

RAINOW PRE-SCHOOL

**Receipts and payments account for the year ended
31 July 2021**

Independent examiner's report on the accounts

Report to the trustees of Rainow Pre-School

Charity number 1043182

On the accounts for the year ended 31 July 2021 as set out on pages 2 to 5

Respective responsibilities of the trustees and examiner

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

The charity's trustees consider that an audit is not required for this year under section 144 of the 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 applicable Directions given by the Charity Commission (under section 145(5)(b) of the Act, and
- . to state whether particular matters have come to my attention

Basis of independent examiner's statement

My examination was carried out in accordance with 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 the 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 material matters have come to my attention which gives me cause to believe that in any material respect:

- . accounting records were not kept in accordance with section 130 of the Charities Act or
- . the accounts do not accord with the accounting records

There were some limitations in providing all the information required, for example, one rent invoice was missing and no information was provided to confirm the calculation of the Council funding received. I have no reason to believe that the amount shown in the accounts is incorrect.

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



Angela Moulton FCA
Bennett Brooks & Co Limited
Chartered Accountants
2 Maple Court
Davenport Street
Macclesfield
Cheshire
SK10 1JE

7 July 2023

RAINOW PRE-SCHOOL
Year ended 31 July 2021
Receipts and Payments Account

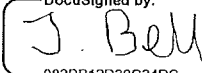
	Note	Unrestricted Funds Designated £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
Receipts					
Council funding, fees and vouchers	2	3,060	39,299	42,359	35,493
Donations, fundraising and sundry income	3		-	-	429
Interest received			2	2	71
Gross income		3,060	39,301	42,361	35,993
Payments					
Charitable activities	4	7,497	28,997	36,494	35,885
Governance costs	5	1,549	-	1,549	3,413
Total payments		9,046	28,997	38,043	39,298
Net receipts/(payments)		-5,986	10,304	4,318	-3,305
Cash funds at 1 August 2020		84,356	-2,066	82,290	85,595
Cash funds at 31 July 2021	8,9	78,370	8,238	86,608	82,290

RAINOW PRE-SCHOOL
Year ended 31 July 2021
Statement of assets and liabilities

	Notes	Unrestricted Funds Designated £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
Cash funds					
Bank current account		53,768	8,238	62,006	56,728
Bank deposit account		20,715	-	20,715	20,713
Fundraising account		3,757	-	3,757	4683
Cash on hand		130	-	130	166
Total cash funds		78,370	8,238	86,608	82,290
Represented by:					
Total unrestricted funds	8	78,370	-	78,370	82,290
Total restricted funds	9	-	8,238	8,238	-
Total funds		78,370	8,238	86,608	82,290

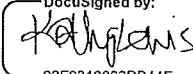
Approved by the Trustees and signed on their behalf by:

Mrs J A Bell
Treasurer

DocuSigned by:

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25-Jun-2023

Mrs K Lewis
Chair

DocuSigned by:

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07-Jul-2023

RAINOW PRE-SCHOOL
Year ended 31 July 2021
Notes to the accounts

1 Accounting convention

The accounts have been prepared on a cash basis following the guidance provided by The Charity Commission for England and Wales for the completion of a receipts and payments account. Additional information is provided with respect to debtors and creditors at the year end to give a better understanding of the types of assets controlled by the trustees and any material liabilities that may need to be met from the funds.

2 Incoming resources	2021	2020
	£	£
East Cheshire Council	39,299	26,353
Fees and Vouchers	3,060	9,140
	<hr/>	<hr/>
	42,359	35,493
3 Fundraising income	2021	2020
	£	£
Lunch club	-	-
Spring Fair	-	-
Spring Walk	-	-
Fell race	-	-
Photography and t-shirts	-	-
Sundry income		275
	<hr/>	<hr/>
	-	275
4 Charitable activities	2021	2020
	£	£
Wages costs	28,532	29,673
Pension costs	465	619
Rent	5,875	4,298
Refreshments	688	546
Materials and daily activities	435	739
Equipment	410	-
Fundraising		10
Cleaning and paper towels	89	-
	<hr/>	<hr/>
	36,494	35,885
5 Governance costs	2021	2020
	£	£
Building maintenance and gate replacement		516
Payroll preparation costs	234	941
Accountancy	200	720
Stationery and photocopying		15
Broadband	165	135
Insurance	400	399
Registration and inspection fees	100	116
Advertising	56	56
Website	137	122
Training		30
Subscriptions	257	177
Sundry expenses		121
Unknown paypal		65
	<hr/>	<hr/>
	1,549	3,413

RAINOW PRE-SCHOOL
Year ended 31 July 2021
Notes to the accounts

6 Debtors - for information	2021	2020
	£	£
Fees and vouchers	-	-
Lunch club	-	-
	<hr/>	<hr/>
	-	-
7 Creditors - for information	2021	2020
	£	£
Wages and PAYE due - July	2,519	1,859
Wages and PAYE due - August holiday pay	5,747	3,782
Rent		1,431
Accountancy	3,998	2,376
Pension	94	
	<hr/>	<hr/>
	12,358	9,448
8 Unrestricted Funds		2021
		£
Balance at 1 August 2020		82,290
Loss for year		-5,986
Transfer to restricted fund		
Balance at 31 July 2021		<hr/>
		76,304
9 Restricted Funds		2021
		£
Balance at 1 August 2020		-
Surplus for year		8,238
Transfer from unrestricted		
Balance at 31 July 2021		<hr/>
		8,238