

**ST GILES NUSERY & PLAYGROUP**

# Annual Report & Financial Statements

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Year ended 31 August 2022

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Annual report of the Committee

## **ST GILES NURSERY & PLAYGROUP**

### **ANNUAL REPORT OF THE COUNCIL FOR THE YEAR ENDED 31 August 2022**

The Committee of St Giles Nursery & Playgroup presents its annual report and financial statements for the year ended 31 August 2022.

<b>Name of charity:</b>	St Giles Nursery & Playgroup
<b>Registered Charity Number:</b>	1021414
<b>Legal Form:</b>	Limited company with charitable status
<b>Governing Document</b>	Constitution adopted 03 March 2012
<b>Affiliated to:</b>	Pre -school Learning Alliance -Membership no. 20134G -Branch no. 27201
<b>Address:</b>	Leatherhead Community Centre Kingston Road Leatherhead
<b>Committee Members:</b>	Mrs Lucy Townsend Tracy Marshall
<b>Officers:</b>	Chairman      Mrs Lucy Townsend Treasurer     Mrs Harriet Trendell Secretary      Mrs Tracy Marshall
<b>Bankers:</b>	National Westminster Bank PLC 1 Bridge Road Leatherhead Surrey KT22 8BT
<b>Objects:</b>	The objects of the organisation are to enhance the development and education of children under statutory school age by encouraging parents to understand & provide for the needs of their children through community groups

### **Report of the Committee on the activities of the Nursery & Playgroup (the Group)**

## **ST GILES NURSERY & PLAYGROUP**

The Committee continues to provide playgroup & nursery facilities for under statutory school age. Sessions are provided all day Monday and Tuesday to Friday mornings. In addition a Thursday afternoon session is provided to the rising fives group to prepare them for school entry.

### **Daily administration & running of the group**

Mrs Amanda Ross, who is ably supported by a team of assistants, leads sessions.

### **Role of the Committee**

All committee members are parents of children attending the Playgroup or whose children have been at the Playgroup in the last two academic years. All committee members are unpaid and volunteer. The role of the committee is to provide management support and direction to the group leader. They are also responsible raising funds to fulfil the budgetary needs of the group including ensuring fees and grants are received in good time and fundraising opportunities are realised.

The Committee meets regularly throughout the year, and the Chairman, Secretary and Treasurer are available to the group leader at all times. An Annual General Meeting takes place each year in September or October.

### **Fundraising**

The Committee engages in fundraising throughout the year, to augment the funds of the Group. Activities are organised and run by parents and committee members and all profits fed back to the Group. Regular fundraising activities each year include photographs of the children, a Christmas raffle. Other activities are introduced as opportunities arise.

### **Reserves and Investment Policies**

The Committee's current reserves policy is simply to maintain sufficient cash flow for known commitments. The current reserves in the general fund amount to the equivalent 2 months expenditure for the Group as a whole. There is a reserve fund with sufficient reserves to cover any redundancy payments required. Most of the Group's income is made up of fees from parents' payable at the start of each term, together with grants from Surrey County Council for children within the funding bracket. These funds are received in advance each term. With a mind to early access to funds the Committee has chosen a suitable account from which transfers can be made as necessary throughout the year.

### **Risk Assessment**

The Committee does not believe that the Group is subject to any substantial risk beyond the liabilities disclosed in the financial statements. The group operates a waiting list for children wishing to attend the Group in the future. The Committee is aware that by employing staff there is a risk should the Group fail that redundancy payments would be required, but believe current redundancy reserves would cover this eventuality should a major problem occur. Public liability insurance is in place through the Pre School Alliance, of which the Group is a member.

### **Accounting and Reporting Responsibilities**

The committee is responsible for preparing financial statements for each financial year, which give a true and fair view of the Group's financial activities during the year and of its financial position at the end of the year. In preparing those financial statements, the Committee is required to:

## **ST GILES NURSERY & PLAYGROUP**

- Select suitable accounting policies and then apply them consistently.
- Make judgements and estimates that are reasonable and prudent. State whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the accounts;
- Prepare financial statements on a going concern basis unless it is appropriate to presume that the Group will continue on that basis.

### **The Committee is responsible for:**

- Keeping accounting records which disclose with reasonable accuracy at any time the financial position of the association and enable the Committee to ensure the annual financial statements comply with the Charities Act 1993 and
- Safeguarding the Group's assets and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. This report was approved by the Committee on 29<sup>th</sup> November 2021 and signed on their behalf by:

LTownsend

HTrendell

Mrs Lucy Townsend

Mrs Harriet Trendell

## **ST GILES NURSERY & PLAYGROUP**

### **Notes to the Financial Statements**

#### **1. ACCOUNTING POLICIES**

##### **1.1 Basis of Preparation**

These financial statements have been prepared in accordance with:

- (a) Part IV of the charities Act 1993
- (b) the Charities (Accounts and Reports) Regulation 1995 and 2000
- (c) the Statement of Recommended Practice Accounting and Reporting by charities issued in October 2000 ("SORP2000") by the Charity Commission for England and Wales
- (d) applicable accounting standards issued or adopted by the accounting Standards Board and
- (e) the historic cost basis accounting.

##### **1.2 Grants Receivable**

A grant is recognised as an incoming resource when all of the following conditions have been met:

- (a) the Group is legally entitled to receipt;
- (b) there is a reasonable assurance of receipt; and
- (c) the monetary value can be measured with sufficient reliability.

##### **1.3 Fees**

Fees are invoiced at the start of each term and payable within a stated period.

##### **1.4 Child place deposits**

These are payable on application for a future place with the Group.

##### **1.5 Fund Accounting**

Note 5 to the accounts sets out the treatment of incoming resources in the year and in the previous financial year in relation to restricted and unrestricted funds. Restricted funds carried forward at 31 August 2021 represent funds sufficient to cover two months of average expenditures, which we would use to honour any commitments in the event of closure of the playgroup.

##### **1.6 Fixed Assets**

All items of capital expenditure below £500 are written off as incurred.

#### **2 STOCK**

Stock comprises t-shirts, sweatshirts and bags held for sale and are valued at the lower of cost or realisable value

#### **3. DEBTORS & PREPAYMENTS**

Rent paid in advance for the autumn term and interest receivable on the deposit account.

#### **4. ACCRUALS**

# ST GILES NURSERY & PLAYGROUP

Accounting Fees



All Saints Preschool Leatherhead Ltd

Company No. 08022458

Unaudited Accounts

31 August 2022

All Saints Preschool Leatherhead Ltd  
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All Saints Preschool Leatherhead Ltd  
Company Information

Director

L. Townsend

Registered Office

5 Devitt Close

Ashted

Surrey

KT21 1JS

Accountants

Love Your Accountants Limited

2A The Quadrant

Upper High Street

Epsom

Surrey

KT17 4RH

All Saints Preschool Leatherhead Ltd  
Accountants Report

Accountant's Report to the Director of All Saints Preschool Leatherhead Ltd on the preparation of the unaudited statutory accounts for the year ended 31 August 2022

In order to assist you to fulfil your duties under the Companies Act 2006 and in accordance with your instructions, we have prepared for your approval the accounts of All Saints Preschool Leatherhead Ltd for the year ended 31 August 2022 which comprise the Income and Expenditure Account, the Balance Sheet and the related notes from the company's accounting records and from information and explanations you have given us.

You consider that the company is exempt from an audit for the year ended 31 August 2022. You have acknowledged, on the balance sheet, your responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts. These responsibilities include preparing accounts that give a true and fair view of the state of affairs of the company at the end of the financial year and of its deficit for the year then ended.

We have not carried out an audit or a review of the accounts of All Saints Preschool Leatherhead Ltd. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory accounts.

Love Your Accountants Limited  
Accountants  
2A The Quadrant  
Upper High Street  
Epsom  
Surrey  
KT17 4RH  
25 May 2023

All Saints Preschool Leatherhead Ltd  
Income and Expenditure Account  
for the year ended 31 August 2022

	2022	2021
	£	£
Turnover	168,321	193,377
Other income	794	1,751
Cost of raw materials and consumables	(12,884)	(11,447)
Staff costs	(131,768)	(117,364)
Other charges	(46,551)	(22,695)
(Deficit)/Surplus before tax for the financial year	<u>(22,088)</u>	<u>43,622</u>
Tax	-	-
(Deficit)/Surplus for the financial year	<u><u>(22,088)</u></u>	<u><u>43,622</u></u>

All Saints Preschool Leatherhead Ltd

Balance Sheet

at 31 August 2022

Company No. 08022458

	2022	2021
	£	£
Current assets	51,733	72,995
Creditors: Amounts falling due within one year	(826)	-
Net current assets	<u>50,907</u>	<u>72,995</u>
Total assets less current liabilities	<u>50,907</u>	<u>72,995</u>
Reserves	<u>50,907</u>	<u>72,995</u>

NOTES TO THE ACCOUNTS

1 Basis of preparation

These accounts have been prepared in accordance with the micro-entity provisions of the Companies Act 2006 and FRS 105 - The Financial Reporting Standard applicable to the Micro-entities Regime (March 2018).

2 Employees

	2022	2021
	Number	Number
The average monthly number of employees (including directors) during the year was:	10	10

3 Additional information

All Saints Preschool Leatherhead Ltd is a private company limited by guarantee and incorporated in England and Wales.

Its registered number is: 08022458

Its registered office is:

5 Devitt Close

Ashtead

Surrey

KT21 1JS

For the year ended 31 August 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The functional and presentational currency of the company is Sterling. The accounts are rounded to the nearest pound.

The accounts were approved by the board of directors on 25 May 2023 and signed on its behalf by:

L. Townsend - Director

All Saints Preschool Leatherhead Ltd  
Detailed Balance Sheet Notes  
for the year ended 31 August  
2022

1	Current assets		
		2022	2021
		£	£
	Cash at bank and in hand	51,733	72,995
		<u>51,733</u>	<u>72,995</u>
2	Creditors: amounts falling due within one year		
		2022	2021
		£	£
	Taxes and social security	516	-
	Other creditors	310	-
		<u>826</u>	<u>-</u>
3	Reserves		
			Income and Expenditure account
			£
	At 1 September 2021		72,995
	Deficit for the period		(22,088)
	At 31 August 2022		<u>50,907</u>

All Saints Preschool Leatherhead Ltd  
Detailed Income and Expenditure Account  
for the year ended 31 August 2022

	2022	2021
	£	£
Turnover	168,321	193,377
Other income		
Other operating income	<u>788</u>	<u>1,750</u>
Other interest receivable		
Bank interest receivable	<u>6</u>	<u>1</u>
	<u>6</u>	<u>1</u>
Total Other income	<u>794</u>	<u>1,751</u>
Cost of raw materials and consumables		
Purchases	<u>12,884</u>	<u>11,447</u>
	<u>12,884</u>	<u>11,447</u>
Staff costs		
Salaries/wages	113,041	102,312
Employer's NIC	8,772	8,192
Pension costs	4,469	2,324
Staff training	3,843	4,057
Staff welfare	<u>1,643</u>	<u>479</u>
	<u>131,768</u>	<u>117,364</u>
Other charges		
Selling and marketing costs		
Advertising and PR	1,418	41
Entertainment	<u>425</u>	<u>220</u>
	<u>1,843</u>	<u>261</u>
Motor and travel costs		
Travel and subsistence	<u>-</u>	<u>60</u>
	<u>-</u>	<u>60</u>
Premises costs		
Rent	17,080	15,086
Premises cleaning	<u>666</u>	<u>614</u>
	<u>17,746</u>	<u>15,700</u>
General administrative costs		
Bank charges	105	-
Charitable donations	1,050	-
Equipment repairs and maintenance	16,560	1,722
General insurances	660	684
Software, IT support and related costs	767	596
Stationery and printing	160	-
Subscriptions	89	128

All Saints Preschool Leatherhead Ltd  
Detailed Income and Expenditure Account

Sundry expenses	4,159	2,348
Telephone, fax and broadband	602	463
	<u>24,152</u>	<u>5,941</u>
Legal and professional costs		
Accountancy and bookkeeping	1,053	720
Consultancy fees	1,757	-
Other legal and professional costs	-	13
	<u>2,810</u>	<u>733</u>
Total Other charges	<u>46,551</u>	<u>22,695</u>
(Deficit)/Surplus before tax for the financial year	<u>(22,088)</u>	<u>43,622</u>



**Section A**

**Independent Examiner's Report**

**Report to the trustees**

Charity Name All Saints Preschool
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**On accounts for the year ended**

August 2022	<b>Charity no (if any)</b>	1021414
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**Set out on pages**

(remember to include the page numbers of additional sheets)
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I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended **31/08/2022**.

**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**

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.*

<b>Signed:</b>	JLEON	<b>Date:</b>	May 2023
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<b>Name:</b>	Jay Leon
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<b>Relevant professional qualification(s) or body (if any):</b>	ACCA
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<b>Address:</b>	50 Russett Crescent
	Islington
	London

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.**