



Section A

Independent Examiner's Report

Report to the trustees/
members of

REEPHAM PRESCHOOL

On accounts for the year
ended

31st August 2021

Charity no
(if any)

1122753

Set out on pages

3 to 7.

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31st August 2021.

Responsibilities and
basis of report

As the charity's trustees, 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 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent
examiner's statement

[The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of [insert name of applicable listed body]]. Delete [] if not applicable.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below *) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.

* Please delete the words in the brackets if they do not apply.

Signed:

Graham Harrison

Date:

18/2/2022

Name:

GRAHAM HARRISON

Relevant professional
qualification(s) or body

MAAT ATT

(if any):

Address:

17 FOUR SEASONS CLOSE
DUNHOLME
LINCOLN LN2 3BT

Section B

Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

Reepham Pre-School

Statement of Financial Activities for the year ended 31st August 2021


		Unrestricted Funds	Restricted funds	Total 2021	Total 2020
Incoming resources	Note				
Voluntary income	2		1382	1382	847
Activities for generating funds	3	1479		1479	560
Investment income		45		45	61
Charitable activities	4	65906		65906	66722
Total incoming resources		67430	1382	68812	68190
Resources expended					
Costs of generating funds	5	402		402	333
Charitable expenditure	6	63008	465	63473	65590
Governance costs				0	0
Total resources expended		63410	465	63875	65923
Net movement in funds		4020	917	4937	2267
Total funds b/fwd 1 September 2020		35913	2266	38179	35912
Total funds c/fwd 31 August 2021		39933	3183	43116	38179

Reepham Pre-School

BALANCE SHEET
AS AT 31 AUGUST 2021

	Note	2021	2020
Current Assets			
Cash at bank		41009	37586
Cash in hand		<u>2711</u>	<u>1350</u>
		<u>43720</u>	<u>38936</u>
Liabilities (amounts falling due within one year)			
	7	<u>604</u>	<u>757</u>
Net current assets		43116	38179
Total assets less liabilities		<u>43116</u>	<u>38179</u>

Approved

 K. ATKINS, CHAIR

Date :

19/06/22

Reepham Pre-School

NOTES

1 Accounting policies

- a) These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated. The accounts have been prepared in accordance with the Statement of Recommended Practice :Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and with the Charities Act 2011.
- b) Voluntary income is received by way of donations ,gifts and grants and is included in full in the Statement of Financial Activities when receivable. The value of services provided by volunteers has not been included
- c) Grants, including grants for the purchase of fixed assets are recognised in full in the Statement of Financial Activities in the year in which they are receivable.
- d) Resources expended are recognised in the period in which they are incurred. Resources expended include attributable Vat which can not be recovered.
- e) Unrestricted funds are donations and other incoming resources receivable or generated for the objects of the charity without specified purpose and are available as general funds.
- f) Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meet these criteria is charged to the fund, however where expenditure exceeds the availability of funds the balance is charges to unrestricted funds.

2 Voluntary Income

	Unrestricted	Restricted	Total	Total
			2021	2020
Snack Money		1382	1382	847
	0	1382	1382	847

Reepham Pre-School

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3 Activities for Generating Funds	Unrestricted	Restricted	Total	
			2021	2020
School Photos/DVDs	150		150	181
Christmas jumpers/wreaths and baubles	95		95	0
Scavenger hunt	0		0	269
Sebastians funds	709		709	0
Autumn challenge	323		323	0
Children in need	0		0	21
Easter challenge	72		72	0
Christmas canvas	0		0	82
Donations	16		16	0
Mothers day	0		0	7
Christmas raffle	114		114	0
	<u>1479</u>	<u>0</u>	<u>1479</u>	<u>560</u>

4 Charitable Activities	Unrestricted	Restricted	Total	
			2021	2020
Early years Funding	49498		49498	59580
Fees	14941		14941	6935
Other grants	1467		1467	
Breakfast Club	0		0	86
Donations	0		0	121
Other	0		0	3
	<u>65906</u>	<u>0</u>	<u>65906</u>	<u>64050</u>

5 Costs of Generating Funds	Unrestricted	Restricted	Total	
			2021	2020
Christmas Cards/wreaths and baubles	0		0	113
Sundries	0		0	54
Christmas raffle	44		44	0
School fayres	0		0	25
Photographs	110		110	141
Sensory garden	248		248	0
	<u>402</u>	<u>0</u>	<u>402</u>	<u>333</u>

Reepham Pre-School

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6 Charitable Expenditure	Unrestricted	Restricted	Total	Total
			2021	2020
Net Wages and pension costs	50304		50304	52928
Rent	7986		7986	8016
Equipment, Toys and resources	162		162	1075
Registration & Insurance	776		776	879
Snacks		330	330	507
Postage & Stationery	144		144	85
Internet	645		645	85
Training, Uniforms and mileage	860		860	113
Accountancy	465		465	450
Sundries	1666		1666	1452
Pupil premium		135	135	0
	<u>63008</u>	<u>465</u>	<u>63473</u>	<u>65590</u>

The average weekly number of employees during the year, calculated on the basis of full time equivalents was 4, carrying out activities in the furtherance of the charities objectives.

No employee received emoluments of more than £50000

No costs were reimbursed to charity trustees during the year.

7 Liabilities (due within one year)	Total	Total
	2021	2020
Other creditors	450	450
Wage and pension costs	154	307
	<u>604</u>	<u>1568</u>

8 Fees for examination of the accounts	2021	2020
Independent examiner's fees	<u>100</u>	<u>100</u>

Reepham Pre-School
Summary Accounts for the year ended 31 August 2021

	2021	2020
EYFS	49498	59580
Fees	14941	6935
Other grants	1467	
Snack money	1382	847
Fundraising (profit)	1077	227
Breakfast club	0	86
Interest	45	61
Other	0	121
	<u>68410</u>	<u>67857</u>
Wages and national insurance	49490	51858
Staff pension	814	1070
Staff training/uniforms	860	113
Registration/insurance	776	879
Rent	7986	8016
Pupil premium	135	
Snacks	330	507
Postage and stationery	144	85
Toys and equipment	162	1075
Accountancy	465	450
Internet	645	85
Sundries	<u>1666</u>	<u>1452</u>
	63473	65590
Surplus for the year	<u>4937</u>	<u>2267</u>
Balance Sheet		
Cash at bank	41009	37586
Cash in hand	<u>2711</u>	<u>1350</u>
	43720	38936
Liabilities	<u>604</u>	<u>757</u>
Net current assets	<u>43116</u>	<u>38179</u>
Reserves		
Surplus b/fwd	38179	35912
Surplus for year	4937	2267
Surplus c/fwd	<u>43116</u>	<u>38179</u>