

**Profit and loss and balance sheet for Berrynarbor Pre-school**

**September 1st 2022 rt August 31st 2023**

Profit and loss report

**INCOME**

Funding	£	49,955.89
Fees	£	12,122.80
Donations	£	100.00
Grants	£	-
Milk	£	-
Fundraising	£	2,667.70
Misc	£	375.00
Interest	£	102.17

**EXPENDITURE**

Wages	£	49,890.06
HMRC	£	3,353.72
Equipment	£	717.69
Snack	£	-
Fundraising	£	220.74
Trips	£	-
Training	£	230.70
PLA/OFSTED	£	1,164.85
Utilities	£	4,625.00
Expenses	£	1,373.23
Petty Cash	£	1,000.00
Resources	£	873.82
Misc	£	575.00

Total           £   65,323.56

total           £   64,024.81

Profit/Loss

£   1,298.75

Balance sheet

**ACCOUNTS**

Opening cash position	39,871.50
Profit/loss	£   1,298.75
Closing cash position	£ 41,170.25

BANK

ACCOUNT                   £ 21,029.59  
                                   £ 20,140.66

TOTAL                   £ 41,170.25

**NOTE**

£   -   THE TWO GREEN NUMBERS SHOULD BE THE SAME

# Independent examiner's report on the accounts



CHARITY COMMISSION  
FOR ENGLAND AND WALES

## Section A

## Independent Examiner's Report

Report to the trustees/  
members of

Charity Name  
Berrynarbor Preschool

On accounts for the year  
ended

31<sup>st</sup> August 2023

Charity no  
(if any)

1031351

Set out on pages

2

(remember to include the page numbers of additional sheets) <sup>2</sup>

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 Charities Act") and that an independent examination is needed. [The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of [named body]]. *Delete [ ] if not applicable.*

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 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 (other than that disclosed below \*)

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; and
  - to prepare accounts which accord with the 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.

\* Please delete the words in the brackets if they do not apply.

Signed:

Nicola Hooper

Date:

1<sup>st</sup> April 2024

<b>Name:</b>	NICOLA HOOPER
<b>Relevant professional qualification(s) or body (if any):</b>	FMAAT
<b>Address:</b>	21 CHERRY TREE CLOSE
	EXETER
	DEVON EX4 5AT

## Section B

### Disclosure

Only complete if the examiner needs to highlight material problems.(E.g. accounting records have not been kept in accordance with s132 of the Charities' Act 2011 and those accounts do not comply with the requirements of the 2008 Regulations setting out the form and content of charity accounts; any material expenditure or action which appears not to be in accordance with the trusts of the charity; any failure to be provided with information and explanations by any past or present trustee, officer or employee; and any material consistency between the accounts and the trustees' annual report.)

**Give here brief details of any items that the examiner wishes to disclose.**

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