


Overton Playgroup

Accounts for the year ended 31 August 2023



David Carter

INDEPENDENT EXAMINERS REPORT

Independent examiner's report to the trustees

I report on the accounts of the charity for the year ended 31/8/23, which are set out on the following pages

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under section 145(1) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility:

- To examine the accounts (under section 145 of the 2011 Act);
- To follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 145(5) of the 2011 Act); and
- To state whether any matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

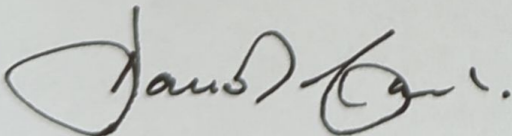
Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- a) which gives me reasonable cause to believe that in any material respects the requirements
- to keep accounting records in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act.

have not been met; or

- b) which, in my opinion, attention should be drawn to in order to enable a proper understanding of the accounts to be reached.



David Carter

26 May 2024

Overton Playgroup
Statement of Financial Activities for the year ended 31 August 2023

	Note	Total year to 31.8.23 £	Total year to 31.8.22 £
Incoming Resources			
Fees including vouchers		61,565	44,262
Hampshire County Council - Pre-school vouchers		124,260	131,815
Fund Raising	3	3,421	3,398
Other income	4	287	206
Investment income	5	1,197	97
Total Incoming Resources		190,729	179,779
Less: cost of generating funds			
Fundraising and publicity	6	850	170
Net incoming resources available for charitable application		189,879	179,609
 Resources Expended - Charitable expenditure			
Staff Costs	7	144,374	138,544
Cost of activities in furtherance of the charities objectives	8	26,096	25,437
Catering Costs	9	178	976
Managing and administering the charity	10	4,485	3,178
Total Resources Expended		175,134	168,134
 Net movement in funds		14,745	11,270
Balances brought forward at 1 September 2022		188,606	177,337
 Balances carried forward at 31 August 2023		203,351	188,606

Overton Playgroup
Balance Sheet as at 31 August 2023

	2023		2022	
	£	£	£	£
Current Assets				
HSBC Savings Account	20,118		20,091	
Nationwide Savings Account	120,001		120,001	
Current a/c	63,207		48,511	
Petty Cash	11		3	
	<u>203,336</u>		<u>188,606</u>	
Creditor - Barclaycard		15		
	<u>203,351</u>		<u>188,606</u>	
Reserves				
Unrestricted Funds	<u>203,351</u>		<u>188,606</u>	
	<u>203,351</u>		<u>188,606</u>	

The financial statements are approved by the Trustees and signed on their behalf by:

.....
Chairman

.....
Treasurer

.....
Date

1 Accounting Policies

1.1 Basis of preparation

The financial statements have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice, Accounting and Reporting by Charities (SORP 2005), applicable accounting standards and the Charities Act 1993. The principal accounting policies adopted in the preparation of the financial statements are as follows:

1.2 Funds structure

Funds held by the charity are
Unrestricted general funds - these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.

1.3 Incoming Resources

Fees

Income is recognised upon receipt.

Donations and grants

Income from donations and grants, including capital grants, is included in incoming resources when these are receivable

1.4 Interest receivable

Interest is included when received by the charity.

1.5 Resources expended

Expenditure included in the direct charitable expenditure is that relating to the provision of playschool services.
Fundraising expenditure is that expenditure directly incurred related to the Charity's fundraising activities.

All other expenses relate to managing and administering the charity.

1.6 Irrecoverable VAT

The charity does not require to be registered for VAT therefore, irrecoverable VAT is charged against the category of resource expended for which it was incurred

2 Related party transactions

The trustees received no remuneration either during the current or proceeding year.

Out of pocket expenses were not claimed by the trustees in either year, the value of these contributions is not known.

3 Fundraising Income

General Fundraising

Xmas Cards

Donations and Grants

2023 £	2022 £
2,098	2,448
323	373
1,000	578
<u>3,421</u>	<u>3,398</u>

4 Miscellaneous Income

Merchandise and General Sales

2023 £	2022 £
287	206
<u>287</u>	<u>206</u>

5 Investment Income

Interest on cash deposits

2023 £	2022 £
1,197	97
<u>1,197</u>	<u>97</u>

6 Fundraising and Publicity costs

General

2023 £	2022 £
850	170
<u>850</u>	<u>170</u>

7 Staff costs

Staff Costs including ER's NI

Pension (NEST)

Training

Other Staff Costs

2023 £	2022 £
136,327	132,841
6,521	5,460
901	147
624	95
<u>144,374</u>	<u>138,544</u>

No employee earned more than £50,000 per annum in either year in above accounts.

8 Direct Charitable Expenditure

	2023 £	2022 £
Rent	18,284	17,121
Resources - Consumables	1,377	1,762
Resources	3,405	3,574
Maintenance	256	852
Insurance	1,460	1,671
Printing and stationery	63	53
Telephone & Internet	622	604
Other Costs	628	

26,095.62	25,437.22
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9 Catering Costs

	2023 £	2022 £
Groceries	178	436
Food Vouchers	0	540
	178	976

10 Management and Administration of the Charity

	2023 £	2022 £
Audit and Accountancy	2,386	2,516
Fees & Subscriptions	381	231
Miscellaneous	1,718	431
	4,485	3,178

11 Staff numbers

The average number of employees (including casual and part-time staff) during the year was as follows:

	2023	2022
Full Time	4	3
Part Time	5	6
	9	9