

**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 2023 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.

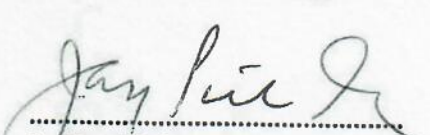
**Independent examiner's statement**

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 2023**

**Receipts and Payments**

	General Fund	Total y.e.31.08.2023	Total y.e.31.08.2022
	£	£	£
<b>Receipts</b>			
<b>Operating Activities to further charity's subjects</b>			
Fees	60810	60810	34352
Nursery Education Grant (NEG Funding)	17144	17144	46435
Milk refunds	0	0	0
Miscellaneous	0	0	0
<b>Operating Activities to generate funds:</b>			
Fundraising initiatives and events	3141	3141	2213
Covid Grant	0	0	0
JRS - Furlough	0	0	0
<b>Total Receipts</b>	<b>81095</b>	<b>81095</b>	<b>83000</b>
<b>Charitable Payments</b>			
<b>Payments for generating funds:</b>			
Fundraising costs	3109	3109	2153
<b>Charitable activities - pre-school costs: -</b>			
Staff Costs & Pension	74146	74146	72871
Staff training and uniforms	436	436	0
Consumables/storysack costs	1461	1461	1202
<b>Support Costs:</b>			
General administration costs	2809	2809	1825
Rent	2596	2596	3648
<b>Management and administration:</b>			
Independent examiner's fee	600	600	600
<b>Total Payments</b>	<b>85157</b>	<b>85157</b>	<b>82299</b>
<b>Net of receipts/(payments)</b>	<b>-4062</b>	<b>-4062</b>	<b>701</b>
<b>Opening Cash and Bank Balances</b>	<b>13042</b>	<b>13042</b>	<b>12341</b>
<b>Closing Cash and Bank Balances</b>	<b><u>8980</u></b>	<b><u>8980</u></b>	<b><u>13042</u></b>

**NORTHFIELDS PRE-SCHOOL  
RECEIPTS AND PAYMENTS ACCOUNT  
FOR THE YEAR ENDED 31 AUGUST 2023**

	General Fund	Total y.e.31.08.2023	Total y.e.31.08.2022
	£	£	£
<b>Cash Funds:</b>			
Bank and Cash balances			
Bank Accounts	<u>8980</u>	<u>8980</u>	<u>13042</u>
Total cash funds	<u>8980</u>	<u>8980</u>	<u>13042</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.



James Salmon

2nd July 2024

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**

	2023	2022
Total payroll costs incuding social security costs and Pension	74146	72871
Other costs	<u>436</u>	<u>0</u>
	<u>74582</u>	<u>72871</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.