

**Independent Examiner's Report to the Trustees
of
Freda's Community Playgroup and Pre-School.**

I report on the accounts of Freda's Community Playgroup and Pre-School for the year ended 31 August 2023.

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).

It is our responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to our 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:
 - to keep accounting records in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Acthave 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.

Diane Wellock

Mrs Diane Wellock

Chartered Accountant

Unit 24, Skipton Auction Mart
Gargrave Road
Skipton
North Yorkshire
BD23 1UD

Profit and Loss

Freda's Community Playgroup and Pre-School CIO For the year ended 31 August 2023

	2023
Turnover	675.56
DH WFRU (Milk Claims)	154,650.25
Fees (including lunches)	5.00
Fundraising for Equipment	33,959.00
NYCC	1,531.32
Other Revenue	190,821.13
Total Turnover	
Cost of Sales	3,470.97
Employers National Insurance	668.87
Milk	2,314.65
Pensions Costs	147,871.31
Salaries	9,041.76
Settle College Lunches	1,621.69
Staff Training	164,989.25
Total Cost of Sales	25,831.88
Gross Profit	
Administrative Costs	300.00
Advertising & Marketing	480.00
Audit & Accountancy fees	152.04
Bank Fees	1,488.02
Cleaning	559.27
Clothing	1,152.00
Consulting	455.94
Depreciation	38.89
First Aid	672.25
General Expenses	815.68
Insurance	559.84
IT Software & Consumables	2,656.00
Legal Expenses	273.46
Other Equipment	1,678.43
Play Equipment	1,128.35
Printing & Stationery	5,450.00
Rent	686.06
Repairs & Maintenance	2,080.20
Snacks	756.97
Subscriptions	1,210.77
Telephone & Internet	159.00
TV Licence	22,753.17
Total Administrative Costs	

	2023
Operating Profit	3,078.71
Other Income	
Fundraising for New Build	19,957.84
Fundraising Products	(853.30)
Interest Received	827.19
New Build Expenditure	(1,061.20)
Total Other Income	18,870.53
Profit on Ordinary Activities Before Taxation	21,949.24
Profit after Taxation	21,949.24

Balance Sheet

Freda's Community Playgroup and Pre-School CIO
As at 31 August 2023

31 AUG 2023

Fixed Assets

Tangible Assets	643.99
Computer Equipment - cost	(332.75)
Computer Equipment - depreciation	463.94
Office Equipment - cost	(184.82)
Office Equipment - depreciation	827.39
Play Area - cost (less grant received)	(278.82)
Play Area - depreciation	1,138.93
Total Tangible Assets	1,138.93

Total Fixed Assets

Current Assets

Cash at bank and in hand	17,939.25
Freda's HSBC Current Account	92,300.86
Freda's HSBC New Build Account	110,240.11
Total Cash at bank and in hand	765.72
Accounts Receivable	111,005.83
Total Current Assets	

Creditors: amounts falling due within one year	679.57
Accounts Payable	31.88
Credit Card	71.30
Earnings Orders Payable	416.22
PAYE Payable	517.53
Pensions Payable	1,716.50
Total Creditors: amounts falling due within one year	109,289.33

Net Current Assets (Liabilities) 110,428.26

Total Assets less Current Liabilities 110,428.26

Net Assets

Capital and Reserves	21,949.24
Current Year Earnings	88,479.02
Retained Earnings	110,428.26
Total Capital and Reserves	