

CAPEL PRESCHOOL
TRUSTEES REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31ST AUGUST 2023
REGISTERED CHARITY NO. 1026093

**Capel Preschool
Report and Financial Statements
For The Year Ended 31 August 2023**

Trustees Report for the year ended 31st August 2023

The Trustees present their report together with the financial Statements of the charity for the year ended 31st August 2023. 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 Resigned 31 October 2022)
Nick Stephenson		(Appointed 27 September 2022)
Kirsty Rapley		(Appointed 10 November 2021)

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

03/04/2024

.....
Date

**Capel Preschool
Report and Financial Statements
For The Year Ended 31st August 2023**

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**

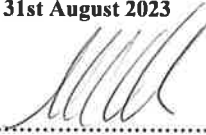
Date 2 April 2024

**Cpael Preschool
Income and Expenditure Account
For The Year Ended 31st August 2023**

	Unrestricted Funds	
	2023	2022
INCOME		
Breakfast & after school club	13,563	15,672
Clothing Sales	348	236
Donations	1,124	325
Funded session fees	107,975	102,262
Income from fundraising	799	772
Lunch fees	3,708	3,888
Miscellaneous income	465	26
Outings	553	351
Sports club	625	654
Unfunded Sessions	17,547	18,024
	<u>146,706</u>	<u>142,210</u>
EXPENSES		
Accountancy	330	350
Activity Providers	1,488	1,717
Advertising	-	12
Bad Debt	-	51
Bank Charges	60	93
Bookkeeping and payroll	2,120	2,393
Breakfast & after school club	707	761
Consumables	5,257	4,191
DBS	200	200
Depreciation	315	420
Electricity	7,593	3,330
Fundraising costs	20	40
Employers pensions	1,040	521
PLA membership and insurance	919	85
Postage, stationery & software	857	481
Professional fees	1,292	0
Rates	373	1,105
Rent	5,510	10
Repairs and renewals	2,765	10,084
Staff party	300	270
Telephone	771	906
Training Costs	2,072	227
Wages & NI	132,150	122,347
	<u>166,138</u>	<u>149,594</u>
Excess (Expenditure)/Income	<u>(19,432)</u>	<u>(7,384)</u>

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

	Unrestricted Funds	
	2023	2022
FIXED ASSETS		
Fixtures and fittings	946	1,261
	<u>946</u>	<u>1,261</u>
CURRENT ASSETS		
Debtors	1,356	25
Other debtors	1,798	1,798
Caf Current Account	34,174	54,236
Caf Fundraising Account	5,357	5,258
Caf Grants Account	30,482	30,181
Petty Cash	90	149
	<u>73,256</u>	<u>91,647</u>
LESS CURRENT LIABILITIES		
Creditors	461	-
PAYE	1,518	1,282
Accruals	330	300
	<u>2,308</u>	<u>1,582</u>
NET CURRENT ASSETS	70,948	90,065
ACCUMULATED FUNDS	<u>71,893</u>	<u>91,326</u>
REPRESENTED BY:		
Accumulated Funds as at 1st September 2022	91,326	98,710
(Deficit)/Surplus for the year	(19,432)	(7,384)
Accumulated Funds at 31st August 2023	<u>71,894</u>	<u>91,326</u>

Approved.....
Michelle Clark - Chairman

Date 3 / 4 / 2024

Capel Preschool
Notes to the Financial Statements
For the year ended 31st August 2023

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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