

**BOMERE HEATH SUNSHINE PRE-SCHOOL**

**Charity Number: 1041689**

**ACCOUNTS FOR YEAR ENDED 31<sup>ST</sup> MARCH 2022**



**Prepared by Amanda Hartley-Newton**

**Purple Plus Bookkeeping**

**ICB Licence number: 16520**

# Independent examiner's report on the accounts

Section A

Independent Examiner's Report

Report to the trustees/  
members of

Bomere Heath Sunshine Pre-School

On accounts for the year  
ended

31<sup>st</sup> March 2022

Charity no  
(if any)

1041689

Set out on pages

Pages 1-6

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

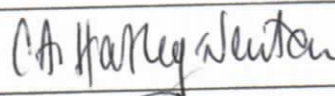
My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures 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 (other than that disclosed below \*)

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: 25<sup>th</sup> September  
2022

Name:

Cathryn Amanda Hartley-Newton

Relevant professional  
qualification(s) or body (if  
any):

Associate Member of the Institute of Certified Bookkeepers  
Level 3 Manual and Computerised Bookkeeping Qualifications  
Practice Licence number 16520

Address:

Holly Coppice, Upton Magna, Shrewsbury. Shropshire, SY4 4TZ

Section B

Disclosure

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

Only complete if the examiner needs to highlight material problems.

I have examined the accounts of Bomere Heath Sunshine Pre-school, and reconciled transactions to corresponding bank statements.  
*There was one payment from Shropshire Council for 2021-22 outstanding in March 2022, and Free School Meal vouchers for Easter paid in March. Plus, some outstanding fees paid in April 2022, and an HMRC refund due back.*

*Also, there was an outstanding payment for NEST pension due in March 2022 but paid from the bank account in April 2022. These transactions have been recorded in the Income and Expenditure account.*



**BOMERE HEATH SUNSHINE PRE-SCHOOL**  
Registered Charity Number: 1041689

**SUMMARY OF CURRENT ACCOUNT FOR YEAR ENDING 31ST MARCH 2022**

	2021-22		2020-21	
	£	22,285.79	£	16,233.14
<b>Opening Balance on 1st April 2021</b>				
	£		£	
<b>INCOME</b>				
Early Years Entitlement Funding: 2,3 & 4 yr olds	£	23,639.28	£	50,510.54
Childcare vouchers	£	9,358.88	£	-
Fees	£	4,133.50	£	2,473.52
Registration Fees	£	-	£	-
Shropshire Council 1:1 support & deprivation funding	£	-	£	-
Grants	£	-	£	-
Fundraising	£	907.75	£	205.00
Trips	£	-	£	-
Donations	£	134.48	£	-
	£	<b>38,173.89</b>	£	<b>53,189.06</b>
<b>EXPENDITURE</b>				
Wages including HMRC - PAYE & NIC	£	40,011.58	£	39,212.99
Payroll costs including Nest	£	2,928.86	£	3,943.37
Rent + utilities	£	1,800.00	£	1,800.00
Insurance	£	583.86		
Stationery & postage	£	11.05	£	49.78
Refreshments	£	397.73	£	-
Consumables - including art & craft	£	191.14	£	971.09
Outings	£	85.48	£	24.00
Training costs	£	194.40	£	97.20
Advertising	£	55.00	£	55.00
Registration fees - Ofsted & ICO	£	85.00	£	85.00
Membership fees	£	79.99	£	-
Accounts	£	150.00	£	150.00
Capital Equipment i.e. fridge, phone & printer	£	755.99	£	487.98
Petty Cash	£	-	£	200.00
Miscellaneous	£	630.30	£	60.00
	£	<b>47,960.38</b>	£	<b>47,136.41</b>
<b>Profit/(Loss)</b>		<b>-£9,786.49</b>	£	<b>6,052.65</b>
<b>Closing Balance c/f on 31st March 2022</b>		<b>£12,499.30</b>	£	<b>28,338.44</b>

**BOMERE HEATH SUNSHINE PRE-SCHOOL**  
**Registered Charity Number: 1041689**

**PETTY CASH ACCOUNT YEAR ENDING 31ST MARCH 2022**

	2021-22	2020-21
Opening Balance on 1st April 2022	£ 40.55	£ 76.29
<b>INCOME</b>		£
Cash	£ 20.00	£ 200.00
Donations	£ 5.00	£ -
Fundraising	£ 201.00	£ -
<b>TOTAL INCOME</b>	<b>£ 226.00</b>	<b>£ 200.00</b>
<b>EXPENDITURE</b>		
Refreshments	£ 17.24	£ 31.46
Consumables	£ 137.75	£ 126.58
Equipment	£ 73.92	£ 44.70
Stationery	£ 17.85	£ -
Training - online	£ 24.00	£ -
Miscellaneous - gifts, parking etc.	£ -	£ 33.00
<b>TOTAL EXPENDITURE</b>	<b>£ 270.76</b>	<b>£ 235.74</b>
<b>Loss on Petty Cash</b>	<b>£ (44.76)</b>	<b>£ (35.74)</b>
<b>Closing Balance c/f on 31st March 2022</b>	<b>£ (4.21)</b>	<b>£ 40.55</b>

**Bomere Heath Sunshine Pre-school**  
**Registered Charity Number: 1041689**

**PETTY CASH DETAIL 2021-22**

<b>INCOME</b>						
Month				Transfer		TOTAL
Opening balance	£ 40.55					£ 40.55
Apr-21	£ 110.00					£ 110.00
May	£ -					£ -
June	£ 91.00					£ 91.00
July	£ -					£ -
August/September						£ -
October	£ 20.00					£ 20.00
November	£ -					£ -
December	£ 5.00					£ 5.00
Jan-22	£ -					£ -
February	£ -					£ -
March	£ -					£ -
TOTAL	£ 266.55	£ -	£ -	£ -	£ -	£ 266.55
<b>EXPENDITURE</b>						
Month	Refreshments	Consumables	Equipment	Misc	Admin	TOTAL
Apr-21	£ -	£ 12.57	£ 6.75	£ -	£ -	£ 19.32
May	£ -	£ 8.73	£ 11.24	£ -	£ -	£ 19.97
June	£ -	£ 4.69	£ 23.99	£ -	£ -	£ 28.68
July	£ -	£ 4.04	£ -	£ -	£ -	£ 4.04
August/September	£ -	£ 43.55	£ -	£ -	£ 16.85	£ 60.40
October	£ 5.08	£ 26.51	£ 9.95	£ 24.00	£ -	£ 65.54
November	£ -	£ 3.18	£ 6.99	£ -	£ -	£ 10.17
December	£ -	£ -	£ 15.00	£ -	£ -	£ 15.00
Jan-22	£ 1.91	£ 5.24	£ -	£ -	£ -	£ 7.15
February	£ -	£ -	£ -	£ -	£ -	£ -
March	£ 10.25	£ 29.24	£ -	£ -	£ 1.00	£ 40.49
TOTAL	£ 17.24	£ 137.75	£ 73.92	£ 24.00	£ 17.85	£ 270.76

**BOMERE HEATH SUNSHINE PRE-SCHOOL**

Registered Charity Number: 1041689

**STATEMENT OF ASSETS & LIABILITIES AS AT 1ST APRIL 2021**

	2020-21	2019-20
	£	£
<b>CURRENT ASSETS</b>		
Current Account	£ 22,285.79	£ 16,233.14
Petty Cash	£ 40.55	£ 76.29
Debtors	£ -	£ -
Prepayment for insurance 2020-21 paid in March 2020	£ -	£ 583.86
Prepayment for EYE funding	£ (8,606.52)	£ -
Prepayment for FSM vouchers	£ (90.00)	£ -
<b>CURRENT LIABILITIES</b>		
Creditors - NEST contribution for March 2020	£ (109.19)	£ (198.58)
<b>NET ASSETS (CURRENT ASSETS - CURRENT LIABILITIES)</b>	<b>£ 13,520.63</b>	<b>£ 16,694.71</b>
<b>FINANCED BY:</b>		
Accumulated Fund Carried Forward	<b>£ 13,520.63</b>	<b>£ 16,694.71</b>
<b>ACCUMULATED FUND c/f</b>	<b>£ 13,520.63</b>	<b>£ 16,694.71</b>



**BOMERE HEATH SUNSHINE PRE-SCHOOL****Registered Charity Number: 1041689****RECEIPTS & PAYMENTS ACCOUNT YEAR ENDING 31ST MARCH 2022**

			2021-22
	£		£
<b>INCOME</b>			
Early Years Entitlement Funding:	£ 41,694.68		
Plus funding for MH unclaimed	£ 780.00		
Minus Shropshire Council FSM vouchers - Easter 2022	£ (90.00)	£ 42,384.68	
Fees	£ 4,133.50		
Outstanding fees unpaid	£ 360.00	£ 4,493.50	
Grants	£ -	£ -	
Fundraising	£ 907.75		
Plus cash fundraising paid into petty cash	£ 226.00	£ 1,133.75	
Trips	£ -	£ -	
HMRC Overpayment		£ 153.96	
Donations		£ 134.48	
		<b>£ 48,300.37</b>	
<b>EXPENDITURE</b>			
Wages		£ 40,011.58	
Payroll costs, HMRC - PAYE/NIC & NEST pension contributions -	£ 2,819.67		
Plus accrued Nest contribution for March 2022	£ 178.98	£ 2,998.65	
Rent + utilities		£ 1,800.00	
Postage		£ 11.05	
Refreshments & consumables		£ 397.73	
Stationery including art & craft		£ 191.14	
Outings /Activities		£ 85.38	
Training costs		£ 194.40	
Advertising*		£ 55.00	
Membership - Microsoft		£ 79.99	
Registration fees - Ofsted & ICO		£ 85.00	
Accounts		£ 150.00	
Insurance		£ 583.86	
Capital Equipment i.e. fridge, phone & printer		£ 755.99	
Petty Cash spending - consumables, food and cleaning		£ 270.76	
Food vouchers		£ 630.40	
<b>TOTAL EXPENDITURE</b>		<b>£ 48,300.93</b>	
<b>Surplus of Expenditure over Income (Operating Loss)</b>		<b>-£ 0.56</b>	



**BOMERE HEATH SUNSHINE PRE-SCHOOL**

Registered Charity Number: 1041689

**BALANCE SHEET YEAR ENDING 31ST MARCH 2022**

2021-22

**FIXED ASSETS**

None Recorded

	£
None Recorded	-
	£ -

**CURRENT ASSETS**

	£
Current Account	12,499.30
Petty Cash Account	(4.21)
Debtors	360.00
Funding not received	780.00
HMRC Overpayment to be paid back	153.96

**CURRENT LIABILITIES**

NEST contribution for March	(178.98)
Free School Meal vouchers owed for Easter 2022	(90.00)

<b>NET ASSETS (CURRENT ASSETS - CURRENT LIABILITIES)</b>	<b>£ 13,520.07</b>
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**FINANCED BY:**

Accumulated Fund brought forward from 31/3/2021	£ 13,520.63
Operating Loss	£ (0.56)

**ACCUMULATED FUND c/f**

£	<b>13,520.07</b>
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These accounts were approved on:

Signed by:

Chairperson:



Heather Roberson.

Treasurer:

Kate  
Dickery

Independently examined by Amanda Hartley-Newton  
ICB Licence no.16520 on 25th September 2022