

Denbigh Under Fives Group

Accounts

31 March 2023

CHARITY NUMBER 1174244

## **Denbigh Under Fives Group Contents**

	<b>Page</b>
Accountants' report	1
Income and expenditure account	2
Balance sheet	3
Accounting Policies	4

## Denbigh Under Fives Group

Independent examiner's report to the trustees of Denbigh Under Fives Group

I report on the accounts of the charity for the year ended 31 March 2023. 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 144(2) 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 Commission under section 145(5)(b) of the 2011 Act; and
- To state whether particular matters have come to my attention.

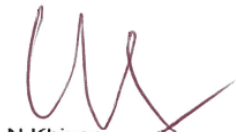
Basis of independent examiner's report

My examination was carried out in accordance with the general directions given by the charity commission. 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 no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

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

- 1) Which gives me reasonable cause to believe that in any material respect 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
- 2) To which, in my opinion, attention should be drawn in order to enable proper understanding of the accounts to be reached.



N Khizar  
N Khizar & Co  
Accountants

50 Pembroke Road  
London  
W8 6NX

22 January 2024

**Denbigh Under Fives Group**  
**Income and expenditure Account**  
**for the year ended 31 March 2023**

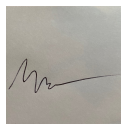
	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>Income</b>		
Fees	150,863	142,278
Grants	-	1,215
Other Income	427	
Total income	<u>151,290</u>	<u>143,493</u>
<b>Expenditure</b>		
Rent	14,400	11,750
Telephone	654	713
Staff Salaries	132,168	114,011
Accountancy	1,500	1,500
Subscriptions	1,578	1,780
Insurance	2,978	2,756
Toys and equipment	1,600	-
Printing Postage & Stationery	278	354
Consumables	3,797	7,867
<b>Total Expenditure</b>	<u>158,953</u>	<u>140,731</u>
<b>Net Surplus Balance carried forward</b>	<u>(7,663)</u>	<u>2,762</u>

**Denbigh Under Fives Group**  
**Balance Sheet**  
**as at 31 March 2023**  
**Charity Number:1174244**

	£	2023 £	£	2022 £
<b>Current Assets</b>				
Bank Balance		<u>34,557</u>	<u>42,849</u>	
		34,557	42,849	
<b>Current Liabilities: Amounts falling due within one year</b>				
Accruals		<u>(4,060)</u>	<u>(4,689)</u>	
<b>Net Current Assets</b>		30,497		38,160
<b>Total Assets</b>		<u>30,497</u>		<u>38,160</u>
<b>Represented by:</b>				
<b>Unrestricted Reserves</b>				
Balance at start		38,160		35,398
Net surplus for the year		(7,663)		2,762
<b>Total Reserves</b>		<u>30,497</u>		<u>38,160</u>

**Signed on behalf of the Trustee:**

Chairperson Denbigh Under Fives Group



Treasurer Denbigh Under Fives Group



Approved on behalf of Denbigh Under Fives Group

On 24 January 2024

**Denbigh Under Fives Group**  
**Accounting Policies**  
**for the year ended 31 March 2023**

**1 Accounting Policies**

**Basis of accounting**

The financial statements have been prepared under the historic cost convention and in accordance with the accounting policies as set out below. The financial statements 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 (FRS 102), the charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2019.

**Going Concern**

At the time of approving the accounts, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in

**Incoming resources**

Donations and bank interest are Credited to the statement of financial activity in the year in which they are receivable.

**Resources expended**

Direct charitable expenditure comprises direct expenses incurred on the defined charitable purposes of the charity.

Governance costs include expenditure on compliance with constitutional and statutory requirements.

**Sustainability Funding**

Sustainability Funding is shown in the year in which is received or receivable.

**Taxation**

The charity is a registered charity, and therefore is not liable for income tax or corporation tax on income derived from its charitable activities, as it falls within the various exemptions available to registered charities.

**Irrecoverable VAT**

The charity is unable to recover VAT since it does not make taxable supplies. The cost of irrecoverable VAT is not separately analysed in the financial statements.

**Cash Flow**

The charity has taken advantage of the exemption in preparing these financial statements as permitted by FRS 102. The Financial Reporting Standard applicable in the UK and Republic of Ireland.

. the requirements of section 7 Statement of Cash Flows