

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

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for the Year Ended 31 March 2022

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Report of the Trustees
for the Year Ended 31 March 2022

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/> 41,669	<hr/> 123,449
CREDITORS			
Amounts falling due within one year	9	(5,454)	(8,566)
NET CURRENT ASSETS		<hr/> 36,215	<hr/> 114,883
TOTAL ASSETS LESS CURRENT LIABILITIES		<hr/> 41,834	<hr/> 120,164
NET ASSETS		<hr/> 41,834	<hr/> 120,164
FUNDS	10		
Unrestricted funds		41,834	120,164
TOTAL FUNDS		<hr/> 41,834	<hr/> 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/>
At 31 March 2021	5,281
	<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/>

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>

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

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/> 141,545	<hr/> 102,489
Other trading activities		
Fundraising events	2,829	24
Shop income	68	18
Other Income	145	80
	<hr/> 3,042	<hr/> 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/> 337,123	<hr/> 480,257
Total incoming resources	<hr/> 481,718	<hr/> 582,886
EXPENDITURE		
Other trading activities		
Wages	476,225	462,861
Pensions	5,941	5,337
Staff Training	1,147	688
	<hr/> 483,313	<hr/> 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
	<hr/> 69,852	<hr/> 69,323
Finance		
Bank charges	147	112
Governance costs		
Accountancy and legal fees	6,736	6,112
	<hr/> 560,048	<hr/> 544,433
Total resources expended		
Net (expenditure)/income	<hr/> (78,330)	<hr/> 38,453

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