

## Northfields Pre-School

### INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE NORTHFIELDS PRE-SCHOOL

The report to the Trustees of the Northfields Pre-School on the accounts for the year ended 31<sup>st</sup> August 2022 as set out on pages 1 and 2.

#### Respective responsibilities of the Trustees and the Examiner

The Northfield's Pre-School Trustees are responsible for the preparation of the accounts. The Northfield's Pre-School trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:-

- examine the accounts under section 145 of the Charities Act;
- To follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act; and
- to state 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 Commission. An examination includes a review of the accounting records kept by the Northfields Pre-School and a comparison of the accounts presented with those records. It also includes considering 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 audit 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.

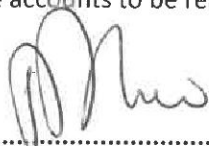
#### Independent examiner's statement

In the course of 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 Charities Act; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities 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.



.....  
**Jay Patel & Co**  
**Chartered Accountants**  
**278 Northfield Avenue**  
**Ealing**  
**London**  
**W5 4UB**

**NORTHFIELDS PRE-SCHOOL  
RECEIPTS AND PAYMENTS ACCOUNT  
FOR THE YEAR ENDED 31 AUGUST 2022**

**Receipts and Payments**

	General Fund	Total y.e.31.08.2022	Total y.e.31.08.2021
	£	£	£
<b>Receipts</b>			
<b>Operating Activities to further charity's subjects</b>			
Fees	34352	34352	41609
Nursery Education Grant (NEG Funding)	46435	46435	33159
Milk refunds	0	0	0
Miscellaneous	0	0	408
<b>Operating Activities to generate funds:</b>			
Fundraising initiatives and events	2213	2213	1842
Covid Grant	0	0	0
JRS - Furlough	0	0	0
<b>Total Receipts</b>	<b>83000</b>	<b>83000</b>	<b>77018</b>
<b>Charitable Payments</b>			
<b>Payments for generating funds:</b>			
Fundraising costs	2153	2153	1665
<b>Charitable activities - pre-school costs: -</b>			
Staff Costs & Pension	72870	72870	70924
Staff training and uniforms	0	0	826
Consumables/storysack costs	1202	1202	3697
<b>Support Costs:</b>			
PLA insurance and Ofsted registration fees		0	0
General administration costs	1825	1825	3267
Rent	3648	3648	100
<b>Management and administration:</b>			
Independent examiner's fee	600	600	600
<b>Total Payments</b>	<b>82298</b>	<b>82298</b>	<b>81079</b>
<b>Net of receipts/(payments)</b>	<b>701</b>	<b>701</b>	<b>-4061</b>
<b>Opening Cash and Bank Balances</b>	<b>12341</b>	<b>12341</b>	<b>16402</b>
<b>Closing Cash and Bank Balances</b>	<b><u>13042</u></b>	<b><u>13042</u></b>	<b><u>12341</u></b>

**NORTHFIELDS PRE-SCHOOL  
RECEIPTS AND PAYMENTS ACCOUNT  
FOR THE YEAR ENDED 31 AUGUST 2022**

General Fund	Total y.e.31.08.2022	Total y.e.31.08.2021
£	£	£
<b>Cash Funds:</b>		
Bank and Cash balances		
Bank Accounts	<u>13042</u>	<u>12341</u>
Total cash funds	<u>13042</u>	<u>12341</u>

**Other Assets - retained for charity's own use: -**

Office furniture and equipment - approximate cost £2,450  
Toys and play quipment - insured value £20,000

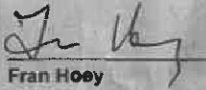
These accounts were approved by Management Committee on date and signed on their behalf.



Lucy Tavener

21/6/23

Date of approval



Fran Hoey

21/6/23

Date of approval

**1. BASIC OF ACCOUNTING**

A receipt and payments account and a statment of assets and liabilities has been produced as detailed under section 42(3)of the Charities Act 1993.

**2. STAFF COSTS**

	2022	2021
Total payroll costs including social security costs	72870	70924
Other costs	<u>0</u>	<u>826</u>
	<u>72870</u>	<u>71750</u>

The average number of employees during the year was 4.

No other trustee received any remuneration or reimbursement of expenses.

**3. DESIGNATED FUND - The Resources and Equipment Fund**

The designated fund, which has been set aside out of the unrestricted fund by trustees, is to be used to aid the purchase of toys and resouces and equipment.

