

KINGSKERSWELL PLAYGROUP AND NURSERY

England & Wales · Charity number 297146

Details

Other names KINGSKERSWELL PLAYGROUP

Status Registered

Legal form Other

Registered 1987-09-29

Register [View on the Charity Commission register](#)

Contact

Address Parish Centre
Church End Road
Kingskerswell
Newton Abbot
Devon
TQ12 5LD

Phone 07562342884

Email kingskerswellplaygroup@hotmail.co.uk

Activities

Objects: TO ADVANCE THE DEVELOPMENT AND EDUCATION OF CHILDREN PRIMARILY UNDER STATUTORY SCHOOL AGE BY ENCOURAGING PARENTS TO UNDERSTAND AND PROVIDE FOR THE NEEDS OF THEIR CHILDREN THROUGH COMMUNITY GROUPS AND BY:(A) OFFERING APPROPRIATE PLAY FACILITIES AND TRAINING COURSES, TOGETHER WITH THE RIGHT OF PARENTS TO TAKE RESPONSIBILITY FOR AND TO BECOME INVOLVED IN THE ACTIVITIES OF SUCH GROUPS, ENSURING THAT SUCH GROUPS OFFER OPPORTUNITIES FOR ALL CHILDREN, REGARDLESS OF RACE, CULTURE, RELIGION OR MEANS(B) ENCOURAGING THE STUDY OF THE NEEDS OF SUCH CHILDREN AND THEIR FAMILIES AND PROMOTING PUBLIC INTEREST IN AND RECOGNITION OF SUCH NEEDS IN THE LOCAL AREAS (C) INSTIGATING AND ADHERING TO AND FURTHERING THE AIM OF THE PRE-SCHOOL LEARNING ALLIANCE.

Activities: TO AID THE DEVELOPMENT AND EDUCATION OF PRE-SCHOOL CHILDREN BY OFFERING;PERSONAL, SOCIAL AND EMOTIONAL DEVELOPMENTCOMMUNICATION, LANGUAGE AND LITERACYPROBLEM SOLVING, REASONING AND NUMARACYKNOWLEDGE AND UNDERSTANDING OF THE WORLDPHYSICAL DEVELOPMENTCREATIVE DEVELOPMENT

Classification

- **How:** Provides Human Resources, Provides Services
- **What:** Education/training
- **Who:** Children/young People

Geography

- **Area of benefit:** NOY DEFINED
- Devon

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£138,990	£115,888	-	-
2024-03-31	£91,061	£105,691	-	-
2023-03-31	£101,904	£103,808	-	-
2022-03-31	£115,639	£109,802	-	-
2021-03-31	£106,346	£98,435	-	-

Trustees

Name	Role	Appointed
Marie Jones	Chair	2018-06-07
Bethan Roberts		2022-10-17
Deborah Rose		2011-09-13
Margaret Wilton		2022-10-17
Samuel Thomas Foster		2018-06-07
Victoria Coleman		2017-05-25

KINGSKERSWELL PLAYGROUP AND NURSERY

England & Wales - Charity number 297146

Accounts

**KINGSKERSWELL PLAYGROUP AND NURSERY
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

**Kingskerswell Playgroup and Nursery
Contents
For The Year Ended 31 March 2025**

Contents	Page
Charity Details	1
Trustees' Report	2
Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5
Notes to the Accounts	6

**Kingskerswell Playgroup and Nursery
Charity Details
For The Year Ended 31 March 2025**

Trustees	Marie Jones (Chair) Margaret Wilton Bethan Roberts Victoria Coleman Samuel Thomas Foster Deborah Rose (Manager)
Charity Number	297146
Business	Parish Centre Church End Road Kingskerswell Newton Abbot TQ12 5LD
Accountants	Twigger Business Solutions 220 Torquay Road Paignton Devon TQ3 2HN

Kingskerswell Playgroup and Nursery
Charity No. 297146
Trustees' Report For The Year Ended 31 March 2025

The trustees present their report and the financial statements for the year ended 31 March 2025.

Trustees

The trustees who held office during the year were as follows:

Marie Jones (Chair)
Margaret Wilton
Bethan Roberts
Victoria Coleman
Samuel Thomas Foster
Deborah Rose (Manager)

By order of the board

.....
M Jones, on behalf of the Board of Trustees
Kingskerswell Playgroup and Nursery

7 November 2025

**Kingskerswell Playgroup and Nursery
Independent Examiner's Report
For The Year Ended 31 March 2025**

Independent examiner's report to the trustees of Kingskerswell Playgroup and Nursery

I report on the accounts of the Charity for the year ended 31 March 2025, which are set out on pages 4 to 6.

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 commission under section 145(5)(b) of the 2011 Act
- 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 next statement.

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

.....

7 November 2025

Twigger Business Solutions
220 Torquay Road
Paignton
Devon
TQ3 2HN

**Kingskerswell Playgroup and Nursery
Statement of Financial Activities
For The Year Ended 31 March 2025**

	2025		2024	
	£	£	£	£
INCOMING RESOURCES				
Sales		45		-
Nursery Fees		138,257		90,448
Interest Received		688		613
		138,990		91,061
RESOURCES EXPENDED				
T-shirts	78		138	
Equipment Purchases / other direct costs	1,965		2,408	
Wages and salaries	89,291		84,649	
Employers NI	890			
Employers pensions - defined contribution schemes	1,620		1,544	
Disco, party, gifts	796		238	
Travel and subsistence expenses	34		135	
Rent	11,363		12,351	
Repairs and maintenance	871		797	
Hire and leasing of computer and other equipment	851		800	
Insurance	1,242		1,167	
Printing, postage and stationery	86		78	
Advertising and marketing costs	120		31	
Telecommunications and data costs	25		40	
Staff Training	550			
Bookkeeping & payroll fees	891		1,010	
Bank charges	79		80	
Sundry expenses	5,136		225	
		115,888		105,691
OPERATING SURPLUS / (DEFICIT) FOR THE FINANCIAL YEAR		23,102		(14,630)

The funds are all unrestricted, the charity has no restricted or endowment funds.

Kingskerswell Playgroup and Nursery
Balance Sheet
As at 31 March 2025

	Notes	2025		2024	
		£	£	£	£
CURRENT ASSETS					
Other taxes and social security		-		1,053	
Cash at bank and in hand		<u>127,262</u>		<u>100,827</u>	
CURRENT LIABILITIES					
Other taxes and social security		<u>2,280</u>		<u>-</u>	
NET CURRENT ASSETS			<u>124,982</u>		<u>101,880</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>124,982</u>		<u>101,880</u>
NET ASSETS			<u>124,982</u>		<u>101,880</u>
CAPITAL ACCOUNT					
Balance at 1 April 2024			101,880		116,510
Surplus/(Deficit) for the period/year			<u>23,102</u>		<u>(14,630)</u>
Balance Carried Forward			<u>124,892</u>		<u>101,880</u>

Approved by the trustees on 7 November 2025 and signed on their behalf:

M Jones

Kingskerswell Playgroup and Nursery
Notes to the Accounts
For The Year Ended 31 March 2025

1. Accounting Policies

1.1. Basis of Preparation of Financial Statements

The financial statements are prepared under the historical cost convention and in accordance with the FRS 102 Section 1A Small Entities - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

1.2. Income Recognition

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donations, are recognised when the Charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

1.3. Expenditure Recognition

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 settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings.

2. Analysis of Funds

	Unrestricted Income fund £
General Funds	
As at 1 April 2024	101,880
Net Movement in year	<u>23,102</u>
As at 31 March 2025	124,892

KINGSKERSWELL PLAYGROUP AND NURSERY

England & Wales - Charity number 297146

Accounts

**KINGSKERSWELL PLAYGROUP AND NURSERY
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

Kingskerswell Playgroup and Nursery
Contents
For The Year Ended 31 March 2024

Contents

	Page
Charity Details	1
Trustees' Report	2
Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5
Notes to the Accounts	7

**Kingskerswell Playgroup and Nursery
Business Details
For The Year Ended 31 March 2024**

Trustees	Marie Jones (Chair) Margaret Wilton Bethan Roberts Victoria Coleman Samuel Thomas Foster Deborah Rose (Manager)
Charity Number	297146
Business	Parish Centre Church End Road Kingskerswell Newton Abbot TQ12 5LD
Accountants	Accounting 4 Everything 13 Hyde Road Paignton Devon TQ4 5BW

Kingskerswell Playgroup and Nursery
Charity No. 297146
Trustees' Report For The Year Ended 31 March 2024

The trustees present their report and the financial statements for the year ended 31 March 2024.

Trustees

The trustees who held office during the year were as follows:

Marie Jones (Chair)
Margaret Wilton
Bethan Roberts
Victoria Coleman
Samuel Thomas Foster
Deborah Rose (Manager)

By order of the board

.....
M Jones, on behalf of the Board of Trustees
Kingskerswell Playgroup and Nursery

2nd September 2024

**Kingskerswell Playgroup and Nursery
Independent Examiner's Report
For The Year Ended 31 March 2024**

Independent examiner's report to the trustees of Kingskerswell Playgroup and Nursery

I report on the accounts of the Charity for the year ended 31 March 2024, which are set out on pages 4 to 7.

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 commission under section 145(5)(b) of the 2011 Act
- 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 next statement.

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

.....
2nd September 2024

Accounting4Everything
13 Hyde Road
Paignton
Devon
TQ4 5BW

Kingskerswell Playgroup and Nursery
Statement of Financial Activities
For The Year Ended 31 March 2024

	2024		2023	
	£	£	£	£
INCOMING RESOURCES				
Nursery Fees		90,448		101,764
Interest Received		613		140
		91,061		101,904
RESOURCES EXPENDED				
T-shirts	138		87	
Equipment Purchases / other direct costs	2,408		2,135	
Wages and salaries	84,649		81,539	
Employers pensions - defined contribution schemes	1,544		3,183	
Disco, party, gifts	238		1,080	
Travel and subsistence expenses	135		73	
Rent	12,351		10,230	
Repairs and maintenance	797		1,110	
Hire and leasing of computer and other equipment	800		625	
Insurance	1,167		1,072	
Printing, postage and stationery	78		151	
Advertising and marketing costs	31		900	
Telecommunications and data costs	40		40	
Bookkeeping & payroll fees	1,010		1,010	
Bank charges	80		90	
Sundry expenses	225		483	
		105,691		103,808
OPERATING SURPLUS / (DEFICIT) FOR THE FINANCIAL YEAR		(14,630)		(1,904)

The funds are all unrestricted, the charity has no restricted or endowment funds.

Kingskerswell Playgroup and Nursery
Balance Sheet
As at 31 March 2024

	Notes	2024		2023	
		£	£	£	£
CURRENT ASSETS					
Other taxes and social security		1,053		-	
Cash at bank and in hand		100,827		116,510	
NET CURRENT ASSETS			101,880		116,510
TOTAL ASSETS LESS CURRENT LIABILITIES			101,880		116,510
NET ASSETS			101,880		116,510
CAPITAL ACCOUNT					
Balance at 1 April 2023			116,510		118,414
Surplus/(Deficit) for the period/year			(14,630)		(1,904)
Balance Carried Forward			101,880		116,510

Approved by the trustees on 2nd September 2024
and signed on their behalf:

M Jones

Kingskerswell Playgroup and Nursery
Notes to the Accounts
For The Year Ended 31 March 2024

1. Accounting Policies

1.1. Basis of Preparation of Financial Statements

The financial statements are prepared under the historical cost convention and in accordance with the FRS 102 Section 1A Small Entities - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

1.2. Income Recognition

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donations, are recognised when the Charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

1.3. Expenditure Recognition

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 settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings.

2. Analysis of Funds

	Unrestricted Income fund £
General Funds	
As at 1 April 2023	116,510
Net Movement in year	<u>(14,630)</u>
As at 31 March 2024	101,880

KINGSKERSWELL PLAYGROUP AND NURSERY

England & Wales - Charity number 297146

Accounts

**KINGSKERSWELL PLAYGROUP AND NURSERY
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

Kingskerswell Playgroup and Nursery
Contents
For The Year Ended 31 March 2023

Contents

	Page
Charity Details	1
Trustees' Report	2
Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5
Notes to the Accounts	7

**Kingskerswell Playgroup and Nursery
Business Details
For The Year Ended 31 March 2023**

Trustees	Marie Jones (Chair) Paige O'Brien Jamie-Lee Glanfield Victoria Coleman Samuel Thomas Foster Deborah Rose (Manager)
Charity Number	297146
Business	Parish Centre Church End Road Kingskerswell Newton Abbot TQ12 5LD
Accountants	Accounting 4 Everything Chartered Accountants 13 Hyde Road Paignton Devon TQ4 5BW

Kingskerswell Playgroup and Nursery
Charity No. 297146
Trustees' Report For The Year Ended 31 March 2023

The trustees present their report and the financial statements for the year ended 31 March 2023.

Trustees

The trustees who held office during the year were as follows:

Marie Jones (Chair)
Paige O'Brien
Jamie-Lee Glanfield
Victoria Coleman
Samuel Thomas Foster
Deborah Rose (Manager)

By order of the board

.....
M Jones, on behalf of the Board of Trustees
Kingskerswell Playgroup and Nursery

5th June 2023

**Kingskerswell Playgroup and Nursery
Independent Examiner's Report
For The Year Ended 31 March 2023**

Independent examiner's report to the trustees of Kingskerswell Playgroup and Nursery

I report on the accounts of the Charity for the year ended 31 March 2023, which are set out on pages 4 to 7.

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 commission under section 145(5)(b) of the 2011 Act
- 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 next statement.

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



.....
5th June 2023

Accounting4Everything
13 Hyde Road
Paignton
Devon
TQ4 5BW

Kingskerswell Playgroup and Nursery
Statement of Financial Activities
For The Year Ended 31 March 2023

	2023		2022	
	£	£	£	£
INCOMING RESOURCES				
Nursery Fees		101,764		115,092
T-Shirts		-		61
Interest Received		140		4
JRS Grants		-		482
		101,904		115,639
RESOURCES EXPENDED				
T-shirts	87		339	
Equipment Purchases / other direct costs	2,135		3,223	
Wages and salaries	81,539		85,732	
Employers pensions - defined contribution schemes	3,183		3,762	
Disco, party, gifts	1,080		936	
Travel and subsistence expenses	73		125	
Rent	10,230		10,736	
Repairs and maintenance	1,110		645	
Hire and leasing of computer and other equipment	625		601	
Insurance	1,072		719	
Printing, postage and stationery	151		176	
Advertising and marketing costs	900		114	
Telecommunications and data costs	40		50	
Bookkeeping & payroll fees	1,010		1,450	
Bank charges	90		26	
Sundry expenses	483		1,168	
		103,808		109,802
OPERATING SURPLUS / (DEFICIT) FOR THE FINANCIAL YEAR		(1,904)		5,837

The funds are all unrestricted, the charity has no restricted or endowment funds.

Kingskerswell Playgroup and Nursery
Balance Sheet
As at 31 March 2023

		2023		2022	
Notes	£	£	£	£	£
CURRENT ASSETS					
Cash at bank and in hand		116,510		118,414	
NET CURRENT ASSETS		116,510		118,414	
TOTAL ASSETS LESS CURRENT LIABILITIES		116,510		118,414	
NET ASSETS		116,510		118,414	
CAPITAL ACCOUNT					
Balance at 1 April 2022			118,414		112,577
Surplus/(Deficit) for the period/year			(1,904)		5,837
Balance Carried Forward			116,510		118,414

Approved by the trustees on 5th June 2023
and signed on their behalf:

M Jones

Kingskerswell Playgroup and Nursery
Notes to the Accounts
For The Year Ended 31 March 2023

1. Accounting Policies

1.1. Basis of Preparation of Financial Statements

The financial statements are prepared under the historical cost convention and in accordance with the FRS 102 Section 1A Small Entities - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

1.2. Income Recognition

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1.3. Expenditure Recognition

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 settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings.

2. Analysis of Funds

	Unrestricted Income fund £
General Funds	
As at 1 April 2022	118,414
Net Movement in year	<u>(1,904)</u>
As at 31 March 2023	116,510

KINGSKERSWELL PLAYGROUP AND NURSERY

England & Wales - Charity number 297146

Accounts

**KINGSKERSWELL PLAYGROUP AND NURSERY
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

Kingskerswell Playgroup and Nursery
Contents
For The Year Ended 31 March 2022

Contents

	Page
Charity Details	1
Trustees' Report	2
Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5
Notes to the Accounts	7

**Kingskerswell Playgroup and Nursery
Business Details
For The Year Ended 31 March 2022**

Trustees	Marie Jones (Chair) Paige O'Brien Jamie-Lee Glanfield Victoria Coleman Samuel Thomas Foster Deborah Rose (Manager)
Charity Number	297146
Business	Parish Centre Church End Road Kingskerswell Newton Abbot TQ12 5LD
Accountants	Accounting 4 Everything Chartered Accountants 11 Manor Corner Manor Road Paignton Devon TQ3 2JB

Kingskerswell Playgroup and Nursery
Charity No. 297146
Trustees' Report For The Year Ended 31 March 2022

The trustees present their report and the financial statements for the year ended 31 March 2022.

Trustees

The trustees who held office during the year were as follows:

Marie Jones (Chair)
Paige O'Brien
Jamie-Lee Glanfield
Victoria Coleman
Samuel Thomas Foster
Deborah Rose (Manager)

By order of the board

.....
M Jones, on behalf of the Board of Trustees
Kingskerswell Playgroup and Nursery

20th June 2022

**Kingskerswell Playgroup and Nursery
Independent Examiner's Report
For The Year Ended 31 March 2022**

Independent examiner's report to the trustees of Kingskerswell Playgroup and Nursery

I report on the accounts of the Charity for the year ended 31 March 2022, which are set out on pages 4 to 7.

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:

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Basis of independent examiner's report

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Independent examiner's statement

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 - 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 a proper understanding of the accounts to be reached



.....
20th June 2022

Accounting4Everything
11 Manor Corner
Manor Road
Paignton
Devon
TQ3 2JB

Kingskerswell Playgroup and Nursery
Statement of Financial Activities
For The Year Ended 31 March 2022

	2022		2021	
	£	£	£	£
INCOMING RESOURCES				
Nursery Fees		115,096		105,406
T-Shirts		61		51
Milk		-		-
JRS Grants		482		889
		115,639		106,346
RESOURCES EXPENDED				
T-shirts	339		229	
Equipment Purchases / other direct costs	3,223		1,725	
Wages and salaries	85,732		79,168	
Employers pensions - defined contribution schemes	3,762		2,949	
Disco, party, gifts	936		524	
Travel and subsistence expenses	125		75	
Rent	10,736		10,516	
Repairs and maintenance	645		129	
Hire and leasing of computer and other equipment	601		585	
Insurance	719		631	
Printing, postage and stationery	176		204	
Advertising and marketing costs	114		65	
Telecommunications and data costs	50		40	
Bookkeeping & payroll fees	1,450		1,010	
Bank charges	26		-	
Sundry expenses	1,168		585	
		109,802		98,435
OPERATING SURPLUS FOR THE FINANCIAL YEAR		5,837		7,911

The funds are all unrestricted, the charity has no restricted or endowment funds.

Kingskerswell Playgroup and Nursery
Balance Sheet
As at 31 March 2022

	Notes	2022		2021	
		£	£	£	£
CURRENT ASSETS					
Cash at bank and in hand		118,414		112,577	
NET CURRENT ASSETS			118,414		112,577
TOTAL ASSETS LESS CURRENT LIABILITIES			118,414		112,577
NET ASSETS			118,414		112,577
CAPITAL ACCOUNT					
Balance at 1 April 2021			112,577		104,666
Profit/(Loss) for the period/year			5,837		7,911
Balance Carried Forward			118,414		112,577

Approved by the trustees on 20th June 2022
and signed on their behalf:

M Jones

Kingskerswell Playgroup and Nursery
Notes to the Accounts
For The Year Ended 31 March 2022

1. Accounting Policies

1.1. Basis of Preparation of Financial Statements

The financial statements are prepared under the historical cost convention and in accordance with the FRS 102 Section 1A Small Entities - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

1.2. Income Recognition

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donations, are recognised when the Charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

1.3. Expenditure Recognition

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 settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings.

2. Analysis of Funds

	Unrestricted Income fund £
General Funds	
As at 1 April 2021	112,577
Net Movement in year	<u>5,837</u>
As at 31 March 2022	118,414

KINGSKERSWELL PLAYGROUP AND NURSERY

England & Wales - Charity number 297146

Accounts

**KINGSKERSWELL PLAYGROUP AND NURSERY
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

Kingskerswell Playgroup and Nursery
Contents
For The Year Ended 31 March 2021

Contents

	Page
Charity Details	1
Trustees' Report	2
Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5
Notes to the Accounts	7

**Kingskerswell Playgroup and Nursery
Business Details
For The Year Ended 31 March 2021**

Trustees	Marie Jones (Chair) Paige O'Brien Jamie-Lee Glanfield Victoria Coleman Samuel Thomas Foster Deborah Rose (Manager)
Charity Number	297146
Business	Parish Centre Church End Road Kingskerswell Newton Abbot TQ12 5LD
Accountants	Accounting 4 Everything Chartered Accountants 11 Manor Corner Manor Road Paignton Devon TQ3 2JB

Kingskerswell Playgroup and Nursery
Charity No. 297146
Trustees' Report For The Year Ended 31 March 2021

The trustees present their report and the financial statements for the year ended 31 March 2021.

Trustees

The trustees who held office during the year were as follows:

Marie Jones (Chair)
Paige O'Brien
Jamie-Lee Glanfield
Victoria Coleman
Samuel Thomas Foster
Deborah Rose (Manager)

By order of the board

.....
M Jones, on behalf of the Board of Trustees
Kingskerswell Playgroup and Nursery

27th September 2021

**Kingskerswell Playgroup and Nursery
Independent Examiner's Report
For The Year Ended 31 March 2021**

Independent examiner's report to the trustees of Kingskerswell Playgroup and Nursery

I report on the accounts of the Charity for the year ended 31 March 2021, which are set out on pages 4 to 7.

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 commission under section 145(5)(b) of the 2011 Act
- 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 next statement.

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



.....
27/09/2021

Accounting4Everything
11 Manor Corner
Manor Road
Paignton
Devon
TQ3 2JB

Kingskerswell Playgroup and Nursery
Statement of Financial Activities
For The Year Ended 31 March 2021

	2021		2020	
	£	£	£	£
INCOMING RESOURCES				
Nursery Fees		105,406		105,651
Photos, Labels, T-Shirts and T-Towels		51		42
Milk		-		-
JRS Grants		889		-
		106,346		105,693
RESOURCES EXPENDED				
Photographs, Labels, T-shirts	229		102	
Equipment Purchases	1,725		1,678	
Wages and salaries	79,168		74,114	
Employers pensions - defined contribution schemes	2,949		2,571	
Disco, party, gifts	524		440	
Staff gifts, children's Xmas Party	-		300	
Travel and subsistence expenses	75		147	
Rent	10,516		10,121	
Repairs and maintenance	129		134	
Hire and leasing of computer and other equipment	585		628	
Insurance	631		631	
Printing, postage and stationery	204		186	
Advertising and marketing costs	65		65	
Telecommunications and data costs	40		40	
Bookkeeping & payroll fees	1,010		1,010	
Bank charges	-		-	
Sundry expenses	585		495	
		98,435		92,662
OPERATING SURPLUS FOR THE FINANCIAL YEAR		7,911		13,031

The funds are all unrestricted, the charity has no restricted or endowment funds.

Kingskerswell Playgroup and Nursery
Balance Sheet
As at 31 March 2021

	Notes	2021		2020	
		£	£	£	£
CURRENT ASSETS					
Cash at bank and in hand		112,577		104,666	
NET CURRENT ASSETS			112,577		104,666
TOTAL ASSETS LESS CURRENT LIABILITIES			112,577		104,666
NET ASSETS			112,577		104,666
CAPITAL ACCOUNT					
Balance at 1 April 2020			104,666		91,635
Profit/(Loss) for the period/year			7,911		13,031
Balance Carried Forward			112,577		104,666

Approved by the trustees on 20 September 2021
and signed on their behalf:

M Jones
27/09/2021

Kingskerswell Playgroup and Nursery
Notes to the Accounts
For The Year Ended 31 March 2021

1. Accounting Policies

1.1. Basis of Preparation of Financial Statements

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As at 31 March 2021	112,577