

Warwick Pre-School

Accounts

31 March 2024

CHARITY NUMBER 1101037

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Warwick Pre-School

Independent examiner's report to the trustees of Warwick Pre-School

I report on the accounts of the charity for the year ended 31 March 2024

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(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- o Examine the accounts under section 145 of the 2011 Act;
- o To follow the procedures laid down in the general directions given by the charity Commission under section 145(5)(b) of the 2011 Act; and
- o To state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the 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 you as 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;
 - o To keep accounting records in accordance with section 130 of the 2011 Act; and
 - o To prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met; or
- 2) To which, in my opinion, attention should be drawn in order to enable proper understanding of the accounts to be reached.



N Khizar
N K & CO LTD
Accountants

50 Pembroke Road
London
W8 6NX

28 January 2025

Warwick Pre-School
Income and expenditure Account
for the year ended 31 March 2024

	2024	2023
	£	£
Income		
Fees	58,051	85,343
Nursery Educational Grants	123,213	130,121
Fund Raising	412	647
Other Income	-	104
Bank Interest	2,759	806
Total Income	<u>184,435</u>	<u>217,021</u>
Expenditure		
Staff Costs	153,727	153,741
Cover Staff	1,998	1,916
Staff Training	170	170
Telephone	1,238	1,201
Insurance	1,138	1,186
Repairs and Premises Expenses	571	175
Cleaning	751	2,103
Activities	7,515	4,255
Outings	124	147
Toys and Equipment	1,245	4,016
Consumables	2,268	3,907
Subscriptions	124	74
Printing Postage and Stationery	484	504
Bank Charges	74	89
Accountancy and professional	5,034	5,100
Total Expenditure	<u>176,461</u>	<u>178,584</u>
Net Surplus Balance carried forward	<u>7,974</u>	<u>38,437</u>

Warwick Pre-School
Balance Sheet
as at 31 March 2024
Charity Number: 1101037

		2024		2023
	£	£	£	£
Current Assets				
Bank Balance	435,509		427,501	
	<u>435,509</u>		<u>427,501</u>	
Current Liabilities: Amounts falling due within one year				
Accruals	<u>1,774</u>		<u>1,740</u>	
Net Current Assets		433,735		425,761
Total Assets		<u>433,735</u>		<u>425,761</u>
Represented by:				
Unrestricted Reserves				
Balance at Start		425,761		387,324
Net surplus for the year		<u>7,974</u>		<u>38,437</u>
Total Reserves		<u>433,735</u>		<u>425,761</u>

Approved by the trustees on

Kem Rodriguez 30/1/25.

K Rodrigues
Trustee

Warwick Pre-School

Accounting Policies

for the year ended 31 March 2024

1 Accounting Policies

Basis of accounting

The financial statements have been prepared under the historic cost convention and in accordance with the accounting policies as set out below. The financial statements have been prepared in accordance with the statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2019.

Going Concern

At the time of approving the accounts, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing these financial statements.

Incoming resources

Donations and bank interest are Credited to the statement of financial activity in the year in which they are receivable.

Resources expended

Direct charitable expenditure comprises direct expenses incurred on the defined charitable purposes of the charity.

Governance costs include expenditure on compliance with constitutional and statutory requirements.

Sustainability Funding

Sustainability Funding is shown in the year in which is received or receivable.

Taxation

The charity is a registered charity, and therefore is not liable for income tax or corporation tax on income derived from its charitable activities, as it falls within the various exemptions available to registered charities.

Irrecoverable VAT

The charity is unable to recover VAT since it does not make taxable supplies. The cost of irrecoverable VAT is not separately analysed in the financial statements.

Cash Flow

The charity has taken advantage of the exemption in preparing these financial statements as permitted by FRS 102. The Financial Reporting Standard applicable in the UK and Republic of Ireland.

. the requirements of section 7 Statement of Cash Flows