

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF WALTHAM CHASE PRE SCHOOL
ON ACCOUNTS FOR THE YEAR ENDED 31 JULY 2023
CHARITY NUMBER 1193831

SET OUT ON PAGES 2 TO 4

Independent examiner's report to the trustees of Waltham Chase Preschool

I report to the charity trustees on my examination of the accounts of the Trust for the year to 31st July 2023

Responsibilities and basis of report

As the trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act (Northern Ireland) 2008 (the '2008 Act') and the Charities Act 2011 ('the 2011 Act'). You are satisfied that the accounts of the Trust are not required by charity law to be audited and have chosen instead to have an independent examination.

I report in respect of my examination of the Trust's accounts carried out under section 65 of the 2008 Act and section 145 of the 2011 Act. In carrying out my examination I have followed the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the 2008 Act and the Directions given by the Charity Commission for England and Wales under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with my examination giving me cause to believe that in any material respect:

1. accounting records were not kept as required by section 63 of the 2008 Act and section 130 of the 2011 Act; or 2. the accounts do not accord with those records; or 3. the accounts do not comply with the accounting requirements of the 2008 Act and the 2011 Act; or 4. the accounts do 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 confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.

Signed
Name
Qualification

Debra Jane Upton
DEBRA JANE UPTON

11/6/24

WALTHAM CHASE PRE SCHOOL
RECEIPTS AND PAYMENTS ACCOUNT
Year ending 31 July 2023

	<u>Unrestricted Funds</u>		<u>Restricted Funds</u>	<u>Total Funds</u>	<u>Total Funds</u>	
	2023	2023	2023	2023	2022	2022
RECEIPTS						
Fees:						
Early Years Voucher income	62,370		7,057 ✓	69,427		100
Other Fees	<u>12,893</u>			<u>12,893</u>		<u>1,017</u>
		75,263	-	82,320		<u>1,117</u>
Fundraising		27	1,460	1,493		28
Grants and donations:						
Money received from old Charity				-	61,269	
Giftaid Claimable				-	-	
Covid Grants				-	-	
Garden donations and grants			1,700	1,700	-	
			<u>1,700</u>	<u>1,700</u>		61,269
Clothing sales (inc Reg fees)		280		280		-
Snack Income		905		905		17
Bank Compensation		260		260		-
Bank interest received		239		239		4
Total Receipts		<u>76,974</u>	<u>10,223</u>	<u>87,197</u>		<u>62,435</u>
PAYMENTS						
Wages	64,266		3,488	67,754 ✓	10,948	
Pension costs	<u>1,158 ✓</u>			<u>1,158 ✓</u>	138	
Rent	<u>7,608 ✓</u>			<u>7,608 ✓</u>	2,126	
Consumables	581 ✓		989 ✓	1,570 ✓	385	
Insurance	<u>889 ✓</u>			<u>889 ✓</u>	-	
Fundraising / Engage with community	188		200	388	175	
Equipment purchases	<u>78 ✓</u>		<u>392 ✓</u>	<u>470 ✓</u>	-	
Administration and photocopying	238			238	107	
Computer Costs	610		629	1,239	53	
Clothing purchases	<u>285 ✓</u>			<u>285 ✓</u>	78	
Training	<u>14 ✓</u>		<u>342 ✓</u>	<u>356 ✓</u>	-	
Membership	123		75	198	-	
Snack	<u>485 ✓</u>			<u>485 ✓</u>	-	
Professional fees inc DBS checks	2,065		1,850	3,915	-	
Free charitable sessions				-	-	
Sundries	157			157	-	
Trips out	<u>58 ✓</u>			<u>58 ✓</u>	-	
Repairs and Maint Equip and Garden	<u>70 ✓</u>		<u>1,500 ✓</u>	<u>1,570 ✓</u>	-	
Total Payments		<u>78,873</u>	<u>9,465</u>	<u>88,338</u>		14,010
Surplus/Deficit	-	1,899	758 -	1,141		<u>48,425</u>
Funds brought forward		34,306	14,119	48,425		-
Transfer to restricted				-		-
Funds carried forward		<u>32,407</u>	<u>14,877</u>	<u>47,284</u>		<u>48,425</u>

WALTHAM CHASE PRE SCHOOL
STATEMENT OF ASSETS AND LIABILITIES
AS AT 31 July 2023

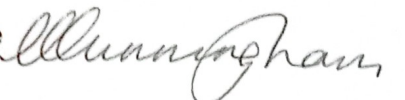
	2023	2023	2022	2022
CURRENT ASSETS				
Cash at Bank	47,759		6,125	
Owed by old charity	0		42,411	
Petty Cash Account	9		20	
Debtors	410		150	
		48,178		48,706
CURRENT LIABILITIES		894		281
		<u>47,284</u>		<u>48,425</u>
REPRESENTED BY				
Accumulated Funds				
- General Fund		32,407		34,306
- Restricted Fund		14,877		14,119
		<u>47,284</u>		<u>48,425</u>
		0		

Approved on behalf of the committee on

Sandra Glover
Chairperson

Signature 

Christine Cunningham FCCA
Treasurer

Signature 

WALTHAM CHASE PRE SCHOOL
NOTES TO THE ACCOUNTS
FOR THE Year Ending 31 July 2023

1 ACCOUNTING POLICIES

Accounting Convention

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities (FRSSE) (effective 1 Jan 2015)

2 RESTRICTED FUNDS

Restricted fund 1 is monies held as a contingency to protect the Trustess should the pre school close this amount would cover wind up costs.

Restricted fund 2 represents other fundraising for general equipment

Restricted fund 3 was set up in 2018 to fund our outdoor learning and will be spent in the next 2 years

Restricted fund 4 is monies received for children with special educational needs received from HCC and for spending on the sp

	Fund 1	Fund 2	Fund 3	Fund 4	Total	
Balance b/f	11,999	1,207	913		14,119	28
Receipts		1,466	1,700	7057	10,223	
Transfer bet funds					-	
Payments	-	708	1,700	-7057	9,465	
Balance c/f	11,999	1,965	913	-	14,877	

3 The charitable aims of Waltham Chase Preschool are to enable children to attend preschool no matter their financial situation. Should a family run into difficulty we we help where possible offering free or subsidised sessions to ensure the safety of the child in our care.