

**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

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**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		-
		<u>106,346</u>		<u>105,693</u>
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	
		<u>98,435</u>		<u>92,662</u>
OPERATING SURPLUS FOR THE FINANCIAL YEAR		<u><u>7,911</u></u>		<u><u>13,031</u></u>

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		<u>112,577</u>	<u>104,666</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>112,577</u>	<u>104,666</u>
NET ASSETS		<u><u>112,577</u></u>	<u><u>104,666</u></u>
CAPITAL ACCOUNT			
Balance at 1 April 2020		104,666	91,635
Profit/(Loss) for the period/year		7,911	13,031
Balance Carried Forward		<u><u>112,577</u></u>	<u><u>104,666</u></u>

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

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 2020	104,666
Net Movement in year	7,911
As at 31 March 2021	112,577