

**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**

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

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<b>Trustees</b>	Marie Jones (Chair) Paige O'Brien Jamie-Lee Glanfield Victoria Coleman Samuel Thomas Foster Deborah Rose (Manager)
<b>Charity Number</b>	297146
<b>Business</b>	Parish Centre Church End Road Kingskerswell Newton Abbot TQ12 5LD
<b>Accountants</b>	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**

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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

5<sup>th</sup> June 2023

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

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**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



.....  
5<sup>th</sup> 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**

	<b>2023</b>		<b>2022</b>	
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>INCOMING RESOURCES</b>				
Nursery Fees		101,764		115,092
T-Shirts		-		61
Interest Received		140		4
JRS Grants		-		482
		<b>101,904</b>		<b>115,639</b>
<b>RESOURCES EXPENDED</b>				
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	
		<b>103,808</b>		<b>109,802</b>
<b>OPERATING SURPLUS / (DEFICIT) FOR THE FINANCIAL YEAR</b>		<b>(1,904)</b>		<b>5,837</b>

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

Approved by the trustees on 5<sup>th</sup> June 2023  
and signed on their behalf:

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M Jones

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

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## **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**

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