

Grayswood Nursery School –Charity Number 1046722

Independent Examiner's report on the Accounts

I report on the accounts for the year ended 31 March 2023 as set out on the pages 3-5.

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 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to

- examine the accounts under section 145 of the Charities Act;
- follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act); and
- state whether particular matters have come to my attention.

Basis of independent examiner's statement:

My examination was carried out in accordance with 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 the 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
 - to keep accounting records in accordance with section 130 of the Charities Act; or
 - to prepare accounts which accord with these accounting records and 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.

Signed



Date 3/11/2023

Sarah Ward
2 Buttermere Drive
Camberley
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GU15 1QU

Grayswood Nursery

Balance Sheet as at 31 March 2023

		Total Funds £	Prior Year Funds £
Fixed Assets			
Tangible assets	Note 11	6,280	7,988
Current Assets			
Debtors and prepayments	Note 8	639	305
Cash at bank and in hand		8,157	19,813
		<u>8,796</u>	<u>20,118</u>
Liabilities			
Creditors: amounts falling due within 1 year	Note 9	14,360	9,245
Net asset or liabilities excluding pension asset or liability		<u>-5,564</u>	<u>10,873</u>
Defined benefit pension scheme asset or liability		0	0
Total net assets		<u>716</u>	<u>18,861</u>
The funds of the charity			
Endowment funds		0	0
Restricted funds		0	0
Unrestricted funds		716	18,861
Revaluation reserve		0	0
Pension reserve		0	0
Total charity funds		<u>716</u>	<u>18,861</u>

Grayswood Nursery

Statement of Financial Activities

Year to 31 March 2023

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds	Prior Year Funds
Income and endowments from					
Donations					
Gifts and donations	1,551	0	0	1,551	7,155
Charitable activities					
Pre-School fees (incl Lunches, uniform etc)	56,926	0	0	56,926	47,692
Surrey County Council grants for Early Years	74,824	0	0	74,824	88,103
Grants - other	1,905	0	0	1,905	659
Gift Aid	0	0	0	0	2,814
Other trading activities					
Fundraising	7,137	0	0	7,137	7,788
Minibus hirings	0	0	0	0	1,000
Investment					
Bank Interest	20	0	0	20	29
	142,363	0	0	142,363	155,240

Expenditure on								
Raising funds								
Fundraising	3,182	0	0	0	3,182		3,526	
Minibus	2,152	0	0	0	2,152		1,382	
Charitable activities								
Salaries	117,445	0	0	0	117,445		108,759	
Premises costs	13,035	0	0	0	13,035		17,690	
Training	954	0	0	0	954		1,196	
Forest School	8,069	0	0	0	8,069		8,456	
Dance classes and supply staff	4,000	0	0	0	4,000		3,691	
Craft, materials, equipment, uniform, outings	3,981	0	0	0	3,981		6,173	
PLA Insurance, website, payroll costs	2,963	0	0	0	2,963		2,473	
Administrative costs	2,126	0	0	0	2,126		1,736	
Other								
Depreciation	2,484	0	0	0	2,484		2,992	
Bank charges and sundry costs	117	0	0	0	117		122	
	160,508	0	0	0	160,508		158,196	
Net (expenditure)/income	-18,145	0	0	0	-18,145		-2,956	
Transfers between funds	0	0	0	0	0		0	
Net movement in funds	-18,145	0	0	0	-18,145		-2,956	
Reconciliation of funds								
Total funds brought forward	18,861	0	0	0	18,861		21,817	
Total funds carried forward	716	0	0	0	716		18,861	