

Charity Registration Number 1195503

Ofsted Registration Number 2662705

FOUNDRY UNDER FIVES PRE-SCHOOL  
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS  
FOR YEAR ENDING 31 AUGUST 2024



# FOUNDRY UNDER FIVES PRE-SCHOOL

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# FOUNDRY UNDER FIVES PRE-SCHOOL

## TRUSTEES REPORT

FOUNDRY UNDER FIVES PRE-SCHOOL

TRUSTEES REPORT

FOR THE YEAR ENDING 31 AUGUST 2024

The trustees present their annual report and financial statements for the year ending 31 August 2024

The financial statements have been set out in accordance with the accounting policies set out in note 1 to the financial statements.

### OBJECTIVES AND ACTIVITIES

The objectives of the charity are:

- To enhance the development and education of children primarily under statutory school age by encouraging parents to understand and provide for the needs of their children through community groups.
- Providing care and pre-school education to children aged 2-5yrs old.
- Offering appropriate play, education and care facilities and training courses, together with the right of parents to take responsibility for and to become involved in the activities of such groups, ensuring that such groups offer opportunities for all children whatever their race, culture, religion or means of ability.
- Instigating and adhering to and furthering the aim of the pre-school alliance

The Trustees have paid due regard to guidance issued by the Charity Commission on public benefit when reviewing the charity's aims and objectives and in planning future activities. In particular the Trustees consider how planned activities will contribute to those aims and objectives.

### ACHIEVEMENTS AND PERFORMANCE

Action plan what we achieved:

- Continue to ensure up to date training
- Work towards a new pre-school kitchen
- Continue to work with the SENCO on ILP's and SEND matters
- Continue to try and finalise the pre-school lease
- Continue to fundraise towards new boiler



TRAINING COMPLETED

Food Hygiene, Level 2 Safeguarding & Level 3 Safeguarding, Children in Care, Safe sleep training, Wrap prevent, Behaviour training, Inclusion fund training, Children’s mental health, Effective SEN practice, Advanced SEN practice, FGM, PREVENT, Child sexual exploitation, British values, Witchcraft, Breast Ironing.

FINANCIAL REVIEW

The results for the year are shown in the statement of financial activities and show a profit of £5580.86 (Profit of £13294 in 2023) with together the reserves brought forward give a total reserves figure at the year-end of £29257 (£36300 in 2023).

RESERVES POLICY

The Trustees aim to hold reserves in funds at an adequate level to support the charity’s current and future activities and aim to increase the amount by £5,000 per year.

INVESTMENT POLICY

The Trustees have considered the most appropriate policy for investing funds and that the current arrangement with short term bank deposits meets the requirement to generate a reasonable return on capital whilst maintaining access to funds for operational purposes.

RISK MANAGEMENT

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The Trustees have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to the major risks. The contribution made by volunteers to the charity are immeasurable as they not only run the committee but also help with fundraising and community activities.

PLANS FOR THE FUTURE

The charity plans to continue the activities outlined above in the forthcoming years and at the time of approving the financial statements, 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.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Foundry Under Fives Pre-school is a Charitable Trust, governed by a constitution and Trustees are selected using an elected by and seconded method.



## FOUNDRY UNDER FIVES PRE-SCHOOL

### LIST OF TRUSTEES

### FOR THE YEAR ENDING 31 AUGUST 2024

#### TRUSTEES

The Trustees are;

Lydia Ralph  
Nicholas Stanlake  
Ruth Munday  
Chloe Johns  
Joanne Stevens

#### RECRUITMENT AND INDUCTION OF TRUSTEES

Subject to approval of the members, the Trustees may appoint a person who is willing to act to be a Trustee. Potential Trustees meet the Trustees and senior management prior to the proposal as a Trustee. Once appointed, Trustees undertake an induction into the working of the charitable company including observing operational activity, discussion with staff and reading information such as financial statements and other evaluation documents.

The trustees are legally responsible for the overall control and management of the charity and the Nursery Manager is responsible for the day-to-day management and administration of the charity and reports to the Trustees.



## FOUNDRY UNDER FIVES PRE-SCHOOL

### STATEMENT OF TRUSTEES RESPONSIBILITIES

#### FOR THE YEAR ENDING 31 AUGUST 2024

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources including the income and expenditure of the charitable company for that year.

In preparing these financial statements the Trustees are required to;

- Select suitable financial statements and then apply them consistently
- Observe the methods and principals in charity SORP
- Make judgments and estimates that are reasonable and prudent
- State whether applicable UK accounting standards have been followed
- Prepare the financial statements on the going concern basis

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.



# FOUNDRY UNDER FIVES PRE-SCHOOL

## STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDING 31 AUGUST 2024

	2024	2023	Note
Income from			
<b>Donations and Grants</b>	-	-	2
<b>Fundraising Income</b>	£839	£1515	
<b>Charitable Activities</b>	£113006	£112042	3
<b>Other Revenue (CVJRS)</b>	£-	£	
<b>Interest</b>	£298	£104	
 Total Income	 £114145	 £113661	
 Expenditure on			
<b>Charitable Activities</b>	£108564	£100367	4
 Net Profit/Loss for the Year	 <b>£5580</b>	 <b>£13294</b>	

The statement of financial activities includes all gains and losses recognised in the year

All income and expenditure derive from continuing activities

The charity has opted to prepare the accounts under Charities SORP (FRS 102) and is exempt from preparing a cash flow statement on the grounds that it is a small charity



FOUNDRY UNDER FIVES PRE-SCHOOL

BALANCE SHEET

FOR THE YEAR ENDING 31 AUGUST 2024

Foundry Under Fives Pre School  
As at 31 August 2024



# Balance Sheet

Foundry Under Fives Pre School  
As at 31 August 2024

31 AUG 2024

## Fixed Assets

### Tangible Assets

Computer Equipment	278.59
Office Equipment	6.00
<b>Total Tangible Assets</b>	<b>284.59</b>

**Total Fixed Assets** 284.59

## Current Assets

### Cash at bank and in hand

FOUNDRY UNDER FIVES	18,247.20
New Savings Account	23,676.50
Petty Cash	72.75
<b>Total Cash at bank and in hand</b>	<b>41,996.45</b>

Prepayments (0.02)

**Total Current Assets** 41,996.43

## Creditors: amounts falling due within one year

Accounts Payable	(102.16)
Historical Adjustment	34,287.21
PAYE Payable	1,695.26
<b>Total Creditors: amounts falling due within one year</b>	<b>35,880.31</b>

**Net Current Assets (Liabilities)** 6,116.12

**Total Assets less Current Liabilities** 6,400.71

**Net Assets** 6,400.71

## Capital and Reserves

Current Year Earnings	5,580.86
Retained Earnings	819.85
<b>Total Capital and Reserves</b>	<b>6,400.71</b>



The company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

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The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts. These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

Signed on behalf of the charity's  
Trustees

|            |  |
|------------|--|
| Print Name |  |
| Signature  |  |
| Position   |  |
| Date       |  |



# FOUNDRY UNDER FIVES PRE-SCHOOL NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDING 31 AUGUST 2024

## 1. ACCOUNTING POLICIES

These financial statements have been prepared in accordance with FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). Accounting and Reporting by Charities the statement of recommended practice for Charities applying FRS 102, the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 January 2015. The Charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in Sterling, which is the functional currency of the charity. Monetary amounts are rounded to the nearest £.

At the time of approving the financial statements, 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. There have been no changes in Accounting policies. All policies have been applied on bases consistent with those used in previous years.

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably and it is probable that income will be received.

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

|                       |         |
|-----------------------|---------|
| Plant and machinery   | 4 YEARS |
| Fixtures and fittings | 4 YEARS |

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/expenditure for the year.

The company being a registered charity is exempt from corporation tax.



## 2. DONATIONS AND LEGACIES

|                      | £    | £    |
|----------------------|------|------|
|                      | 2024 | 2023 |
| Donations and grants | 150  | -    |
| Fundraising          | 840  | 1515 |

## 3. CHARITABLE ACTIVITIES

|                            | £           | £            | £       |
|----------------------------|-------------|--------------|---------|
|                            | Funded Fees | Nursery Fees | Total   |
| Charitable activities 2024 | 95,179      | 17,827       | 113,006 |
| Charitable activities 2023 | 100,018     | 12,024       | 112,042 |

## 4. EXPENDITURE ON CHARITABLE ACTIVITIES

|                                                | £        | £        |
|------------------------------------------------|----------|----------|
|                                                | 2024     | 2023     |
| Staff costs                                    | 93,537   | 85,641   |
| Depreciation                                   | -        | -        |
| Staff training                                 | 383      | 378      |
| Resources                                      | 1,960    | 1,841    |
| Insurance                                      | 1,318    | 1,351    |
| Maintenance and Rent                           | 2,003    | 1,311    |
| IT maintenance                                 | 492      | 378      |
| Utilities & Telephone                          | 4,600    | 4,400    |
| Consumables                                    | 482      | 1,095    |
| Professional fees & subscriptions              | 2,365    | 2,730    |
| Fruit                                          | 530      | 546      |
| Stationery and Postage                         | 570      | 469      |
| Staff Benefits                                 | 514      | 356      |
| Consulting                                     | -        | -        |
| Total unrestricted funds Yr ending 31 Aug 2024 | £108,754 |          |
| Total unrestricted funds Yr ending 31 Aug 2023 |          | £100,367 |

## 5. TRUSTEES



One of the trustees has been paid any remuneration or received any other benefits from an employment with their charity or a related entity.

#### 6. RELATED PARTY TRANSACTIONS

| Remuneration of key management personnel | £<br>2024 | £<br>2023 |
|------------------------------------------|-----------|-----------|
| Lydia Ralph (Manager)                    | 21,472    | 23,246    |

#### 7. EMPLOYEES

| The Average number of employees during the year was | 2024 | 2023 |
|-----------------------------------------------------|------|------|
|                                                     | 11   | 8    |

|                      | £             | £             |
|----------------------|---------------|---------------|
| Employment costs     | 95,984        | 90,597        |
| Pension and NI costs | 998           | 1,175         |
|                      | <u>96,982</u> | <u>91,772</u> |

#### 8. OTHER CREDITORS FALLING DUE WITHIN ONE YEAR

|                 | £<br>2024 | £<br>2023 |
|-----------------|-----------|-----------|
| Other creditors | 1695      | 14        |



# Profit and Loss

## Foundry Under Fives Pre School For the year ended 31 August 2024

2024

### Turnover

|                          |                   |
|--------------------------|-------------------|
| Cornwall Council Funding | 95,179.72         |
| Fundraising              | 839.85            |
| Interest Income          | 298.45            |
| Pre School Fees          | 17,827.37         |
| <b>Total Turnover</b>    | <b>114,145.39</b> |

### Cost of Sales

|                            |                  |
|----------------------------|------------------|
| Consumables                | 482.36           |
| Fruit                      | 530.32           |
| Gross Salaries             | 92,538.91        |
| Resources                  | 1,960.73         |
| <b>Total Cost of Sales</b> | <b>95,512.32</b> |

### Gross Profit

18,633.07

### Administrative Costs

|                                    |                  |
|------------------------------------|------------------|
| Audit & Accountancy fees           | 250.00           |
| Bookkeeping and Payroll Costs      | 2,040.50         |
| Charitable and Political Donations | (150.00)         |
| Entertainment-100% business        | 219.00           |
| General Expenses                   | 490.51           |
| Insurance                          | 1,318.18         |
| Interest Paid                      | (45.76)          |
| IT Software and Consumables        | 491.99           |
| Pensions Costs                     | 998.79           |
| Postage, Freight & Courier         | 9.40             |
| Printing & Stationery              | 561.94           |
| Rates                              | 104.79           |
| Rent                               | 50.00            |
| Repairs & Maintenance              | 1,359.00         |
| Staff Entertainment - 0%           | 190.00           |
| Staff Training                     | 383.40           |
| Staff Uniforms                     | 105.20           |
| Subscriptions                      | 75.00            |
| Telephone & Internet               | 502.90           |
| Utilities                          | 4,097.37         |
| <b>Total Administrative Costs</b>  | <b>13,052.21</b> |

### Operating Profit

5,580.86

### Profit on Ordinary Activities Before Taxation

5,580.86

### Profit after Taxation

5,580.86



# Gross To Net

Foundry Under Fives Pre School  
For the period 1 September 2023 to 31 August 2024

| POSTED DATE       | PAYMENT DATE | PAY FREQUENCY | GROSS EARNINGS | EE PENSION | DEDUCTIONS | STUDENT LOANS | EARNINGS ORDERS | PAYE     | EE NIC | NET PAY   | ER NIC - CLASS 1 | ER NIC - CLASS 1A | ER PENSION | BENEFITS |
|-------------------|--------------|---------------|----------------|------------|------------|---------------|-----------------|----------|--------|-----------|------------------|-------------------|------------|----------|
| Lydia Ralph       |              |               |                |            |            |               |                 |          |        |           |                  |                   |            |          |
| 13 May 2025       | 20 Sept 2023 | Monthly       | 2,077.47       | 62.30      | -          | 21.00         | -               | 205.80   | 123.54 | 1,664.83  | 182.09           | -                 | 46.73      | -        |
| 13 May 2025       | 20 Oct 2023  | Monthly       | 2,077.47       | 62.30      | -          | 21.00         | -               | 205.80   | 123.54 | 1,664.83  | 182.09           | -                 | 46.73      | -        |
| 13 May 2025       | 20 Nov 2023  | Monthly       | 2,077.51       | 62.31      | -          | 21.00         | -               | 206.00   | 123.54 | 1,664.66  | 182.09           | -                 | 46.73      | -        |
| 13 May 2025       | 15 Dec 2023  | Monthly       | 2,077.47       | 62.30      | -          | 21.00         | -               | 205.80   | 123.54 | 1,664.83  | 182.09           | -                 | 46.73      | -        |
| 13 May 2025       | 19 Jan 2024  | Monthly       | 2,077.46       | 62.30      | -          | 21.00         | -               | 205.80   | 102.95 | 1,685.41  | 182.08           | -                 | 46.73      | -        |
| 13 May 2025       | 20 Feb 2024  | Monthly       | 2,077.47       | 62.30      | -          | 21.00         | -               | 205.80   | 102.95 | 1,685.42  | 182.09           | -                 | 46.73      | -        |
| 13 May 2025       | 20 Mar 2024  | Monthly       | 858.08         | 13.53      | -          | -             | -               | (38.00)  | -      | 882.55    | 13.81            | -                 | 10.15      | -        |
| 13 May 2025       | 19 Apr 2024  | Monthly       | 1,366.33       | 29.02      | 120.87     | -             | -               | 39.40    | 15.80  | 1,161.24  | 67.27            | -                 | 21.77      | -        |
| 13 May 2025       | 19 May 2024  | Monthly       | 1,366.33       | 29.02      | 120.87     | -             | -               | 39.40    | 15.80  | 1,161.24  | 67.27            | -                 | 21.77      | -        |
| 13 May 2025       | 20 Jun 2024  | Monthly       | 1,805.49       | 12.75      | 966.96     | -             | -               | (42.00)  | -      | 867.78    | 11.11            | -                 | 9.56       | -        |
| 13 May 2025       | 19 Jul 2024  | Monthly       | 1,805.49       | 36.92      | 362.61     | -             | -               | 79.00    | 31.59  | 1,295.37  | 94.51            | -                 | 27.69      | -        |
| 17 Aug 2024       | 20 Aug 2024  | Monthly       | 1,805.49       | 42.16      | 231.56     | -             | -               | 105.00   | 42.07  | 1,384.70  | 112.60           | -                 | 31.62      | -        |
| Total Lydia Ralph |              |               | 21,472.06      | 537.21     | 1,802.87   | 126.00        | -               | 1,417.80 | 805.32 | 16,782.86 | 1,459.10         | -                 | 402.94     | -        |
| Total             |              |               | 21,472.06      | 537.21     | 1,802.87   | 126.00        | -               | 1,417.80 | 805.32 | 16,782.86 | 1,459.10         | -                 | 402.94     | -        |



# Petty Cash Transactions

Foundry Under Fives Pre School

For the period 1 September 2023 to 31 August 2024

| DATE            | SOURCE        | DESCRIPTION   | REFERENCE        | DEBIT  | CREDIT | RUNNING<br>BALANCE | GROSS    | VAT |
|-----------------|---------------|---------------|------------------|--------|--------|--------------------|----------|-----|
| Petty Cash      |               |               |                  |        |        |                    |          |     |
| Opening Balance |               |               |                  | 2.97   | -      | 2.97               | -        | -   |
| 8 Sept 2023     | Receive Money | Fundraising   | Toys sold        | 15.00  | -      | 17.97              | 15.00    | -   |
| 14 Sept 2023    | Spend Money   | B&M           | Coloured Card    | -      | 1.99   | 15.98              | (1.99)   | -   |
| 16 Sept 2023    | Spend Money   | parents       | Bumbo            | -      | 5.00   | 10.98              | (5.00)   | -   |
| 20 Sept 2023    | Spend Money   | Lidl          | Bin Liners       | -      | 3.38   | 7.60               | (3.38)   | -   |
| 10 Oct 2023     | Receive Money | Aspects       | Donation         | 150.00 | -      | 157.60             | 150.00   | -   |
| 15 Oct 2023     | Spend Money   | B&Q           | B&Q              | -      | 3.58   | 154.02             | (3.58)   | -   |
| 1 Nov 2023      | Receive Money | Fundraising   |                  | 0.40   | -      | 154.42             | 0.40     | -   |
| 11 Nov 2023     | Spend Money   | Asda          | photo frame      | -      | 2.50   | 151.92             | (2.50)   | -   |
| 13 Nov 2023     | Spend Money   | Morrisons     |                  | -      | 1.50   | 150.42             | (1.50)   | -   |
| 14 Nov 2023     | Spend Money   | Asda          | Rice             | -      | 2.08   | 148.34             | (2.08)   | -   |
| 17 Nov 2023     | Spend Money   | Fees          |                  | -      | 0.70   | 147.64             | (0.70)   | -   |
| 18 Dec 2023     | Receive Money | Fundraising   | Raffle           | 30.00  | -      | 177.64             | 30.00    | -   |
| 18 Dec 2023     | Spend Money   | Fundraising   |                  | -      | 100.00 | 77.64              | (100.00) | -   |
| 25 Jan 2024     | Spend Money   | Asda          |                  | -      | 20.00  | 57.64              | (20.00)  | -   |
| 3 Feb 2024      | Spend Money   | Asda          | Fruit            | -      | 13.06  | 44.58              | (13.06)  | -   |
| 6 Feb 2024      | Spend Money   | Home Bargains | Brushes          | -      | 8.21   | 36.37              | (8.21)   | -   |
| 15 Feb 2024     | Spend Money   | Ryman         | Fluorescent pens | -      | 3.99   | 32.38              | (3.99)   | -   |
| 15 Feb 2024     | Spend Money   | Poundland     |                  | -      | 1.00   | 31.38              | (1.00)   | -   |
| 20 Feb 2024     | Spend Money   | Poundland     | Drain unblocker  | -      | 2.00   | 29.38              | (2.00)   | -   |
| 21 Feb 2024     | Spend Money   | Asda          | Stationary       | -      | 5.10   | 24.28              | (5.10)   | -   |
| 26 Feb 2024     | Spend Money   | Warrens       | Saffron Cake     | -      | 5.50   | 18.78              | (5.50)   | -   |
| 28 Feb 2024     | Spend Money   | spar          | Cake             | -      | 3.75   | 15.03              | (3.75)   | -   |

Petty Cash Transactions

| DATE        | SOURCE        | DESCRIPTION              | REFERENCE           | DEBIT  | CREDIT | RUNNING<br>BALANCE | GROSS   | VAT |
|-------------|---------------|--------------------------|---------------------|--------|--------|--------------------|---------|-----|
| 29 Feb 2024 | Spend Money   | Asda                     | Stationary          | -      | 11.60  | 3.43               | (11.60) | -   |
| 2 Mar 2024  | Spend Money   | Chacewater Garden Centre | Seeds               | -      | 2.49   | 0.94               | (2.49)  | -   |
| 5 Mar 2024  | Spend Money   | Home Bargains            | Seeds               | -      | 1.49   | (0.55)             | (1.49)  | -   |
| 10 Mar 2024 | Spend Money   | Dobbies                  | seeds               | -      | 2.49   | (3.04)             | (2.49)  | -   |
| 11 Mar 2024 | Spend Money   | Tesco                    | Chia seeds          | -      | 3.60   | (6.64)             | (3.60)  | -   |
| 19 Mar 2024 | Spend Money   | Home Bargains            | Envelopes           | -      | 0.89   | (7.53)             | (0.89)  | -   |
| 27 Mar 2024 | Spend Money   | Post office              | Postage             | -      | 4.80   | (12.33)            | (4.80)  | -   |
| 5 Apr 2024  | Spend Money   | Asda                     | Seeds               | -      | 2.50   | (14.83)            | (2.50)  | -   |
| 10 Apr 2024 | Spend Money   | Amazon                   | Butterflies         | -      | 27.95  | (42.78)            | (27.95) | -   |
| 22 Apr 2024 | Spend Money   | Lidl                     | Growbag             | -      | 4.98   | (47.76)            | (4.98)  | -   |
| 27 Apr 2024 | Receive Money | Fundraising              | Easter Raffle       | 74.00  | -      | 26.24              | 74.00   | -   |
| 15 May 2024 | Spend Money   | Asda                     | Flowers             | -      | 10.00  | 16.24              | (10.00) | -   |
| 20 May 2024 | Spend Money   | B&M                      | B & M               | -      | 6.00   | 10.24              | (6.00)  | -   |
| 21 May 2024 | Spend Money   | spar                     | Water for walk      | -      | 1.49   | 8.75               | (1.49)  | -   |
| 31 May 2024 | Receive Money | Fundraising              | Bunny hop           | 222.50 | -      | 231.25             | 222.50  | -   |
| 4 Jun 2024  | Spend Money   | Amazon                   | Room Thermometer    | -      | 6.99   | 224.26             | (6.99)  | -   |
| 4 Jun 2024  | Spend Money   | Amazon                   | First Aid Kit       | -      | 9.95   | 214.31             | (9.95)  | -   |
| 4 Jun 2024  | Spend Money   | Amazon                   | Hi Vis & PAYG Phone | -      | 35.70  | 178.61             | (35.70) | -   |
| 6 Jun 2024  | Spend Money   | Post office              | Post office         | -      | 4.60   | 174.01             | (4.60)  | -   |
| 19 Jun 2024 | Spend Money   | Home Bargains            | Laminating pouch    | -      | 4.47   | 169.54             | (4.47)  | -   |
| 20 Jun 2024 | Spend Money   | Asda                     | Uniform             | -      | 9.60   | 159.94             | (9.60)  | -   |
| 20 Jun 2024 | Spend Money   | Asda                     | Uniform             | -      | 20.00  | 139.94             | (20.00) | -   |
| 2 Jul 2024  | Spend Money   | Home Bargains            | Home Bargains       | -      | 21.74  | 118.20             | (21.74) | -   |
| 2 Jul 2024  | Spend Money   | Home Bargains            | Fruit               | -      | 4.47   | 113.73             | (4.47)  | -   |
| 2 Jul 2024  | Spend Money   | screwfix                 | Screw               | -      | 6.29   | 107.44             | (6.29)  | -   |
| 8 Jul 2024  | Spend Money   | Asda                     | Fruit               | -      | 3.90   | 103.54             | (3.90)  | -   |
| 15 Jul 2024 | Spend Money   | snapfish                 | Photos              | -      | 9.29   | 94.25              | (9.29)  | -   |

Petty Cash Transactions

| DATE             | SOURCE      | DESCRIPTION | REFERENCE  | DEBIT  | CREDIT | RUNNING<br>BALANCE | GROSS   | VAT |
|------------------|-------------|-------------|------------|--------|--------|--------------------|---------|-----|
| 18 Jul 2024      | Spend Money | Misc        | Cupcakes   | -      | 17.50  | 76.75              | (17.50) | -   |
| 30 Jul 2024      | Spend Money | Misc        | High Chair | -      | 4.00   | 72.75              | (4.00)  | -   |
| Total Petty Cash |             |             |            | 491.90 | 422.12 | 72.75              | 69.78   | -   |
| Closing Balance  |             |             |            | 72.75  | -      | 72.75              | -       | -   |
| Total            |             |             |            | 491.90 | 422.12 | 69.78              | 69.78   | -   |



# P32 Summary

## Employer Payment Record - Page 1 of 2

6 April 2023 to 5 April 2024

Foundry Under Fives Pre School  
Accounts office reference #:  
470PX00145072

NOTE: This file is for informational purposes only. This document is not meant for filing.

| TAX PERIOD              | INCOME TAX | STUDENT LOAN DEDUCTIONS | POSTGRADUATE LOAN DEDUCTIONS | EMPLOYMENT ALLOWANCE* | GROSS CLASS 1 NIC | SNMPRECOVERY | NICONSMP | SNCP Recovery | NIC ON SNCP | SPP RECOVERY | NICONSPP | CLASS 1A NIC |
|-------------------------|------------|-------------------------|------------------------------|-----------------------|-------------------|--------------|----------|---------------|-------------|--------------|----------|--------------|
| 06 Apr - 05 May         | 336.60     | 21.00                   | 0.00                         | 285.51                | 396.88            | 0.00         | 0.00     | 0.00          | 0.00        | 0.00         | 0.00     | 0.00         |
| 06 May - 05 Jun         | 361.60     | 1.00                    | 0.00                         | 274.16                | 409.14            | 0.00         | 0.00     | 0.00          | 0.00        | 0.00         | 0.00     | 0.00         |
| 06 Jun - 05 Jul         | 314.00     | 1.00                    | 0.00                         | 236.30                | 344.88            | 0.00         | 0.00     | 0.00          | 0.00        | 0.00         | 0.00     | 0.00         |
| 06 Jul - 05 Aug         | 413.00     | 8.00                    | 0.00                         | 311.26                | 468.05            | 0.00         | 0.00     | 0.00          | 0.00        | 0.00         | 0.00     | 0.00         |
| 06 Aug - 05 Sep         | 389.60     | 21.00                   | 0.00                         | 291.01                | 434.91            | 0.00         | 0.00     | 0.00          | 0.00        | 0.00         | 0.00     | 0.00         |
| 06 Sep - 05 Oct         | 386.60     | 21.00                   | 0.00                         | 302.09                | 462.74            | 0.00         | 0.00     | 0.00          | 0.00        | 0.00         | 0.00     | 0.00         |
| 06 Oct - 05 Nov         | 542.60     | 21.00                   | 0.00                         | 337.51                | 532.47            | 0.00         | 0.00     | 0.00          | 0.00        | 0.00         | 0.00     | 0.00         |
| 06 Nov - 05 Dec         | 538.80     | 21.00                   | 0.00                         | 316.54                | 488.38            | 0.00         | 0.00     | 0.00          | 0.00        | 0.00         | 0.00     | 0.00         |
| 06 Dec - 05 Jan         | 504.20     | 21.00                   | 0.00                         | 326.54                | 505.84            | 0.00         | 0.00     | 0.00          | 0.00        | 0.00         | 0.00     | 0.00         |
| 06 Jan - 05 Feb         | 56.20      | 21.00                   | 0.00                         | 308.18                | 450.76            | 0.00         | 0.00     | 0.00          | 0.00        | 0.00         | 0.00     | 0.00         |
| 06 Feb - 05 Mar         | 463.60     | 21.00                   | 0.00                         | 417.01                | 603.19            | 0.00         | 0.00     | 0.00          | 0.00        | 0.00         | 0.00     | 0.00         |
| 06 Mar - 05 Apr         | 191.80     | 0.00                    | 0.00                         | 149.52                | 191.01            | 0.00         | 0.00     | 0.00          | 0.00        | 0.00         | 0.00     | 0.00         |
| GRAND TOTAL MONTHS 1-12 | 4498.60    | 178.00                  | 0.00                         | 3535.63               | 5288.25           | 0.00         | 0.00     | 0.00          | 0.00        | 0.00         | 0.00     | 0.00         |

\*All Statutory Recovery journal entries are now automatically posted.  
To account for CIS Suffered you will need to refer to support. [Visit the Help Centre](#) for more information.



# P32 Summary

## Employer Payment Record - Page 2 of 2

6 April 2023 to 5 April 2024

Foundry Under Fives Pre School  
Accounts office reference #:  
470PX00145072

NOTE: This file is for informational purposes only. This document is not meant for filing.

| TAX PERIOD                 | SHPP RECOVERY | NIC ON SHPP | SAP RECOVERY | NIC ON SAP | CIS  | SBP RECOVERY | NIC ON SBP | TOTAL DEDUCTIONS | AMOUNT DUE |
|----------------------------|---------------|-------------|--------------|------------|------|--------------|------------|------------------|------------|
| 06 Apr - 05 May            | 0.00          | 0.00        | 0.00         | 0.00       | 0.00 | 0.00         | 0.00       | 285.51           | 488.97     |
| 06 May - 05 Jun            | 0.00          | 0.00        | 0.00         | 0.00       | 0.00 | 0.00         | 0.00       | 274.16           | 497.58     |
| 06 Jun - 05 Jul            | 0.00          | 0.00        | 0.00         | 0.00       | 0.00 | 0.00         | 0.00       | 236.30           | 423.58     |
| 06 Jul - 05 Aug            | 0.00          | 0.00        | 0.00         | 0.00       | 0.00 | 0.00         | 0.00       | 311.26           | 577.79     |
| 06 Aug - 05 Sep            | 0.00          | 0.00        | 0.00         | 0.00       | 0.00 | 0.00         | 0.00       | 291.01           | 554.50     |
| 06 Sep - 05 Oct            | 0.00          | 0.00        | 0.00         | 0.00       | 0.00 | 0.00         | 0.00       | 302.09           | 568.25     |
| 06 Oct - 05 Nov            | 0.00          | 0.00        | 0.00         | 0.00       | 0.00 | 0.00         | 0.00       | 337.51           | 758.56     |
| 06 Nov - 05 Dec            | 0.00          | 0.00        | 0.00         | 0.00       | 0.00 | 0.00         | 0.00       | 316.54           | 731.64     |
| 06 Dec - 05 Jan            | 0.00          | 0.00        | 0.00         | 0.00       | 0.00 | 0.00         | 0.00       | 326.54           | 704.50     |
| 06 Jan - 05 Feb            | 0.00          | 0.00        | 0.00         | 0.00       | 0.00 | 0.00         | 0.00       | 308.18           | 219.78     |
| 06 Feb - 05 Mar            | 0.00          | 0.00        | 0.00         | 0.00       | 0.00 | 0.00         | 0.00       | 417.01           | 670.78     |
| 06 Mar - 05 Apr            | 0.00          | 0.00        | 0.00         | 0.00       | 0.00 | 0.00         | 0.00       | 149.52           | 233.29     |
| GRAND TOTAL<br>MONTHS 1-12 | 0.00          | 0.00        | 0.00         | 0.00       | 0.00 | 0.00         | 0.00       | 3535.63          | 6429.22    |

\*All Statutory Recovery journal entries are now automatically posted.  
To account for CIS Suffered you will need to refer to support. [Visit the Help Centre](#) for more information.



# Approved and paid

Foundry Under Fives Pre School  
For the period 1 September 2023 to 31 August 2024

| INVOICE DATE           | SOURCE          | REFERENCE  | DUE DATE    | LAST PAYMENT DATE | GROSS  | PAYMENTS / DEBITS | BALANCE |
|------------------------|-----------------|------------|-------------|-------------------|--------|-------------------|---------|
| South West Water       |                 |            |             |                   |        |                   |         |
| 29 Feb 2024            | Payable Invoice | 4085133824 | 15 Apr 2024 | 15 Jan 2024       | 234.17 | 234.17            | -       |
| 9 Aug 2024             | Payable Invoice | 5086916820 | 31 Aug 2024 | 15 Jul 2024       | 251.86 | 251.86            | -       |
| Total South West Water |                 |            |             |                   | 486.03 | 486.03            | -       |
| Total                  |                 |            |             |                   | 486.03 | 486.03            | -       |



# Pensions Payable Transactions

Foundry Under Fives Pre School

For the period 1 September 2023 to 31 August 2024

| DATE                    | SOURCE          | DESCRIPTION        | REFERENCE                       | DEBIT  | CREDIT | RUNNING<br>BALANCE | GROSS    | VAT |
|-------------------------|-----------------|--------------------|---------------------------------|--------|--------|--------------------|----------|-----|
| <b>Pensions Payable</b> |                 |                    |                                 |        |        |                    |          |     |
|                         | Opening Balance |                    |                                 | -      | 14.64  | 14.64              | -        | -   |
| 20 Sept 2023            | Payroll Expense | Deductions         | Payroll Expense Journal - PD-56 | -      | 122.15 | 136.79             | 122.15   | -   |
| 20 Sept 2023            | Payroll Expense | Benefits           | Payroll Expense Journal - PD-56 | -      | 91.61  | 228.40             | 91.61    | -   |
| 22 Sept 2023            | Spend Money     | NEST - Nest Sept23 |                                 | 213.76 | -      | 14.64              | (213.76) | -   |
| 20 Oct 2023             | Payroll Expense | Deductions         | Payroll Expense Journal - PD-57 | -      | 129.03 | 143.67             | 129.03   | -   |
| 20 Oct 2023             | Payroll Expense | Benefits           | Payroll Expense Journal - PD-57 | -      | 96.78  | 240.45             | 96.78    | -   |
| 23 Oct 2023             | Spend Money     | NEST - Nest Oct 23 |                                 | 225.81 | -      | 14.64              | (225.81) | -   |
| 20 Nov 2023             | Payroll Expense | Deductions         | Payroll Expense Journal - PD-58 | -      | 120.33 | 134.97             | 120.33   | -   |
| 20 Nov 2023             | Payroll Expense | Benefits           | Payroll Expense Journal - PD-58 | -      | 90.25  | 225.22             | 90.25    | -   |
| 22 Nov 2023             | Spend Money     | NEST - Nest Nov 23 |                                 | 210.58 | -      | 14.64              | (210.58) | -   |
| 15 Dec 2023             | Payroll Expense | Deductions         | Payroll Expense Journal - PD-59 | -      | 119.77 | 134.41             | 119.77   | -   |
| 15 Dec 2023             | Payroll Expense | Benefits           | Payroll Expense Journal - PD-59 | -      | 89.83  | 224.24             | 89.83    | -   |
| 15 Dec 2023             | Spend Money     | NEST - Nest DEC23  |                                 | 209.60 | -      | 14.64              | (209.60) | -   |
| 19 Jan 2024             | Payroll Expense | Deductions         | Payroll Expense Journal - PD-60 | -      | 117.91 | 132.55             | 117.91   | -   |
| 19 Jan 2024             | Payroll Expense | Benefits           | Payroll Expense Journal - PD-60 | -      | 88.43  | 220.98             | 88.43    | -   |
| 22 Jan 2024             | Spend Money     | NEST - Nest Jan 23 |                                 | 206.34 | -      | 14.64              | (206.34) | -   |
| 20 Feb 2024             | Payroll Expense | Deductions         | Payroll Expense Journal - PD-61 | -      | 129.50 | 144.14             | 129.50   | -   |
| 20 Feb 2024             | Payroll Expense | Benefits           | Payroll Expense Journal - PD-61 | -      | 97.14  | 241.28             | 97.14    | -   |
| 21 Feb 2024             | Spend Money     | NEST - Nest FEB 23 |                                 | 226.64 | -      | 14.64              | (226.64) | -   |
| 20 Mar 2024             | Payroll Expense | Deductions         | Payroll Expense Journal - PD-62 | -      | 70.96  | 85.60              | 70.96    | -   |
| 20 Mar 2024             | Payroll Expense | Benefits           | Payroll Expense Journal - PD-62 | -      | 53.23  | 138.83             | 53.23    | -   |
| 21 Mar 2024             | Spend Money     | NEST - Nest MAR 24 |                                 | 124.19 | -      | 14.64              | (124.19) | -   |
| 19 Apr 2024             | Payroll Expense | Deductions         | Payroll Expense Journal - PD-63 | -      | 97.23  | 111.87             | 97.23    | -   |

Pensions Payable Transactions

| DATE                   | SOURCE          | DESCRIPTION                            | REFERENCE                       | DEBIT    | CREDIT   | RUNNING<br>BALANCE | GROSS    | VAT |
|------------------------|-----------------|----------------------------------------|---------------------------------|----------|----------|--------------------|----------|-----|
| 19 Apr 2024            | Payroll Expense | Benefits                               | Payroll Expense Journal - PD-63 | -        | 72.93    | 184.80             | 72.93    | -   |
| 22 Apr 2024            | Spend Money     | NEST - Nest APR 24                     |                                 | 170.16   | -        | 14.64              | (170.16) | -   |
| 16 May 2024            | Spend Money     | NEST - Nest payment allocation from 23 |                                 | 14.64    | -        | -                  | (14.64)  | -   |
| 19 May 2024            | Payroll Expense | Deductions                             | Payroll Expense Journal - PD-64 | -        | 101.04   | 101.04             | 101.04   | -   |
| 19 May 2024            | Payroll Expense | Benefits                               | Payroll Expense Journal - PD-64 | -        | 75.78    | 176.82             | 75.78    | -   |
| 20 May 2024            | Spend Money     | NEST - Nest Pension May 24             |                                 | 176.82   | -        | -                  | (176.82) | -   |
| 20 Jun 2024            | Payroll Expense | Deductions                             | Payroll Expense Journal - PD-65 | -        | 72.77    | 72.77              | 72.77    | -   |
| 20 Jun 2024            | Payroll Expense | Benefits                               | Payroll Expense Journal - PD-65 | -        | 54.58    | 127.35             | 54.58    | -   |
| 24 Jun 2024            | Spend Money     | NEST - Nest Pension Jun 24             |                                 | 127.35   | -        | -                  | (127.35) | -   |
| 19 Jul 2024            | Payroll Expense | Deductions                             | Payroll Expense Journal - PD-66 | -        | 135.59   | 135.59             | 135.59   | -   |
| 19 Jul 2024            | Payroll Expense | Benefits                               | Payroll Expense Journal - PD-66 | -        | 101.70   | 237.29             | 101.70   | -   |
| 25 Jul 2024            | Spend Money     | NEST - Nest Pension Jul 24             |                                 | 237.29   | -        | -                  | (237.29) | -   |
| 20 Aug 2024            | Payroll Expense | Deductions                             | Payroll Expense Journal - PD-67 | -        | 115.37   | 115.37             | 115.37   | -   |
| 20 Aug 2024            | Payroll Expense | Benefits                               | Payroll Expense Journal - PD-67 | -        | 86.53    | 201.90             | 86.53    | -   |
| 22 Aug 2024            | Spend Money     | NEST - Nest Pension Aug24              |                                 | 201.90   | -        | -                  | (201.90) | -   |
| Total Pensions Payable |                 |                                        |                                 | 2,345.08 | 2,330.44 | -                  | (14.64)  | -   |
| Closing Balance        |                 |                                        |                                 | -        | -        | -                  | -        | -   |
| Total                  |                 |                                        |                                 | 2,345.08 | 2,330.44 | 14.64              | (14.64)  | -   |

# PAYE Payable Transactions

Foundry Under Fives Pre School

For the period 1 September 2023 to 31 August 2024

| DATE            | SOURCE          | DESCRIPTION                     | REFERENCE                       | DEBIT    | CREDIT   | RUNNING<br>BALANCE | GROSS      | VAT |
|-----------------|-----------------|---------------------------------|---------------------------------|----------|----------|--------------------|------------|-----|
| PAYE Payable    |                 |                                 |                                 |          |          |                    |            |     |
| Opening Balance |                 |                                 |                                 | -        | 1,459.84 | 1,459.84           | -          | -   |
| 20 Sept 2023    | Payroll Expense | Tax                             | Payroll Expense Journal - PD-56 | -        | 386.60   | 1,846.44           | 386.60     | -   |
| 20 Sept 2023    | Payroll Expense | Deductions                      | Payroll Expense Journal - PD-56 | -        | 21.00    | 1,867.44           | 21.00      | -   |
| 20 Sept 2023    | Payroll Expense | Employment Allowance            | Payroll Expense Journal - PD-56 | 302.09   | -        | 1,565.35           | (302.09)   | -   |
| 20 Sept 2023    | Payroll Expense | National Insurance Contribution | Payroll Expense Journal - PD-56 | -        | 462.74   | 2,028.09           | 462.74     | -   |
| 20 Oct 2023     | Payroll Expense | Tax                             | Payroll Expense Journal - PD-57 | -        | 542.60   | 2,570.69           | 542.60     | -   |
| 20 Oct 2023     | Payroll Expense | Deductions                      | Payroll Expense Journal - PD-57 | -        | 21.00    | 2,591.69           | 21.00      | -   |
| 20 Oct 2023     | Payroll Expense | Employment Allowance            | Payroll Expense Journal - PD-57 | 337.51   | -        | 2,254.18           | (337.51)   | -   |
| 20 Oct 2023     | Payroll Expense | National Insurance Contribution | Payroll Expense Journal - PD-57 | -        | 532.47   | 2,786.65           | 532.47     | -   |
| 25 Oct 2023     | Spend Money     | HMRC - PAYE                     |                                 | 1,700.54 | -        | 1,086.11           | (1,700.54) | -   |
| 20 Nov 2023     | Payroll Expense | Tax                             | Payroll Expense Journal - PD-58 | -        | 538.80   | 1,624.91           | 538.80     | -   |
| 20 Nov 2023     | Payroll Expense | Deductions                      | Payroll Expense Journal - PD-58 | -        | 21.00    | 1,645.91           | 21.00      | -   |
| 20 Nov 2023     | Payroll Expense | Employment Allowance            | Payroll Expense Journal - PD-58 | 316.54   | -        | 1,329.37           | (316.54)   | -   |
| 20 Nov 2023     | Payroll Expense | National Insurance Contribution | Payroll Expense Journal - PD-58 | -        | 488.38   | 1,817.75           | 488.38     | -   |
| 15 Dec 2023     | Payroll Expense | Tax                             | Payroll Expense Journal - PD-59 | -        | 504.20   | 2,321.95           | 504.20     | -   |
| 15 Dec 2023     | Payroll Expense | Deductions                      | Payroll Expense Journal - PD-59 | -        | 21.00    | 2,342.95           | 21.00      | -   |
| 15 Dec 2023     | Payroll Expense | Employment Allowance            | Payroll Expense Journal - PD-59 | 326.54   | -        | 2,016.41           | (326.54)   | -   |
| 15 Dec 2023     | Payroll Expense | National Insurance Contribution | Payroll Expense Journal - PD-59 | -        | 505.84   | 2,522.25           | 505.84     | -   |
| 19 Jan 2024     | Payroll Expense | Tax                             | Payroll Expense Journal - PD-60 | -        | 56.20    | 2,578.45           | 56.20      | -   |
| 19 Jan 2024     | Payroll Expense | Deductions                      | Payroll Expense Journal - PD-60 | -        | 21.00    | 2,599.45           | 21.00      | -   |
| 19 Jan 2024     | Payroll Expense | Employment Allowance            | Payroll Expense Journal - PD-60 | 308.18   | -        | 2,291.27           | (308.18)   | -   |
| 19 Jan 2024     | Payroll Expense | National Insurance Contribution | Payroll Expense Journal - PD-60 | -        | 450.76   | 2,742.03           | 450.76     | -   |
| 25 Jan 2024     | Spend Money     | HMRC - PAYE                     |                                 | 2,194.70 | -        | 547.33             | (2,194.70) | -   |

PAYE Payable Transactions

| DATE               | SOURCE          | DESCRIPTION                     | REFERENCE                       | DEBIT    | CREDIT   | RUNNING<br>BALANCE | GROSS      | VAT |
|--------------------|-----------------|---------------------------------|---------------------------------|----------|----------|--------------------|------------|-----|
| 20 Feb 2024        | Payroll Expense | Tax                             | Payroll Expense Journal - PD-61 | -        | 463.60   | 1,010.93           | 463.60     | -   |
| 20 Feb 2024        | Payroll Expense | Deductions                      | Payroll Expense Journal - PD-61 | -        | 21.00    | 1,031.93           | 21.00      | -   |
| 20 Feb 2024        | Payroll Expense | Employment Allowance            | Payroll Expense Journal - PD-61 | 417.01   | -        | 614.92             | (417.01)   | -   |
| 20 Feb 2024        | Payroll Expense | National Insurance Contribution | Payroll Expense Journal - PD-61 | -        | 603.19   | 1,218.11           | 603.19     | -   |
| 20 Mar 2024        | Payroll Expense | Tax                             | Payroll Expense Journal - PD-62 | -        | 191.80   | 1,409.91           | 191.80     | -   |
| 20 Mar 2024        | Payroll Expense | Employment Allowance            | Payroll Expense Journal - PD-62 | 149.52   | -        | 1,260.39           | (149.52)   | -   |
| 20 Mar 2024        | Payroll Expense | National Insurance Contribution | Payroll Expense Journal - PD-62 | -        | 191.01   | 1,451.40           | 191.01     | -   |
| 19 Apr 2024        | Payroll Expense | Tax                             | Payroll Expense Journal - PD-63 | -        | 225.00   | 1,676.40           | 225.00     | -   |
| 19 Apr 2024        | Payroll Expense | Employment Allowance            | Payroll Expense Journal - PD-63 | 212.32   | -        | 1,464.08           | (212.32)   | -   |
| 19 Apr 2024        | Payroll Expense | National Insurance Contribution | Payroll Expense Journal - PD-63 | -        | 251.01   | 1,715.09           | 251.01     | -   |
| 25 Apr 2024        | Spend Money     | HMRC - PAYE                     |                                 | 1,123.85 | -        | 591.24             | (1,123.85) | -   |
| 19 May 2024        | Payroll Expense | Tax                             | Payroll Expense Journal - PD-64 | -        | 258.20   | 849.44             | 258.20     | -   |
| 19 May 2024        | Payroll Expense | Employment Allowance            | Payroll Expense Journal - PD-64 | 217.15   | -        | 632.29             | (217.15)   | -   |
| 19 May 2024        | Payroll Expense | National Insurance Contribution | Payroll Expense Journal - PD-64 | -        | 267.50   | 899.79             | 267.50     | -   |
| 20 Jun 2024        | Payroll Expense | Tax                             | Payroll Expense Journal - PD-65 | -        | 416.80   | 1,316.59           | 416.80     | -   |
| 20 Jun 2024        | Payroll Expense | Employment Allowance            | Payroll Expense Journal - PD-65 | 201.46   | -        | 1,115.13           | (201.46)   | -   |
| 20 Jun 2024        | Payroll Expense | National Insurance Contribution | Payroll Expense Journal - PD-65 | -        | 239.30   | 1,354.43           | 239.30     | -   |
| 19 Jul 2024        | Payroll Expense | Tax                             | Payroll Expense Journal - PD-66 | -        | 636.60   | 1,991.03           | 636.60     | -   |
| 19 Jul 2024        | Payroll Expense | Employment Allowance            | Payroll Expense Journal - PD-66 | 336.34   | -        | 1,654.69           | (336.34)   | -   |
| 19 Jul 2024        | Payroll Expense | National Insurance Contribution | Payroll Expense Journal - PD-66 | -        | 438.52   | 2,093.21           | 438.52     | -   |
| 25 Jul 2024        | Spend Money     | HMRC - PAYE                     |                                 | 1,026.88 | -        | 1,066.33           | (1,026.88) | -   |
| 20 Aug 2024        | Payroll Expense | Tax                             | Payroll Expense Journal - PD-67 | -        | 534.80   | 1,601.13           | 534.80     | -   |
| 20 Aug 2024        | Payroll Expense | Employment Allowance            | Payroll Expense Journal - PD-67 | 287.85   | -        | 1,313.28           | (287.85)   | -   |
| 20 Aug 2024        | Payroll Expense | National Insurance Contribution | Payroll Expense Journal - PD-67 | -        | 381.98   | 1,695.26           | 381.98     | -   |
| Total PAYE Payable |                 |                                 |                                 | 9,458.48 | 9,693.90 | 1,695.26           | 235.42     | -   |
| Closing Balance    |                 |                                 |                                 | -        | 1,695.26 | 1,695.26           | -          | -   |
| Total              |                 |                                 |                                 | 9,458.48 | 9,693.90 | (235.42)           | 235.42     | -   |



Section A

Independent Examiner's Report

Report to the trustees

Charity Name  
Foundry Under Fives Pre-School

On accounts for the year  
ended

31<sup>st</sup> August 2024

Charity no  
(if any)

1195503

Set out on pages

(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 **31/08/2024**

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 AAT.

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.

Signed:

*Pippa C Arthur*

Date:

16/06/2025

Name:

Pippa Arthur

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

AAT Accountant



**Address:**

18 Millbank Meadow

Leedtown, Hayle, Cornwall

TR7 6DP

**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.**





Pippa Arthur  
Pippa Arthur Accountancy  
18 Millbank Meadow  
Leedstown  
Hayle  
Cornwall  
TR27 6DP  
07500908232  
[pipartacc@gmail.com](mailto:pipartacc@gmail.com)

16<sup>d</sup> June 2025

To the trustees/members of Foundry Under Fives Pre-school

I have completed my examination for accounts Sept 23/Aug 24.

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

- (1) Accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
- (2) The accounts do not accord with those records.

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.

Signed Name:

PIPPA ARTHUR

Relevant professional qualification or body: AAT ACCOUNTANT

Address: 18 MILLBANK MEADOW,

LEEDSTOWN,

HAYLE,

CORNWALL,

TR27 6DP.

