

ST WINEFRIDE'S PLAYGROUP
INDEPENDENT EXAMINERS REPORT
FOR THE YEAR ENDED 31 JULY 2023

**Independent Examiners Report to the Trustees of St Winefride's Playgroup
for the year ended 31 July 2023**

**Respective responsibilities of
trustees and examiner**

As the charity's trustees you are responsible for the preparation of the accounts: you consider that the audit requirement of section 43(2) of the Charities Act 1993 (the Act) does not apply. It is my responsibility to state, on the basis of procedures specified in the General Directions given by the Charity Commissioners under section 43(7)(b) of the Act, whether particular matters have come to my attention.

**Basis of independent examiner's
report**

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the Charity and a comparisons 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 I do not express an audit opinion on the view given by the accounts.

**Independent examiners
statement**

In connection with my examination, no matter has come to my attention.

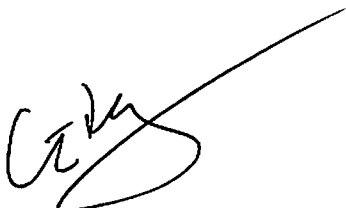
(1) which gives me reasonable cause to believe that in any material respect the requirements:

to keep accounting records in accordance with
section 41 of the Act

have 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.

**Craig Large
FCCA CTA**



Date: 30/05/2024

Profit and Loss

St Winefride's Playgroup

For the year ended 31 July 2023

Account	2023
Turnover	
Interest Income	607 81
Other Revenue	100 543 45
Sales	18 857 35
Total Turnover	120 008 61
Cost of Sales	
Cost of Goods Sold	1 370 79
Direct Expenses	125 00
Direct Wages	7 977 46
Total Cost of Sales	9 473 25
Gross Profit	110 535 36
Administrative Costs	
Audit & Accountancy fees	90 00
Bank Fees	66 72
Charitable and Political Donations	(172 50)
Cleaning	170 22
Employers National Insurance	1 330 62
Entertainment - 0%	287 85
EYPP	1 202 27
General Expenses	2 313 41
Insurance	760 00
IT Software and Consumables	1 452 99
Light, Power, Heating	4 573 33
Pensions Costs	2 354 06
Printing & Stationery	4 98
Rent	4 513 93
Repairs & Maintenance	526 08
Salaries	102 501 67
Snack	1 190 10
Staff Training	541 00
Subscriptions	155 88
Telephone & Internet	501 30
Waste Collection	364 89
Water	498 28
Total Administrative Costs	125 227 08
Operating Profit	(14 691 72)
Profit on Ordinary Activities Before Taxatio	(14 691 72)
Profit after Taxation	(14 691 72)

Balance Sheet

St Winefride's Playgroup

As at 31 July 2023

Account	31 Jul 2023
Current Assets	
Cash at bank and in hand	
Petty Cash	1 518 59
STWINEPLAY	47 390 46
STWINEPLAY#001	75 715 97
Total Cash at bank and in hand	124 625 02
Accounts Receivable	(4 21)
Rent Deposit	2 135 82
Total Current Assets	126 756 63
Creditors: amounts falling due within one year	
NIC Payable	3 110 64
PAYE Payable	(1 832 75)
Pensions Payable	438 81
Student Loan Deductions Payable	338 44
Total Creditors: amounts falling due within one year	2 055 14
Net Current Assets (Liabilities)	124 701 49
Total Assets less Current Liabilities	124 701 49
Net Assets	124 701 49
Capital and Reserves	
Current Year Earnings	(14 691 72)
Retained Earnings	139 393 21
Total Capital and Reserves	124 701 49

Trial Balance

St Winefride's Playgroup

As at 31 July 2023

Account Code	Account	Account Type	debit - Year to date	credit - Year to date
200	Sales	Revenue		18 857 35
260	Other Revenue	Revenue		100 543 45
270	Interest Income	Revenue		607 81
101	Snack	Expense	1 190 10	
102	EYPP	Expense	1 202 27	
103	Water	Expense	498 28	
104	Waste Collection	Expense	364 89	
310	Cost of Goods Sold	Direct Costs	1 370 79	
320	Direct Wages	Direct Costs	7 977 46	
325	Direct Expenses	Direct Costs	125 00	
401	Audit & Accountancy fees	Overhead	90 00	
404	Bank Fees	Overhead	66 72	
408	Cleaning	Overhead	170 22	
418	Charitable and Political Donations	Overhead		172 50
424	Entertainment - 0%	Overhead	287 85	
429	General Expenses	Overhead	2 313 41	
433	Insurance	Overhead	760 00	
445	Light, Power, Heating	Overhead	4 573 33	
461	Printing & Stationery	Overhead	4 98	
463	IT Software and Consumables	Overhead	1 452 99	
469	Rent	Overhead	4 513 93	
473	Repairs & Maintenance	Overhead	526 08	
477	Salaries	Overhead	102 501 67	
479	Employers National Insurance	Overhead	1 330 62	
480	Staff Training	Overhead	541 00	
482	Pensions Costs	Overhead	2 354 06	
485	Subscriptions	Overhead	155 88	
489	Telephone & Internet	Overhead	501 30	
	Petty Cash	Bank	1 518 59	
	STWINEPLAY#001	Bank	75 715 97	
	STWINEPLAY	Bank	47 390 46	
610	Accounts Receivable	Current Asset		4 21
712	Rent Deposit	Current Asset	2 135 82	
825	PAYE Payable	Current Liability	1 832 75	
826	NIC Payable	Current Liability		3 110 64
858	Pensions Payable	Current Liability		438 81
947	Student Loan Deductions Payable	Current Liability		338 44
960	Retained Earnings	Equity		139 393 21
Total			263 466 42	263 466 42