

INDEPENDENT EXAMINER'S REPORT

BROAD OAK PRE - SCHOOL

Registered Charity No. 1041565

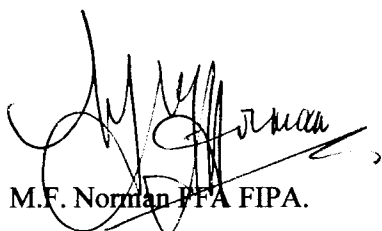
I report to the Trustees on my examination of the accounts of the above Charity ("The Trust") for the year ended 31st July 2021.

As the charity's trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("The Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act, and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

I have completed my examination. I confirm no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect accounting records were not kept in accordance with section 130 of the act, or the accounts do not accord with the accounting records.

I have no concerns and have come across no other matters in connection with the examination to which attentions should be drawn in order to enable a proper understanding of the accounts to be reached.



M.F. Norman FFA FIPA.

19th September 2021

Incorporated Financial Accountant / Institute of Public Accountants
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Tel: (01435) - 865112
19 September 2021

The Trustees
Broad Oak Pre-School

Dear Emma

I have prepared the attached Statement of Account on the Receipts and Payments basis, which disclose a £ 3,908.91 SURPLUS for the year ending 31st July 2021

The overall income of £ 73,575 decreased by £ (8,376)
Income for Term fees £ 24,316 increased by £ 9,884
Income for Grant fees £ 47,392 decreased by £ (9,768)
The total income for Term fees and Grant fees £ 71,708
this represents 97.46% of the total income.

Total fees issued £ 71,708

Total Expenditure of £ 69,666 decreased by £ (9,513)
Cost of supervision
Employers - National Insurance and Staff Pension cost £ 55,441 decreased by £ (11,795)
Cost of Rent of Hall £ 5,076 decreased by £ (223)
Total cost for supervision, E's NHI, E's staff pension cost and rent of £ 60,517 this represents 86.87% of total expenditure, but also 82.25% of overall Total Income, and 84.39% in relation to total term and grant fees.

I have recast the entry totals of the Cash Book pages, and adjusted them only on page 29 & 30, which includes the opening balance from July 2020 page 13 of £12,116.16, adding items of income and expenditure as necessary, and carrying forward the closing balance of £14,333.38.

Some fee charges, and their receipts were either over paid or underpaid, for example fee 1139 should be £54.00 paid only £24.00 fee 1139 and 1270 added outstanding sums, which I've taken as additional fees.

There were some missing payment vouchers.

I have used your monthly schedule listing the Gross - Tax - NI - Pension - Net - NI - Pension, however in January - Month 10, Julie Williams a deduction of £29.59 was deducted for E's NI, but no entry figure for E's NI was shown either in the hand written schedule or the copy wasges I downloaded from your email, so I have estimated the E's amount.

Well done, in a very difficult year.

M.F. Norman
Accountant