



# Independent examiner's report on the accounts

## Section A

## Independent Examiner's Report

**Report to the trustees/  
members of**

Charity Name

Weston Wombats Pre-School Playgroup

**On accounts for the year  
ended**

31<sup>st</sup> July 2023

**Charity no  
(if any)**

1034668

**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.

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

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.

**Signed:**

**Date:**

28<sup>th</sup> November 2023

**Name:**

Michael James

MJ Accountancy Ltd

**Address:**

Suites 2 & 3 Bow Street Chamber

½ Bow Street

Rugeley, Staffs WS15 2BT

Only complete if the examiner needs to highlight material problems.

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

There are no issues to raise at this time.

One deposit accounts has no statements available but we are aware there are no transactions other than interest income.

We suggest the deposit accounts be moved somewhere else where they can earn more and have better paperwork from the provider.

We have spoken to the Treasurer regards wage rises/changes. All rises will now be done 1<sup>st</sup> April each year in accordance with the national minimum wage percentage for the 2023/24 year. The Christmas bonus has not changed for some years and we have advised they should be £250 for Karen and £350 for Tina for Christmas 2023.

A £50 gift voucher will be purchased as a Christmas gift for both employees and the Treasurer. The Treasurer gives her time with no charge or honorarium and we feel this is an appropriate thank you for their service to the Charity.

Wage rises for the 2024/25 year will be discussed in March 2024.



**Weston Wombats Pre School Playgroup**

**Income and Expenditure Account**

**1 August 2022 - 31 July 2023**

	<b><u>- 2023 -</u></b>	<b><u>- 2022 -</u></b>
<b>Income</b>		
Government Grant Funding	21,857.25	24,894.05
Parents Fee Paying Children	6,235.17	2,300.00
Fundraising	0.00	0.00
Photography Commission	0.00	0.00
Donations	0.00	0.00
Milk	0.00	5.00
	<b>£28,092.42</b>	<b>£27,199.05</b>
Deposit Acct Interest	57.08	1.30
Deposit Acct Interest	123.86	98.73
	<b>£180.94</b>	<b>£100.03</b>
<b>Expenditure</b>		
Wages	19,359.34	24,205.42
PAYE	118.55	190.53
Premises	4,446.00	4,023.00
Milk	39.23	0.00
Insurance / CRB / Ofsted	908.55	958.72
Accountancy	966.00	912.00
Equipment	40.00	0.00
Consumables	274.54	165.75
Outings / Parties	0.00	25.35
Uniform / Clothing	0.00	0.00
Tempest Photography	0.00	0.00
Snacks	71.40	143.41
PPS	8.80	9.45
Website	0.00	251.56
First Aid Training	162.00	480.00
Other	0.00	0.00
	<b>£26,394.41</b>	<b>£31,365.19</b>
<b>Surplus / (Deficit)</b>	<b>£1,878.95</b>	<b>(£4,066.11)</b>

**Balance Sheet as the Year Ended 31 July 2023**

Current Account Lloyds Closing Balance as @ 1 Aug 2022	28,539.12
Surplus / (Deficit) for the Year	1,878.95

Movement Summary	<b>£30,418.07</b>
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Current Account Lloyds Closing Balance as @ 31 July 2023	7,055.08	
Deposit Account 66124460	13,067.46	
Deposit Account WEWOPRSGB	10,295.53	
	<b>£30,418.07</b>	-



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A handwritten signature in black ink, appearing to be 'J. Lane', is written over a horizontal line.