

Constantine Pre-School Playgroup

Income and Expenditure account for the Year Ended 31st August 2023

	<u>31.08.2023</u>		<u>31.08.2022</u>	
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
<b><u>Income</u></b>				
Parents fees		43751		26400
CCC Child Care Vouchers		65035		92252
Registrations		220		20
Uniform Reimbursements		0		0
Grant total		0		0
Furlough Refund		0		0
Castle to Castle Swim		0		0
Consolidated Fund Raising		5151		1889
		<u>114,157</u>		<u>120,561</u>
 <b><u>Less Expenses</u></b>				
Rent & rates	428		692	
Wages	106870		99059	
Pensions & PAYE	-1535		4025	
Insurance	2506		2402	
Consumables	98		401	
Administration	2206		2828	
Polo/sweatshirts	0		60	
Staff Uniform	0		222	
Educational Resources	3388		2749	
PSED/SEN	10		419	
Repairs & renewals	768		2101	
Maintenance	0		659	
Electricity	1691		591	
Cleaning and Environmental	908		1036	
Adverts	0		0	
Training	262		232	
Forest School	0		19	
Gifts and Donations	680		614	
Accountancy	940		979	
Fund Raising Various	373		898	
Telephone	1131		900	
Book-keeping	1717		1520	
Depreciation	946		1030	
Sundries	35		0	
Ofsted & DBS Registration	101		103	
		<u>123,523</u>		<u>123,539</u>
Net deficit for the year		<u><u>(9,366)</u></u>		<u><u>(2,978)</u></u>

Constantine Pre- School Playgroup  
Balance Sheet as at 31st August 2023

	<u>31.08.23</u>		<u>31.08.22</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 2022	3,090		1,677	
Additions	694		2443	
Charge for the year	<u>(946)</u>		<u>(1030)</u>	
		2,838		3,090
		<u>6,399</u>		<u>6,651</u>
 <u>Current Assets</u>				
Sundry debtors	-		-	
H S B C (Restricted fund)	-		-	
Cooperative Bank	24,878		38,646	
Cooperative Bank - Savings	28,500		23,500	
Cash in hand	<u>174</u>		<u>520</u>	
		53,552		62,666
		<u>59,951</u>		<u>69,317</u>
 <u>Less Current Liabilities</u>				
Children in Need Garden Balance	322		322	
New Unit (Community restricted fund)	479		479	
Prepayments	-		-	
Sundry creditors	<u>320</u>		<u>320</u>	
		1,121		1,121
		<u>58,830</u>		<u>68,196</u>
 <u>Represented by:</u>				
Balance at 1st September 2022		68,196		71,174
Less Deficit		<u>(9,366)</u>		<u>(2978)</u>
		<u>58,830</u>		<u>68,196</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 2023 and that the attached Income and Expenditure Income and Expenditure Account for the year ended 31st August 2023 accurately reflects the loss for the year.

Approved by:

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Chairman

Secretary

Treasurer

2nd January 2024

97 Meneage Street, Helston  
Cornwall TR13 8RE

PRYOR BEGENT FRY & CO  
CHARTERED ACCOUNTANTS

## **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 2023, 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**  
**Prior, Begent, Fry & Co**  
**CHARTERED ACCOUNTANT**

97 Meneage Street,  
Helston,  
Cornwall.  
TR13 8RE

Dated ..... 26.01.2024 .....