

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

We report on the accounts of the Trust for the year ended 31st August 2022, 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 23.05.2023

Constantine Pre-School Playgroup

Income and Expenditure account for the Year Ended 31st August 2022



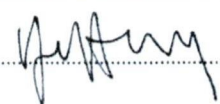
	<u>31.08.2022</u>		<u>31.08.2021</u>	
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
<u>Income</u>				
Parents fees		26400		13008
CCC Child Care Vouchers		92252		81824
Registrations		20		30
Uniform Reimbursements		0		16
Grant total		0		820
Furlough Refund		0		4929
Castle to Castle Swim		0		
Consolidated Fund Raising		1889		862
		<u>120,561</u>		<u>101,489</u>
 <u>Less Expenses</u>				
Rent & rates	692		845	
Wages	99059		83965	
Nest Pensions	4025		3162	
Insurance	2402		2298	
Consumables	401		175	
Administration	2828		1771	
Polo/sweatshirts	60			
Staff Uniform	222		124	
Educational Resources	2749		1723	
PSED/SEN	419		692	
Repairs & renewals	2101		6289	
Maintenance	659		188	
Electricity	591		26	
Cleaning and Environmental	1036		925	
Adverts	0		110	
Training	232		160	
Forest School	19		72	
Gifts and Donations	614		463	
Accountancy	979		903	
Fund Raising Various	898		26	
Telephone	900			
Book-keeping	1520		1481	
Depreciation	1030		559	
Sundries	0		15	
Ofsted & DBS Registration	103		111	
		<u>123,539</u>		<u>106,083</u>
Net deficit for the year		<u><u>(2,978)</u></u>		<u><u>(4,594)</u></u>

Constantine Pre- School Playgroup
Balance Sheet as at 31st August 2022

	<u>31.08.22</u>		<u>31.08.21</u>	
<u>Fixed Assets</u>	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
Building expenditure at cost		3,407		3,407
Equipment-Fire Extinguishers at cost		154		154
Play equipment and furniture				
As at 1st September 2021	1,677		1,873	
Additions	-2443		363	
Charge for the year	(1030)		(559)	
		3,090		1,677
		6,651		5,238
<u>Current Assets</u>				
Sundry debtors	-		-	
H S B C (Restricted fund)	-		-	
Cooperative Bank	38,646		43,526	
Cooperative Bank - Savings	23,500		23,500	
Cash in hand	520		31	
		62,666		67,057
		69,317		72,295
<u>Less Current Liabilities</u>				
Children in Need Garden Balance	322		322	
New Unit (Community restricted fund)	479		479	
Prepayments	-		-	
Sundry creditors	320		320	
		1,121		1,121
		68,196		71,174
<u>Represented by:</u>				
Balance at 1st September 2021		71,174		75,768
Less Deficit		(2978)		4,594
		68,196		71,174

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 2022 and that the attached Income and Expenditure Income and Expenditure Account for the year ended 31st August 2022 accurately reflects the loss for the year.

Approved by:

Chairman

Secretary

Treasurer

2nd March 2023

97 Meneage Street, Helston
Cornwall TR13 8RE

PRYOR BEGENT FRY & CO
CHARTERED ACCOUNTANTS