

Central Office – Cobweb Buildings
The Lane
Lyford
Oxon
OX12 0EE
3 February 2023

To Whom It May Concern,

Independent Examiner's Report to the Trustees of Rush Common Pre-School, Charity Registration No. 1107176, Ofsted URN 133409.

I report on the accounts of the pre-school for the year ended 31st March 2022, as attached to this letter.

The charity's trustees are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act"). The charity's trustees consider that an audit is not required for this year under section 144 of the 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 applicable Directions given by the Charity Commission (under section 145(5)(b) of the Act, and
- to state whether particular matters have come to my attention.

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.


The treasurer, together with the assistance of the deputy treasurer, prepares the accounts on a receipts/payments basis and these are reconciled with the bank statement on a monthly basis. Funds are held in a current account and a deposit account.

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Charities 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 attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Yours sincerely



Lesley Carson FCCA
Director

Rush Common Pre-School

Profit and Loss
April 2021 - March 2022

	APR 2021	MAY 2021	JUN 2021	JUL 2021	AUG 2021	SEP 2021
Income						
Sales						0.60
Services	13,340.13	65.00	3,399.85	1,938.80		9,896.62
Unapplied Cash Payment Income						
Uncategorised Income			62.00	0.10		
Total Income	£13,340.13	£65.00	£3,461.85	£1,938.90	£0.00	£9,897.22
Cost of Sales						
Cost of sales						
Purchases				6.99		
Total Cost of Sales	£0.00	£0.00	£0.00	£6.99	£0.00	£0.00
GROSS PROFIT	£13,340.13	£65.00	£3,461.85	£1,931.91	£0.00	£9,897.22
Expenses						
Advertising				79.42		
Agency Staff Costs		1,420.25	1,349.14	484.50	258.99	
Computer running costs				22.49	46.98	22.49
Courier and delivery charges				47.50		
Entertaining						100.00
Events and Trips						51.00
Fundraising & Charitable Contributions	40.50			30.00		
Legal and professional fees	159.00	107.00	57.00	140.00		200.80
Office expenses, repairs & maintenance		63.20				
Pre school register / learning websites	1,117.67			36.90		
Printing, postage and stationery		22.72				
Rent	831.17	831.17	831.17	831.17	831.17	831.17
Repairs and maintenance	64.80		63.20	63.20	85.94	63.20
Staff Costs (uniform)				167.20		211.20
Staff Training		192.40	156.00			214.00
Subscriptions	24.00	103.99	106.99	33.99	33.99	33.99
Sundry expenses						
Supermarket shop for snacks	95.61	187.43	205.45	84.68		146.57
Supplies for the children	235.64	658.75	494.53	249.96	754.19	578.92
Telephone	79.64	78.76	78.76	78.76	78.76	78.76
Wages	3,137.24	3,035.08	5,199.86	5,449.13	5,519.65	4,406.86
Total Expenses	£5,785.27	£6,700.75	£8,542.10	£7,798.90	£7,609.67	£6,938.96
NET OPERATING INCOME	£7,554.86	£ -6,635.75	£ -5,080.25	£ -5,866.99	£ -7,609.67	£2,958.26
Other Income						
Bank interest - received			0.68			0.68
Other finance income			285.00			
Total Other Income	£0.00	£0.00	£285.68	£0.00	£0.00	£0.68
NET OTHER INCOME	£0.00	£0.00	£285.68	£0.00	£0.00	£0.68
NET INCOME	£7,554.86	£ -6,635.75	£ -4,794.57	£ -5,866.99	£ -7,609.67	£2,958.94

Rush Common Pre-School							
Profit and Loss							
April 2021 - March 2022							
	OCT 2021	NOV 2021	DEC 2021	JAN 2022	FEB 2022	MAR 2022	TOTAL
Income							
Sales	20.00	233.60	79.00	70.00		20.00	£423.20
Services	-108.00	15,720.66	898.00	15,605.26	5,076.65	8,756.61	£74,589.58
Unapplied Cash Payment Income		32.60					£32.60
Uncategorised Income	199.80	65.00	1.60	444.80	2.00		£775.30
Total Income	£111.80	£16,051.86	£978.60	£16,120.06	£5,078.65	£8,776.61	£75,820.68
Cost of Sales							
Cost of sales		-39.00		-49.97			£ -88.97
Purchases				44.42		31.94	£83.35
Total Cost of Sales	£0.00	£ -39.00	£0.00	£ -5.55	£0.00	£31.94	£ -5.62
GROSS PROFIT	£111.80	£16,090.86	£978.60	£16,125.61	£5,078.65	£8,744.67	£75,826.30
Expenses							
Advertising							£79.42
Agency Staff Costs	1,800.00			1,098.36			£6,411.24
Computer running costs		22.49				44.98	£159.43
Courier and delivery charges							£47.50
Entertaining	100.15	31.49					£231.64
Events and Trips		700.89					£751.89
Fundraising & Charitable Contributions		43.00					£113.50
Legal and professional fees	57.00		57.00	114.00	159.66	113.80	£1,165.26
Office expenses, repairs & maintenance			63.20				£126.40
Pre school register / learning websites						78.60	£1,233.17
Printing, postage and stationery							£22.72
Rent	831.17	831.17	831.17	831.17	831.17	831.17	£9,974.04
Repairs and maintenance	81.90	63.20		90.20	94.80	44.56	£715.00
Staff Costs (uniform)							£378.40
Staff Training	205.18				210.00	389.80	£1,367.38
Subscriptions	33.99	53.99		119.64	408.19	36.39	£989.15
Sundry expenses		27.07	138.81			26.72	£192.60
Supermarket shop for snacks	133.26	187.55		83.64	245.87	281.89	£1,651.95
Supplies for the children	392.17	58.98		1,073.58	53.66	619.68	£5,170.06
Telephone	78.76	78.76	78.76	78.76	90.59	55.99	£935.06
Wages	5,412.28	6,292.35	5,624.52	5,675.10	5,558.00	5,676.65	£60,986.72
Total Expenses	£9,125.86	£8,390.94	£6,793.46	£9,164.45	£7,651.94	£8,200.23	£92,702.53
NET OPERATING INCOME	£ -9,014.06	£7,699.92	£ -5,814.86	£6,961.16	£ -2,573.29	£544.44	£ -16,876.23
Other Income							
Bank interest - received			0.68			0.68	£2.72
Other finance income							£285.00
Total Other Income	£0.00	£0.00	£0.68	£0.00	£0.00	£0.68	£287.72
NET OTHER INCOME	£0.00	£0.00	£0.68	£0.00	£0.00	£0.68	£287.72
NET INCOME	£ -9,014.06	£7,699.92	£ -5,814.18	£6,961.16	£ -2,573.29	£545.12	£ -16,588.51

Central Office – Cobweb Buildings
The Lane
Lyford
Oxon
OX12 0EE
3 February 2023

To Whom It May Concern,

Independent Examiner's Report to the Trustees of Rush Common Pre-School, Charity Registration No. 1107176, Ofsted URN 133409.

I report on the accounts of the pre-school for the year ended 31st March 2022, as attached to this letter.

The charity's trustees are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act"). The charity's trustees consider that an audit is not required for this year under section 144 of the 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 applicable Directions given by the Charity Commission (under section 145(5)(b) of the Act, and
- to state whether particular matters have come to my attention.

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.


The treasurer, together with the assistance of the deputy treasurer, prepares the accounts on a receipts/payments basis and these are reconciled with the bank statement on a monthly basis. Funds are held in a current account and a deposit account.

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Charities 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 attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Yours sincerely



Lesley Carson FCCA
Director