

CAPEL PRESCHOOL
TRUSTEES REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31ST AUGUST 2022
REGISTERED CHARITY NO. 1026093

**Capel Preschool
Report and Financial Statements
For The Year Ended 31 August 2022**

Trustees Report for the year ended 31st August 2022

The Trustees present their report together with the financial Statements of the charity for the year ended 31st August 2022. The financial statements have been prepared in accordance with the accounting policies set out on page 5 and comply with the charity's trust deed and applicable law.

The Trustees who served during the year were:-

Michelle Clark	(Chairman)	(Appointed 30th September 2015)
Charlotte Ward	(Secretary)	(Appointed 30th October 2020)
Emma Kerr	(Treasurer)	(Appointed 28th January 2021)
Andy Poulton	(Appointed 18th November 2020	Resigned 3rd August 2022)

Constitution and Objects

Capel Preschool is constituted by Trust Deed dated 16 September 2006 and is a registered charity. The objects of the Charity are to enhance the development and education of children under school age by encouraging parents to understand and provide for the needs of their children through community groups.

Charity Information

Charity Number	1026093
Address	89B The Street Capel Surrey RH5 5JX
Banker	Caf Bank
Independent Examiner	Tracy Beestone FCCA

Signed on behalf of the Trustees



.....
Michelle Clark - Chairman

22/03/2023

.....
Date

**Capel Preschool
Report and Financial Statements
For The Year Ended 31st August 2022**

Independent Examiners Report to the Trustees of Capel Preschool

I report on the accounts of the Trust which are set out on pages 3 to 5

Respective responsibilities of Trustees and Examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2016 (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 charity and a comparison 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 no 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 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
 - (a) to keep accounting records in accordance with section 130 of the Charities Act; and
 - (b) to prepare accounts which accord with the accounting records and to 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.



**T Beestone FCCA
Chartered Certified Accountant
1 Hardy Close
Felpham
West Sussex
PO22 6QX**

Date 21 March 2023

**Cpael Preschool
Income and Expenditure Account
For The Year Ended 31st August 2022**

	Unrestricted Funds	
	2022	2021
INCOME		
Breakfast & after school club	15,672	11,871
Clothing Sales	236	175
Donations	325	1,000
Funded session fees	102,262	96,932
Income from fundraising	772	1,466
Lunch fees	3,888	4,359
Miscellaneous income	26	1
Outings	351	-
Sports club	654	968
Unfunded Sessions	18,024	24,259
	<u>142,210</u>	<u>141,031</u>
EXPENSES		
Accountancy	350	250
Activity Providers	1,717	2,750
Advertising	12	-
Bad Debt	51	340
Bank Charges	93	84
Bookkeeping and payroll	2,393	1,925
Breakfast & after school club	761	620
Consumables	4,191	6,638
DBS	200	-
Depreciation	420	561
Electricity	3,330	2,002
Fundraising costs	40	-
Employers pensions	521	891
PLA membership and insurance	85	85
Postage, stationery & software	481	333
Professional fees	-	1,110
Rates	1,105	-
Rent	10	10
Repairs and renewals	10,084	1,284
Staff party	270	-
Telephone	906	791
Training Costs	227	435
Wages & NI	122,347	97,157
	<u>149,594</u>	<u>117,266</u>
Excess (Expenditure)/Income	<u>(7,384)</u>	<u>23,765</u>

**Capel Preschool
Statement of Assets and Liabilities
As at 31st August 2022**

	Unrestricted Funds	
	2022	2021
FIXED ASSETS		
Fixtures and fittings	1,261	1,682
	<u>1,261</u>	<u>1,682</u>
CURRENT ASSETS		
Debtors	25	126
Other debtors	1,798	1,838
Caf Current Account	54,236	80,949
Caf Fundraising Account	5,258	3,824
Caf Grants Account	30,181	10,163
Petty Cash	149	839
	<u>91,647</u>	<u>97,739</u>
LESS CURRENT LIABILITIES		
Creditors		272
PAYE	1,282	189
Accruals	300	250
	<u>1,582</u>	<u>711</u>
NET CURRENT ASSETS	90,065	97,028
ACCUMULATED FUNDS	<u><u>91,326</u></u>	<u><u>98,710</u></u>

REPRESENTED BY:

Accumulated Funds as at 1st September 2021	98,710	74,945
(Deficit)/Surplus for the year	(7,384)	23,765
Accumulated Funds at 31st August 2022	<u><u>91,326</u></u>	<u><u>98,710</u></u>

Approved.....

 Michelle Clark - Chairman

Date 22/03/2023.....

Capel Preschool
Notes to the Financial Statements
For the year ended 31st August 2022

1 Accounting Policies

1.1 Basis of Preparation of Accounts

The Financial Statements are prepared under the historical cost convention

The Financial statements are prepared in accordance with the Charity SORP 2015

1.2 Value added tax

Value added tax is not recoverable by the charity, and as such is included in the relevant costs in the financial statements.

1.3 Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Fixtures and Fittings	25% Reducing Balance
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