



Section A

Independent Examiner's Report

Report to the trustees

Whitchurch on Thames Pre School

On accounts for the year
ended

31 March 2023

Charity no
(if any)

Set out on pages

1 to 3

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended DD / MM / YYYY.

Responsibilities and
basis of report

As the charity's trustees, 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 all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent
examiner's statement

[The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of [insert name of applicable listed body]]. Delete [] if not applicable.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below *) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

* Please delete the words in the brackets if they do not apply.

Signed:

Date: 17/1/2024

Name:

Robert H C Plumb

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

B Comm CA (SA) FRICS

Address:

Uplands Cottage

Whitchurch on Thames
RG8 788

Section B	Disclosure
------------------	-------------------

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

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

Statement of Financial Position

Whitchurch-on-Thames Pre-School
As at 31 March 2023

	31 MAR 2023
Current Assets	
Cash at bank and in hand	
CAF Cash Account	77,455.29
CAF Gold Account	19,967.02
Equals Card	22.83
Manchester Building Society	49,903.02
Total Cash at bank and in hand	147,348.16
Total Current Assets	147,348.16
Creditors: amounts falling due within one year	
Soldo Card	105.67
Total Creditors: amounts falling due within one year	105.67
Net Current Assets (Liabilities)	147,242.49
Total Assets less Current Liabilities	147,242.49
Net Assets	147,242.49
Capital and Reserves	
Current Year Earnings	16,832.19
Surplus / Deficit	130,410.30
Total Capital and Reserves	147,242.49

Receipts and Payments

Whitchurch-on-Thames Pre-School
For the year ended 31 March 2023

	2023	2022
Operating Income		
Business Income		
Fees and lunch club	60,378.65	54,864.28
Grants	74,367.17	65,913.22
Registration	-	75.00
Bank interest	136.06	3.11
Total Business Income	134,881.88	120,855.61
Other Income		
Children's Uniform (207)	(195.12)	22.00
Other Income	136.61	190.13
Total Other Income	(58.51)	212.13
Total Operating Income	134,823.37	121,067.74
Operating Expenditure		
Employment		
Staff Wages	79,714.60	69,547.42
HMRC	-	4,013.08
Training	1,399.82	2,270.00
Fees inc Agency & Recruitment	2,940.90	977.49
Staff Uniforms	120.84	-
Total Employment	84,176.16	76,807.99
Operating Costs		
Stationery and Printing	473.22	347.97
Educational costs	8,193.76	7,659.83
Food and drink	504.26	502.92
Hygiene and Sanitation	1,469.40	1,704.25
Insurance	2,035.12	2,008.51
Advertising	288.42	158.40
Memberships and Registrations	141.00	2,119.58
Magazine Subscriptions	-	58.75
Total Operating Costs	13,105.18	14,560.21
Utilities		
Electricity	960.00	632.00
Gas	588.00	486.00
Telephone	935.02	591.05
Water	371.17	257.58
Total Utilities	2,854.19	1,966.63
Property		
Electrical testing	131.98	118.79

	2023	2022
Cleaning	1,680.41	2,353.59
Gardening (inc. equipment)	292.21	71.45
Repairs and maintenance	11,670.03	4,198.42
Fire and security	369.08	-
Outdoor Equipment	972.80	174.44
Allotment	3,249.98	-
Total Property	18,366.49	6,916.69
Other expenses		
Children's Uniform (320)	-	912.00
Gifts	775.63	592.79
Miscellaneous	324.74	1,436.99
Occasions / Entertainment	722.59	144.45
Outdoor Learning	-	299.25
Total Other expenses	1,822.96	3,385.48
Total Operating Expenditure	120,324.98	103,637.00
Operating Surplus / (Deficit)	14,498.39	17,430.74
Fundraising		
Fundraising & Donations	3,641.06	7,872.57
Cost of Fundraising	(250.55)	(61.00)
Fundraising Purchases	(1,056.71)	(647.26)
Fundraising Surplus / Deficit	2,333.80	7,164.31
Combined Surplus / (Deficit)	16,832.19	24,595.05