

## **Independent Examiner's Report to the Trustees of CONSTANTINE PRE-SCHOOL PLAYGROUP**

We report on the accounts of the Trust for the year ended 31<sup>st</sup> August 2020, which are set out on the attached pages.

### **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 period (under section 144 of The Charities Act 2011 (The Charities Act)), and that an independent examination is needed. It is our 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 our attention.

### **Basis of Independent Examiner's Report**

Our examination was carried out in accordance with the General Directions given by the Charity Commissioners. 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 our examination, no matter has come to our attention:

- (1) which gives us reasonable cause to believe that in any material respect the requirements:
  - To keep accounting records in accordance with section 130 of The Charities Act
  - To prepare accounts which accord with the accounting records and comply with the account requirements of The Charities Act have not been met
- (2) to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

**A J Fry FCA**  
**Pryor, Begent, Fry & Co**  
**CHARTERED ACCOUNTANT**

97 Meneage Street,  
Helston,  
Cornwall.  
TR13 8RE

Dated 22/1/22.....

Constantine Pre-School Playgroup

Income and Expenditure account for the Year Ended 31st August 2020

	<u>31.08.2020</u>		<u>31.08.2019</u>	
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
<b><u>Income</u></b>				
Parents fees		21101		23466
Cornwall County Council		75926		65337
Child Care Vouchers				
Registrations		100		180
Uniform Reimbursements				48
T-Shirts		132		
Charity Fund Raising				
Bags 2 School				80
Spring Fayre				73
Furlough Refund		9292		
Castle to Castle Swim				1553
Mad Hatters' Tea Party				72
Pyjama Party				66
Community Day				21
Give as you Like/Amazon Smile				18
Consolidated Fund Raising		791		528
Sports Day				55
H Tempest		-50		54
Cash adjustment		3		
		<hr/>		<hr/>
		107295		91551

**Less Expenses**

Rent & rates	308	792
Wages	84030	86468
Nest Pensions	2023	2272
Insurance	2169	2104
Consumables	410	1459
Administration	2271	2149
Polo/sweatshirts		223
Staff Uniform	15	640
Educational Resources	2468	2578
PSED/SEN	211	671
Repairs & renewals	423	2739
Maintenance	523	1154
Electricity	947	1242
Cleaning and Environmental	975	146
Adverts	28	0
Training	433	364
Forest School	444	1661
Outdoor Project		1168
Gifts and Donations	140	852
Accountancy	978	814
Fund Raising Various	242	201
PPL/PRS Licence		-6
Tapestry	130	95
iTunes		5
Book-keeping	2201	855
Depreciation	624	793
Sundry	84	13
Ofsted & DBS		107
Registration	237	
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	102,314	111,559
Net Surplus/deficit for the year	<u>4,981</u>	<u>(20,008)</u>

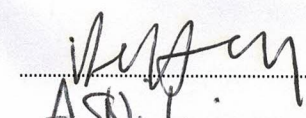
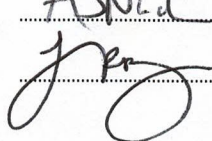


Constantine Pre- School Playgroup  
Balance Sheet as at 31st August 2020

	<u>31.08.19</u> £	<u>31.08.19</u> £
<b><u>Fixed Assets</u></b>		
Building expenditure at cost	3,407	3,407
Equipment-Fire Extinguishers at cost	154	154
Play equipment and furniture		
As at 1st September 2019	1,483	2,377
Additions	1687	120
Charge for the year	(793)	(624)
	<u>2,377</u>	<u>1,873</u>
	5,938	5,434
<b><u>Current Assets</u></b>		
Sundry debtors	-	-
H S B C (Restricted fund)	-	-
Cooperative Bank	42,382	47,709
Cooperative Bank - Savings	23,500	23,500
Cash in hand	138	321
	<u>66,020</u>	<u>71,530</u>
	71,958	76,964
<b><u>Less Current Liabilities</u></b>		
Children in Need Garden Balance	322	322
New Unit (Community restricted fund)	479	479
Prepayments	-	0
Sundry creditors	370	395
	<u>1,171</u>	<u>1,196</u>
	<u>70,787</u>	<u>75,768</u>
<b><u>Represented by:</u></b>		
Balance at 1st September 2019	90,795	70,787
Add Surplus		4,981
Less Deficit	20,008	
	<u>70,787</u>	<u>75,768</u>

We have been provided with the records of the Constantine Pre-School Playgroup, from our examinations of those records we can confirm that the accounts are in accordance with those records and the above Balance Sheet shows the correct balances at 31st August 2020 and that the attached Income and Expenditure Income and Expenditure Account for the year ended 31st August 2020 accurately reflects the loss for the year.

Approved by:

  
ASD  


Chairman

Secretary

Treasurer

09.11.2020

97 Meneage Street, Helston  
Cornwall TR13 8RE

PRYOR BEGENT FRY & CO  
CHARTERED ACCOUNTANTS