

UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 DECEMBER 2023

FOR

MARNHULL PRESCHOOL
T/A
THE JUNGLE HUT PRESCHOOL

Elson Geaves Accountants
Chartered Certified Accountants
Elson Geaves
Forest Links Road
Ferndown
Dorset
BH22 9PH

MARNHULL PRESCHOOL
T/A THE JUNGLE HUT PRESCHOOL

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FOR THE YEAR ENDED 31 DECEMBER 2023

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MARNHULL PRESCHOOL
T/A THE JUNGLE HUT PRESCHOOL

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2023

The trustees present their report with the financial statements of the charity for the year ended 31 December 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

299402

Principal address

The Unit behind
St Gregory's Primary School
Marnhull
Dorset
DT10 1PZ

Trustees

Mrs G Vine Trustee
D Vine Trustee
Mrs O Palmer-Smyth Chair
Mrs L Shea Treasurer
B Bolton
R Bosley
J Foulger
N Willey
E Burnell-Nugent

Independent Examiner

Gary Elson, FCCA
Elson Geaves Accountants
Chartered Certified Accountants
Elson Geaves
Forest Links Road
Ferndown
Dorset
BH22 9PH

Approved by order of the board of trustees on 26 September 2024 and signed on its behalf by:

Mrs O Palmer-Smyth - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
MARNHULL PRESCHOOL**

Independent examiner's report to the trustees of Marnhull Preschool

I report to the charity trustees on my examination of the accounts of Marnhull Preschool (the Trust) for the year ended 31 December 2023.

Responsibilities and basis of report

As the charity trustees of the Trust 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 Act and in carrying out my examination I have followed all 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 giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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.

Gary Elson, FCCA

Elson Geaves Accountants
Chartered Certified Accountants
Elson Geaves
Forest Links Road
Ferndown
Dorset
BH22 9PH

26 September 2024

MARNHULL PRESCHOOL
T/A THE JUNGLE HUT PRESCHOOL

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2023

	Notes	2023 Unrestricted fund £	2022 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		68,583	61,956
Investment income	2	120	1
Total		<u>68,703</u>	<u>61,957</u>
 EXPENDITURE ON			
Raising funds		50,569	77,752
 NET INCOME/(EXPENDITURE)			
		18,134	(15,795)
 RECONCILIATION OF FUNDS			
Total funds brought forward		5,420	21,215
 TOTAL FUNDS CARRIED FORWARD			
		<u><u>23,554</u></u>	<u><u>5,420</u></u>

The notes form part of these financial statements

MARNHULL PRESCHOOL
T/A THE JUNGLE HUT PRESCHOOL

BALANCE SHEET
31 DECEMBER 2023

	Notes	2023 Unrestricted fund £	2022 Total funds £
CURRENT ASSETS			
Cash at bank and in hand		21,322	7,749
CREDITORS			
Amounts falling due within one year	5	(660)	(659)
NET CURRENT ASSETS		20,662	7,090
TOTAL ASSETS LESS CURRENT LIABILITIES		20,662	7,090
CREDITORS			
Amounts falling due after more than one year	6	2,892	(1,670)
NET ASSETS		23,554	5,420
FUNDS			
Unrestricted funds	7	23,554	5,420
TOTAL FUNDS		23,554	5,420

The financial statements were approved by the Board of Trustees and authorised for issue on 26 September 2024 and were signed on its behalf by:

O Palmer-Smyth - Trustee

L Shea - Trustee

MARNHULL PRESCHOOL
T/A THE JUNGLE HUT PRESCHOOL

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

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 a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

MARNHULL PRESCHOOL
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NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023

2. INVESTMENT INCOME

	2023	2022
	£	£
Deposit account interest	120	1
	<u> </u>	<u> </u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2023 nor for the year ended 31 December 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2023 nor for the year ended 31 December 2022.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund
	£
INCOME AND ENDOWMENTS FROM	
Donations and legacies	61,956
Investment income	<u> 1</u>
Total	<u>61,957</u>
 EXPENDITURE ON	
Raising funds	<u>77,752</u>
 NET INCOME/(EXPENDITURE)	 (15,795)
 RECONCILIATION OF FUNDS	
Total funds brought forward	<u>21,215</u>
 TOTAL FUNDS CARRIED FORWARD	 <u>5,420</u>

MARNHULL PRESCHOOL
T/A THE JUNGLE HUT PRESCHOOL

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade creditors	-	(1)
Other creditors	660	660
	660	659
	660	659

6. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2023	2022
	£	£
Taxation and social security	(2,892)	1,670
	(2,892)	1,670
	(2,892)	1,670

7. MOVEMENT IN FUNDS

	At 1/1/23	Net movement in funds	At 31/12/23
	£	£	£
Unrestricted funds			
General fund	5,420	18,134	23,554
	5,420	18,134	23,554
TOTAL FUNDS	5,420	18,134	23,554

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	68,703	(50,569)	18,134
	68,703	(50,569)	18,134
TOTAL FUNDS	68,703	(50,569)	18,134

Comparatives for movement in funds

	At 1/1/22	Net movement in funds	At 31/12/22
	£	£	£
Unrestricted funds			
General fund	21,215	(15,795)	5,420
	21,215	(15,795)	5,420
TOTAL FUNDS	21,215	(15,795)	5,420

MARNHULL PRESCHOOL
T/A THE JUNGLE HUT PRESCHOOL

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023

7. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	61,957	(77,752)	(15,795)
	-----	-----	-----
TOTAL FUNDS	<u>61,957</u>	<u>(77,752)</u>	<u>(15,795)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/1/22 £	Net movement in funds £	At 31/12/23 £
Unrestricted funds			
General fund	21,215	2,339	23,554
	-----	-----	-----
TOTAL FUNDS	<u>21,215</u>	<u>2,339</u>	<u>23,554</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	130,660	(128,321)	2,339
	-----	-----	-----
TOTAL FUNDS	<u>130,660</u>	<u>(128,321)</u>	<u>2,339</u>

MARNHULL PRESCHOOL
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NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023

8. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2023.