

**RAINOW PRE-SCHOOL**

**Receipts and payments account for the year ended  
31 July 2022**

**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 2022 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, little information was provided with regard to online purchases although these items tend to be very small in nature, and no information was provided to confirm the calculation of the Council funding received. Changes in trustees during the period led to delays and difficulties in obtaining information. There was a difference of £15 on the petty cash reconciliation following handover and this has been posted to materials.

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**

*24 September 2024*

**RAINOW PRE-SCHOOL**  
**Year ended 31 July 2022**  
**Receipts and Payments Account**

	Note	Unrestricted Funds Designated £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
<b>Receipts</b>					
Council funding, fees and vouchers	2	21,916	14,643	36,559	42,359
Donations, fundraising and sundry income	3	500	-	500	-
Interest received	7	-	-	7	2
<b>Gross income</b>		<b>22,423</b>	<b>14,643</b>	<b>37,066</b>	<b>42,361</b>
<b>Payments</b>					
Charitable activities	4	2,811	35,621	38,432	36,494
Governance costs	5	2,636	-	2,636	1,549
<b>Total payments</b>		<b>5,447</b>	<b>35,621</b>	<b>41,068</b>	<b>38,043</b>
<b>Net receipts/(payments)</b>		<b>16,976</b>	<b>-20,978</b>	<b>-4,002</b>	<b>-3,305</b>
Cash funds at 1 August 2021		78,370	8,238	86,608	82,290
Cash funds at 31 July 2022	8,9	95,346	-12,740	82,606	78,985

**RAINOW PRE-SCHOOL**  
**Year ended 31 July 2022**  
**Statement of assets and liabilities**

	Notes	Unrestricted Funds Designated £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
<b>Cash funds</b>					
Bank current account		57,180	-	57,180	62,006
Bank deposit account		20,722	-	20,722	20,715
Fundraising account		4,683	-	4,683	3,757
Cash on hand		21	-	21	130
<b>Total cash funds</b>		<u>82,606</u>	<u>-</u>	<u>82,606</u>	<u>86,608</u>
<b>Represented by:</b>					
Total unrestricted funds	8	82,606	-	82,606	78,370
Total restricted funds	9	-	-	-	8,238
<b>Total funds</b>		<u>82,606</u>	<u>-</u>	<u>82,606</u>	<u>86,608</u>

Approved by the Trustees and signed on their behalf by:

Mrs L V Muldoon  
Treasurer



NB Miss  
Mrs N Bailey  
Chair



Date

18 Sept 2024

24<sup>th</sup> September 2024

**RAINOW PRE-SCHOOL**  
**Year ended 31 July 2022**  
**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**

	2022	2021
	£	£
East Cheshire Council	14,643	39,299
Fees and Vouchers	21,916	3,060
	36,559	42,359

**3 Fundraising income**

	2022	2021
	£	£
Lunch club	-	-
Spring Fair	-	-
Spring Walk	-	-
Fell race	500	-
Photography and t-shirts	-	-
	500	

**4 Charitable activities**

	2022	2021
	£	£
Wages costs	34,851	28,532
Pension costs	770	465
Rent	1,207	5,875
Refreshments	475	688
Materials and daily activities	694	435
Equipment	60	410
Cleaning and paper towels		89
Meetings, parties and presents	341	
Fundraising expenses	34	
	38,432	36,494

**5 Governance costs**

	2022	2021
	£	£
Payroll preparation costs	1,420	234
Accountancy	40	200
Broadband	195	165
Insurance	408	400
Registration and inspection fees	50	100
Advertising		56
Website	237	137
Training	277	257
Subscriptions	9	
Sundry expenses		
	2,636	1,549

**RAINOW PRE-SCHOOL**  
**Year ended 31 July 2022**  
**Notes to the accounts**

6 Debtors - for information	2022	2021
	£	£
PAYE and employer allowance	485	-
	485	-
7 Creditors - for information	2022	2021
	£	£
Wages and PAYE due - July	2,487	2,519
Wages and PAYE due - August holiday pay	2,465	5,747
Rent	2,709	-
Accountancy	4,674	3,998
Pension	46	94
	12,381	12,358
8 Unrestricted Funds		2022
		£
Balance at 1 August 2021		78,370
Surplus for year		16,976
Transfer to restricted fund		-12,740
Balance at 31 July 2022		82,606
9 Restricted Funds		2022
		£
Balance at 1 August 2021		8,238
Loss for year		-20,978
Transfer from unrestricted		12,740
Balance at 31 July 2022		0