

**Smarties Pre school and Out of School Club**

**Income and Expenditure Account**

**For the year ended 31 August 2023**

Charity number -1031476

**Smarties Pre school and Out of School Club**

Year ended 31 August 2023

**Client approval Certificate**

We approve the financial statements and confirm we have made available all relevant records and information for their preparation.

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Date.....

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF SMARTIES PRE-SCHOOL AND OUT OF SCHOOL CLUB**

**Independent examiner's report to the trustees of Smarties Pre-School And Out Of School Club**

I report to the charity trustees on my examination of the accounts of Smarties Pre-School And Out Of School Club (the Trust) for the year ended 31 August 2023.

**Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed: .....

**Giovanni Ruggieri**

Building 18, Gateway 1000  
Whittle Way, Arlington Business Park  
Stevenage  
Hertfordshire  
SG1 2FP

Date 01.11.2023

**Smarties Pre-school and Out of School Club  
Income and Expenditure summary  
for the year ended 31 August 2023**

	2022/23		2021/22	
	£	£	£	£
<b>Income Fees</b>				
Funding	61,286		64,763	
HAF Funding	19,702			
Pre-School fees (non-funded)	6,510		8,152	
Out of school	41,519		51,993	
Holiday Club	18,007			
Funding received in advance for 2023/24 year			11,471	
		<u>147,024</u>		<u>136,379</u>
Furlough Income	-		-	
Grant Income	1,438		-	
Donations	182		875	
Fundraising	1,305		1,041	
Interest received	14		2	
Shopping Income	10		9	
Uniform	-		21	
Other Revenue	6		-	
		<u>2,954</u>		<u>1,948</u>
<b>Total income</b>		<u>149,978</u>		<u>138,327</u>
<b>Expenditure</b>				
Adverts	38		862	
BT & Internet	652		590	
Building consumables	-		75	
Bad debts	-		-	
Course fees (inc CCC, Parents First Aid & Safety Course)	1,583		652	
Cleaning including deep clean	461		374	
General Repairs	73		932	
Fundraising costs	328		12	
Insurance & Ofstead registration fee	1,033		790	
Mileage & Travel costs	-		-	
Misc (inc DBS checks, petty cash, expenses)	1,925		610	
New Equipment (Server & Lap Top)	565		2,111	
Out of school holiday club costs	963		1,982	
Post & stationery	310		891	
Professional fees including payroll charges and Xero	876		1,604	
Rent	4,038		3,845	
Electricity bill	5,949		1,526	
Annual subscriptions	2,835		933	
Accountancy	666		-	
Shopping (Food & Drink)	4,629		3,909	
Supplies (inc craft, cooking & general)	3,393		889	
Entertaining	400		-	
EYPP & DAF costs	-		509	
Uniform (children & staff)	790		218	
Forest School Expenses	-		-	
Wages	105,038		97,462	
Pensions	943		1,603	
Health & Safety	43		85	
Hall Hire	144		-	
IT Costs	747		826	
<b>Total expenditure</b>		<u>138,422</u>		<u>123,289</u>
<b>Surplus income over expenditure</b>		<b>11,556</b>		<b>15,038</b>
Cash balance brought forward	32,022		16,984	
Add surplus income for the year	11,556		15,038	
	<u>43,578</u>		<u>32,022</u>	
Deposit account	16,941		16,926	
Current account	29,694		21,096	
Petty Cash	-	11		
Accrued Income	6,851			
Trade Debtors	6,143			
Trade Creditors	-	1,244		
Income in advance	-	8,797		
Loan- SM Parish Council	-	6,000		6,000
	<u>43,578</u>		<u>32,022</u>	

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