

**CAPEL PRESCHOOL**  
**TRUSTEES REPORT AND ACCOUNTS**  
**FOR THE YEAR ENDED 31ST AUGUST 2021**  
**REGISTERED CHARITY NO. 1026093**

**Capel Preschool  
Report and Financial Statements  
For The Year Ended 31 August 2021**

**Trustees Report for the year ended 31st August 2021**

The Trustees present their report together with the financial Statements of the charity for the year ended 31st August 2021. The financial statements have been prepared in accordance with the accounting policies set out on page 5 and comply with the charity's trust deed and applicable law.

The Trustees who served during the year were:-

Michelle Clark	(Chairman)	(Appointed 30th September 2015)
Charlotte Ward	(Secretary)	(Appointed 30th October 2020)
Emma Kerr	(Treasurer)	(Appointed 28th January 2021)
Andy Poulton		(Appointed 18th November 2020)
Lauren Wheelwright		(Resigned 30th October 2020)
Laura Hadwick		(Resigned 30th October 2020)
Mandy Worsfold		(Resigned 30th October 2020)
Sally Butcher		(Resigned 1st December 2020)
Shelly Godfrey		(Appointed 30th October 2020 Resigned 22 April 2021)

**Constitution and Objects**

Capel Preschool is constituted by Trust Deed dated 16 September 2006 and is a registered charity. The objects of the Charity are to enhance the development and education of children under school age by encouraging parents to understand and provide for the needs of their children through community groups.

**Charity Information**

Charity Number	1026093
Address	89B The Street Capel Surrey RH5 5JX
Banker	Caf Bank
Independent Examiner	Tracy Beestone FCCA

**Signed on behalf of the Trustees**



.....  
**Michelle Clark - Chairman**

08 June 2022

.....  
**Date**

**Capel Preschool  
Report and Financial Statements  
For The Year Ended 31st August 2021**

**Independent Examiners Report to the Trustees of Capel Preschool**

I report on the accounts of the Trust which are set out on pages 3 to 5

**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 of the Charities Act 2016 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities 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 the requirements
  - (a) to keep accounting records in accordance with section 130 of the Charities Act; and
  - (b) to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Charities 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.



**T Beestone FCCA  
Chartered Certified Accountant  
1 Hardy Close  
Felpham  
West Sussex  
PO22 6QX**

**Date** 8 June 2022

**Cpael Preschool  
Income and Expenditure Account  
For The Year Ended 31st August 2021**

	<b>Unrestricted Funds</b>	
	<b>2021</b>	<b>2020</b>
<b>INCOME</b>		
Breakfast & after school club	11,871	8,272
Clothing Sales	175	110
Donations	1,000	2,145
Funded session fees	96,932	86,030
Income from fundraising	1,466	399
Lunch fees	4,359	3,966
Miscellaneous income	1	19
Sports club	968	893
Unfunded Sessions	24,259	25,576
	<u>141,031</u>	<u>127,410</u>
<b>EXPENSES</b>		
Accountancy	250	250
Activity Providers	2,750	2,371
Bad Debt	340	75
Bank Charges	84	60
Bookkeeping and payroll	1,925	1,776
Breakfast & after school club	620	443
Consumables	6,638	3,737
DBS	-	185
Depreciation	561	747
Electricity	2,002	2,311
Fundraising costs	-	262
Employers pensions	891	715
Offstead fees	-	100
PLA membership and insurance	85	927
Postage, stationery & software	333	472
Professional fees	1,110	900
Rates	-	735
Rent	10	10
Repairs and renewals	1,284	1,709
Staff party	-	100
Telephone	791	793
Training Costs	435	694
Wages & NI	97,157	87,213
	<u>117,266</u>	<u>106,586</u>
<b>Excess (Expenditure)/Income</b>	<u>23,765</u>	<u>20,824</u>

**Capel Preschool  
Statement of Assets and Liabilities  
As at 31st August 2020**

	<b>Unrestricted Funds</b>	
	<b>2021</b>	<b>2020</b>
<b>FIXED ASSETS</b>		
Fixtures and fittings	1,682	2,243
	<u>1,682</u>	<u>2,243</u>
<b>CURRENT ASSETS</b>		
Debtors	126	595
Other debtors	1,838	1,842
Caf Current Account	80,949	57,483
Caf Fundraising Account	3,824	2,560
Caf Grants Account	10,163	10,162
Petty Cash	839	490
	<u>97,739</u>	<u>73,133</u>
<b>LESS CURRENT LIABILITIES</b>		
Creditors	272	-
PAYE	189	180
Accruals	250	250
	<u>711</u>	<u>430</u>
<b>NET CURRENT ASSETS</b>	97,028	72,702
<b>ACCUMULATED FUNDS</b>	<u><b>98,710</b></u>	<u><b>74,945</b></u>
<b>REPRESENTED BY:</b>		
Accumulated Funds as at 1st September 2019	74,945	54,121
(Deficit)/Surplus for the year	23,765	20,824
<b>Accumulated Funds at 31st August 2021</b>	<u><b>98,710</b></u>	<u><b>74,945</b></u>

Approved.....  
  
**Michelle Clark - Chairman**

Date.....08 June 2022.....

**Capel Preschool  
Notes to the Financial Statements  
For the year ended 31st August 2021**

**1 Accounting Policies**

**1.1 Basis of Preparation of Accounts**

The Financial Statements are prepared under the historical cost convention

The Financial statements are prepared in accordance with the Charity SORP 2015

**1.2 Value added tax**

Value added tax is not recoverable by the charity, and as such is included in the relevant costs in the financial statements.

**1.3 Tangible Fixed Assets and Depreciation**

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Fixtures and Fittings	25% Reducing Balance
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