertising | - | 151 |
| Carried forward | 40,866 | 37,423 |

This page does not form part of the statutory financial statements

Detailed Statement of Financial Activities
for the Year Ended 31 March 2022

| | 31.3.22 | 31.3.21 |
|----------------------------------------------|-----------------|----------------|
| | £ | £ |
| Management | | |
| Brought forward | 40,866 | 37,423 |
| Sundries | 207 | 436 |
| Cleaning | 3,743 | 3,109 |
| Repairs | 131 | 5,110 |
| Consumables | 9,951 | 8,675 |
| Expensed Equipment | 12,135 | 11,884 |
| Subscriptions | 1,579 | 1,084 |
| Travel | 248 | 670 |
| Depreciation of tangible and heritage assets | 992 | 932 |
| | <u>69,852</u> | <u>69,323</u> |
| Finance | | |
| Bank charges | 147 | 112 |
| Governance costs | | |
| Accountancy and legal fees | 6,736 | 6,112 |
| | <u>560,048</u> | <u>544,433</u> |
| Total resources expended | | |
| | <u>(78,330)</u> | <u>38,453</u> |
| Net (expenditure)/income | | |

Trustee Report

Allsorts Preschools and Out of School Clubs (Allsorts Playgroup) 1042520

29th January 2022

Trustees

Mrs Nicola Kimber

Mrs Laura Pearson

Mrs Rebekah Endean

Allsorts Preschools and Out of School Clubs (Allsorts Playgroup) is overseen by the above trustees. A senior management team, including 4 site managers, childcare director and operations director, manages the 3 sites (4 settings) of Allsorts. Each site has a manager and a team of staff and each setting has a deputy room lead. Allsorts also employs an office manager and admin assistant to assist the childcare director, operations directors and setting managers when necessary.

Trustees are recruited by invitation to all parents of children attending Allsorts. A brief description of the roles and responsibilities of the named trustee position are sent out and parents are invited to nominate either themselves or another parents before the AGM. Votes are then made at the AGM to vote on new trustees. We are also able to co-opt members of the community if they meet our skills matrix requirements and they are voted on.

All trustees are then registered with Ofsted and DBS checked for suitability.

MISSION STATEMENT

We aim to enable all parents to have access to excellent wraparound care in an affordable and realistic way across Weymouth and Portland. We aim to ensure all children have fun and feel cared for as an individual with all their needs catered for. We aim to train and develop a wide range of people to gain skills for the workplace and qualifications in childcare whilst remaining a non-profit making business. We aim to involve and empower all parents in their children's learning and development.

VALUES

As a childcare facility we are proud of our strong values surrounding Allsorts Preschools and Out of School clubs. We promote fairness, equality and diversity; creating opportunities for all children, their families and our employees. We have to be above and beyond reproach morally, ethically and responsibly in order to role model these values to our children, their families, our employees, the local schools, the Committee, the County Council, Ofsted, Training providers, and the wider community and other stakeholders. We need to provide the very best flexible care and support we

can whilst keeping the financial cost to families affordable. This has to be juggled with running a financially viable business and a fair and progressive employer.

Achievements and Performance and financial review

All four of our Allsorts settings have been inspected by Ofsted and have achieved a rating of 'Good'.

We continue to be busy running 4 settings and employed 42 staff across the 4 settings and a finance office.

Our overall income was up by 10% on last year. Government funding stayed the same however our payable fees were up 35%. The upward turn in income was due to all settings being open and operating fully following the Coronavirus.

Allsorts took on a Government trainee for 2 months. We received a trainee incentive grant which was split equally between the St Augustine's preschool and out of school club and was spent on resource for the children.

We were delighted to be able to carry out some fund raising events and activities this year. There was an increase in fundraising compared to last year.

We have worked hard to standardise our recruitment, paperwork, forms, policies and newsletters. We have also overhauled and updated our website.

All costs including wages, food, utilities, resources and essential PPE have risen with the biggest increase being wages however our early years Government funding, including 2, 3 - 4 year olds and SEN, fails to keep up pace with inflation.

All directors and managers continue to look at how we can save costs without impacting quality of our child care.

Trustees continue to oversee and support the senior management team.

Allsorts Preschools and Out of School Clubs

Main Office- C/o St Augustine's School

Hardy Avenue

Weymouth

DT4 0RH

ALLSORTS PLAYGROUP

England & Wales - Charity number 1042520

Accounts

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2021
for
Allsorts Pre School

A Hunter & Co Ltd
Chartered Certified Accountants
61 St Thomas Street
Weymouth
Dorset
DT4 8EQ

Contents of the Financial Statements
for the Year Ended 31 March 2021

| | Page |
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| Report of the Trustees | 1 |
| Independent Examiner's Report | 2 |
| Statement of Financial Activities | 3 |
| Balance Sheet | 4 |
| Notes to the Financial Statements | 5 to 10 |
| Detailed Statement of Financial Activities | 11 to 12 |

Allsorts Pre School

Report of the Trustees
for the Year Ended 31 March 2021

The trustees present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1042520

Principal address

St Augustines School
Hardy Avenue
Weymouth
Dorset
DT4 0RH

Trustees

D Pinney
Ms N Kimber
Mrs R Endean

Independent Examiner

Alison Hunter
ACCA
A Hunter & Co Ltd
Chartered Certified Accountants
61 St Thomas Street
Weymouth
Dorset
DT4 8EQ

Approved by order of the board of trustees on 28 January 2022 and signed on its behalf by:

D Pinney - Trustee

Independent Examiner's Report to the Trustees of
Allsorts Pre School

Independent examiner's report to the trustees of Allsorts Pre School

I report to the charity trustees on my examination of the accounts of Allsorts Pre School (the Trust) for the year ended 31 March 2021.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of ACCA which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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 a proper understanding of the accounts to be reached.

Alison Hunter
ACCA
A Hunter & Co Ltd
Chartered Certified Accountants
61 St Thomas Street
Weymouth
Dorset
DT4 8EQ

Date:

Allsorts Pre School

Statement of Financial Activities
for the Year Ended 31 March 2021

| | Notes | 31.3.21 Unrestricted fund £ | 31.3.20 Total funds £ |
|------------------------------------|-------|--------------------------------------|--------------------------------|
| INCOME AND ENDOWMENTS FROM | | | |
| Donations and legacies | | 102,489 | 157,796 |
| Charitable activities | | | |
| Allsorts | | 480,257 | 398,975 |
| Other trading activities | 2 | 122 | 2,752 |
| Investment income | 3 | 18 | 31 |
| Total | | <u>582,886</u> | <u>559,554</u> |
| EXPENDITURE ON | | | |
| Raising funds | | 468,886 | 513,153 |
| Charitable activities | | | |
| Allsorts | | 75,547 | 78,205 |
| Total | | <u>544,433</u> | <u>591,358</u> |
| NET INCOME/(EXPENDITURE) | | <u>38,453</u> | <u>(31,804)</u> |
| RECONCILIATION OF FUNDS | | | |
| Total funds brought forward | | 81,711 | 113,515 |
| TOTAL FUNDS CARRIED FORWARD | | <u><u>120,164</u></u> | <u><u>81,711</u></u> |

Allsorts Pre School

Balance Sheet
31 March 2021

| | Notes | 31.3.21 Unrestricted fund £ | 31.3.20 Total funds £ |
|--------------------------------------------------|-------|--------------------------------------|--------------------------------|
| FIXED ASSETS | | | |
| Tangible assets | 7 | 5,281 | 5,477 |
| CURRENT ASSETS | | | |
| Debtors | 8 | 480 | 480 |
| Cash at bank and in hand | | 122,969 | 84,525 |
| | | <hr/> | <hr/> |
| | | 123,449 | 85,005 |
| CREDITORS | | | |
| Amounts falling due within one year | 9 | (8,566) | (8,771) |
| | | <hr/> | <hr/> |
| NET CURRENT ASSETS | | 114,883 | 76,234 |
| | | <hr/> | <hr/> |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | 120,164 | 81,711 |
| | | <hr/> | <hr/> |
| NET ASSETS | | 120,164 | 81,711 |
| | | <hr/> | <hr/> |
| FUNDS | 10 | | |
| Unrestricted funds | | 120,164 | 81,711 |
| | | <hr/> | <hr/> |
| TOTAL FUNDS | | 120,164 | 81,711 |
| | | <hr/> | <hr/> |

The financial statements were approved by the Board of Trustees and authorised for issue on 28 January 2022 and were signed on its behalf by:

D Pinney - Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings - 15% on reducing balance

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

1. ACCOUNTING POLICIES - continued

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. OTHER TRADING ACTIVITIES

| | 31.3.21 | 31.3.20 |
|--------------------|------------|--------------|
| | £ | £ |
| Fundraising events | 24 | 2,449 |
| Shop income | 18 | 58 |
| Other Income | 80 | 245 |
| | <u>122</u> | <u>2,752</u> |

3. INVESTMENT INCOME

| | 31.3.21 | 31.3.20 |
|--------------------------|-----------|-----------|
| | £ | £ |
| Deposit account interest | 18 | 31 |
| | <u>18</u> | <u>31</u> |

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

5. STAFF COSTS

The average monthly number of employees during the year was as follows:

| | 31.3.21 | 31.3.20 |
|-------|-----------|-----------|
| Admin | 35 | 45 |
| | <u>35</u> | <u>45</u> |

No employees received emoluments in excess of £60,000.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

| | Unrestricted fund £ |
|------------------------------------|---------------------------|
| INCOME AND ENDOWMENTS FROM | |
| Donations and legacies | 157,796 |
| Charitable activities | |
| Allsorts | 398,975 |
| Other trading activities | 2,752 |
| Investment income | 31 |
| Total | <hr/> 559,554 |
| EXPENDITURE ON | |
| Raising funds | 513,153 |
| Charitable activities | |
| Allsorts | 78,205 |
| Total | <hr/> 591,358 |
| NET INCOME/(EXPENDITURE) | <hr/> (31,804) |
| RECONCILIATION OF FUNDS | |
| Total funds brought forward | 113,515 |
| TOTAL FUNDS CARRIED FORWARD | <hr/> <hr/> 81,711 |

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

7. TANGIBLE FIXED ASSETS

| | Fixtures and fittings £ |
|-----------------------|----------------------------------|
| COST | |
| At 1 April 2020 | 12,358 |
| Additions | 736 |
| | <hr/> |
| At 31 March 2021 | 13,094 |
| | <hr/> |
| DEPRECIATION | |
| At 1 April 2020 | 6,881 |
| Charge for year | 932 |
| | <hr/> |
| At 31 March 2021 | 7,813 |
| | <hr/> |
| NET BOOK VALUE | |
| At 31 March 2021 | 5,281 |
| | <hr/> <hr/> |
| At 31 March 2020 | 5,477 |
| | <hr/> <hr/> |

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 31.3.21 £ | 31.3.20 £ |
|---------------|--------------|--------------|
| Trade debtors | 480 | 480 |
| | <hr/> | <hr/> |

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 31.3.21 £ | 31.3.20 £ |
|------------------------------|--------------|--------------|
| Trade creditors | 2,126 | 2,278 |
| Taxation and social security | 5,492 | 5,486 |
| Other creditors | 948 | 1,007 |
| | <hr/> | <hr/> |
| | 8,566 | 8,771 |
| | <hr/> <hr/> | <hr/> <hr/> |

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

10. MOVEMENT IN FUNDS

| | At 1.4.20 £ | Net movement in funds £ | At 31.3.21 £ |
|---------------------------|----------------|----------------------------------|--------------------|
| Unrestricted funds | | | |
| General fund | 81,711 | 38,453 | 120,164 |
| | <hr/> | <hr/> | <hr/> |
| TOTAL FUNDS | <u>81,711</u> | <u>38,453</u> | <u>120,164</u> |

Net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 582,886 | (544,433) | 38,453 |
| | <hr/> | <hr/> | <hr/> |
| TOTAL FUNDS | <u>582,886</u> | <u>(544,433)</u> | <u>38,453</u> |

Comparatives for movement in funds

| | At 1.4.19 £ | Net movement in funds £ | At 31.3.20 £ |
|---------------------------|----------------|----------------------------------|--------------------|
| Unrestricted funds | | | |
| General fund | 113,515 | (31,804) | 81,711 |
| | <hr/> | <hr/> | <hr/> |
| TOTAL FUNDS | <u>113,515</u> | <u>(31,804)</u> | <u>81,711</u> |

Comparative net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 559,554 | (591,358) | (31,804) |
| | <hr/> | <hr/> | <hr/> |
| TOTAL FUNDS | <u>559,554</u> | <u>(591,358)</u> | <u>(31,804)</u> |

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

10. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

| | At 1.4.19 £ | Net movement in funds £ | At 31.3.21 £ |
|---------------------------|----------------|----------------------------------|--------------------|
| Unrestricted funds | | | |
| General fund | 113,515 | 6,649 | 120,164 |
| | <hr/> | <hr/> | <hr/> |
| TOTAL FUNDS | <u>113,515</u> | <u>6,649</u> | <u>120,164</u> |

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 1,142,440 | (1,135,791) | 6,649 |
| | <hr/> | <hr/> | <hr/> |
| TOTAL FUNDS | <u>1,142,440</u> | <u>(1,135,791)</u> | <u>6,649</u> |

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2021.

Detailed Statement of Financial Activities
for the Year Ended 31 March 2021

| | 31.3.21 £ | 31.3.20 £ |
|---------------------------------|--------------|--------------|
| INCOME AND ENDOWMENTS | | |
| Donations and legacies | | |
| Donations | 250 | - |
| Fee Income | 102,239 | 157,796 |
| | <hr/> | <hr/> |
| | 102,489 | 157,796 |
| Other trading activities | | |
| Fundraising events | 24 | 2,449 |
| Shop income | 18 | 58 |
| Other Income | 80 | 245 |
| | <hr/> | <hr/> |
| | 122 | 2,752 |
| Investment income | | |
| Deposit account interest | 18 | 31 |
| Charitable activities | | |
| Grants | 366,007 | 390,825 |
| SEN Funding | 27,600 | 7,650 |
| Study Grants | - | 500 |
| Furlough Grants | 86,650 | - |
| | <hr/> | <hr/> |
| | 480,257 | 398,975 |
| | <hr/> | <hr/> |
| Total incoming resources | 582,886 | 559,554 |
| EXPENDITURE | | |
| Other trading activities | | |
| Wages | 462,861 | 505,224 |
| Pensions | 5,337 | 6,031 |
| Staff Training | 688 | 1,898 |
| | <hr/> | <hr/> |
| | 468,886 | 513,153 |
| Support costs | | |
| Management | | |
| Other operating leases | 23,621 | 22,518 |
| Rates and water | - | 132 |
| Insurance | 5,116 | 1,887 |
| Telephone | 5,360 | 5,635 |
| Carried forward | 34,097 | 30,172 |

Allsorts Pre School

Detailed Statement of Financial Activities
for the Year Ended 31 March 2021

| | 31.3.21 | 31.3.20 |
|----------------------------------------------|----------------------|------------------------|
| | £ | £ |
| Management | | |
| Brought forward | 34,097 | 30,172 |
| Postage and stationery | 3,175 | 2,769 |
| Advertising | 151 | 253 |
| Sundries | 436 | 3,015 |
| Cleaning | 3,109 | 2,956 |
| Repairs | 5,110 | 8,890 |
| Consumables | 8,675 | 11,826 |
| Expensed Equipment | 11,884 | 13,010 |
| Subscriptions | 1,084 | 928 |
| Other | - | 1,105 |
| Travel | 670 | (168) |
| Depreciation of tangible and heritage assets | 932 | 966 |
| | <u>69,323</u> | <u>75,722</u> |
| Finance | | |
| Bank charges | 112 | 242 |
| Governance costs | | |
| Accountancy and legal fees | <u>6,112</u> | <u>2,241</u> |
| Total resources expended | <u>544,433</u> | <u>591,358</u> |
| Net income/(expenditure) | <u><u>38,453</u></u> | <u><u>(31,804)</u></u> |

This page does not form part of the statutory financial statements