

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

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for the Year Ended 31 March 2021

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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

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>

The notes form part of these financial statements

Allsorts Pre School

Balance Sheet

31 March 2021

		31.3.21 Unrestricted fund £	31.3.20 Total funds £
FIXED ASSETS	Notes		
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	559,554
 EXPENDITURE ON	
Raising funds	513,153
Charitable activities	
Allsorts	78,205
Total	591,358
 NET INCOME/(EXPENDITURE)	(31,804)
 RECONCILIATION OF FUNDS	
Total funds brought forward	113,515
 TOTAL FUNDS CARRIED FORWARD	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/>
At 31 March 2020	5,477
	<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/>

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/> 102,489	<hr/> 157,796
Other trading activities		
Fundraising events	24	2,449
Shop income	18	58
Other Income	80	245
	<hr/> 122	<hr/> 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/> 480,257	<hr/> 398,975
Total incoming resources	<hr/> 582,886	<hr/> 559,554
EXPENDITURE		
Other trading activities		
Wages	462,861	505,224
Pensions	5,337	6,031
Staff Training	688	1,898
	<hr/> 468,886	<hr/> 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

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
	<hr/> 69,323	<hr/> 75,722
Finance		
Bank charges	112	242
Governance costs		
Accountancy and legal fees	6,112	2,241
	<hr/> 544,433	<hr/> 591,358
Total resources expended		
Net income/(expenditure)	<hr/> <hr/> 38,453	<hr/> <hr/> (31,804)