



# Overton Playgroup

Accounts for the year ended 31 August 2024



David Carter



## **INDEPENDENT EXAMINERS REPORT**

### **Independent examiner's report to the trustees**

I report on the accounts of the charity for the year ended 31/8/24, 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.

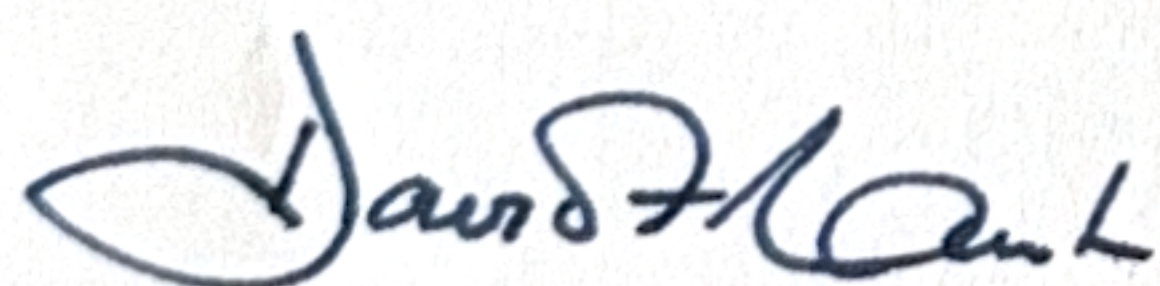
### **Independent examiner's statement**

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

30 April 2025



# Overton Playgroup

## Statement of Financial Activities for the year ended 31 August 2024

	Note	Total year to 31.8.24 £	Total year to 31.8.23 £
<b>Incoming Resources</b>			
Fees including vouchers		77,520	61,565
Hampshire County Council - Pre-school vouchers		159,161	124,260
Fund Raising	3	1,212	3,421
Other income	4	10	287
Investment income	5	3,166	1,197
<b>Total Incoming Resources</b>		<b>241,069</b>	<b>190,729</b>
Less: cost of generating funds			
Fundraising and publicity	6	296	850
<b>Net incoming resources available for charitable application</b>		<b>240,773</b>	<b>189,879</b>
<b>Resources Expended - Charitable expenditure</b>			
Staff Costs	7	171,544	144,374
Cost of activities in furtherance of the charities objectives	8	37,188	26,096
Catering Costs	9	369	178
Managing and administering the charity	10	3,814	4,485
<b>Total Resources Expended</b>		<b>212,914</b>	<b>175,134</b>
<b>Net movement in funds</b>		<b>27,859</b>	<b>14,745</b>
Balances brought forward at 1 September 2023		203,351	188,606
<b>Balances carried forward at 31 August 2024</b>		<b>231,210</b>	<b>203,351</b>



**Overton Playgroup**  
**Balance Sheet as at 31 August 2024**

	2024		2023	
	£	£	£	£
<b>Current Assets</b>				
HSBC Savings Account	50,708		20,118	
Nationwide Savings Account	120,001		120,001	
Current a/c	60,425		63,207	
Petty Cash	61		11	
		231,195		203,336
 Creditor - Barclaycard		15		15
		<u>231,210</u>		<u>203,351</u>
 <b>Reserves</b>				
Unrestricted Funds		231,210		203,351
		<u>231,210</u>		<u>203,351</u>

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

.....  
Chairman

  
.....  
Treasurer

30/4/25  
.....  
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

	2024 £	2023 £
General Fundraising - merged		
Xmas Cards	1,212	2,098
Donations and Grants		323
		1,000
	1,212	3,421

4 Miscellaneous Income

	2024 £	2023 £
Merchandise and General Sales	10	287
	10	287

5 Investment Income

	2024 £	2023 £
Interest on Savings Account in 2023		
Interest on cash deposits	114	
	3,052	1,197
	3,166	1,197

6 Fundraising and Publicity costs

	2024 £	2023 £
General	296	850
	296	850

7 Staff costs

	2024 £	2023 £
Staff Costs including ER's NI		
Pension (NEST)	162,939	136,327
Training	6,476	6,521
Other Staff Costs	397	901
	1,732	624
	171,544	144,374

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



**8 Direct Charitable Expenditure**

	2024	2023
	£	£
Rent	19,669	18,284
Moving Costs - Re-location from Overton Primary school to St Lukes Hall	8,885	-
Resources - Consumables	270	1,377
Resources	3,502	3,405
Maintenance	1,852	256
Insurance	1,590	1,460
Printing and stationery	347	83
Telephone & Internet	681	622
Other Costs	391	628
	<u>37,187.73</u>	<u>26,095.62</u>

**9 Catering Costs**

	2024	2023
	£	£
Groceries	369	178
Food Vouchers	0	0
	<u>369</u>	<u>178</u>

**10 Management and Administration of the Charity**

	2024	2023
	£	£
Audit and Accountancy	2,918	2,386
Fees & Subscriptions	541	381
Miscellaneous	355	1,718
	<u>3,814</u>	<u>4,485</u>

**11 Staff numbers**

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

	2024	2023
Full Time	4	4
Part Time	7	5
	<u>11</u>	<u>9</u>