

RAINOW PRE-SCHOOL

**Receipts and payments account for the year ended
31 July 2023**

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 2023 as set out on pages 2 to 5

I report to the trustees on my examination of the accounts of the above charity ('the Trust') for the year ended 31 July 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 2001 Act and in carrying out my examination, I have followed the 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 which gives me cause to believe that in any material respect:

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

I have no concerns and 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

DocuSigned by:
Angela Moulton 23-Oct-2025
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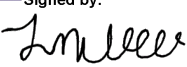
RAINOW PRE-SCHOOL
Year ended 31 July 2023
Receipts and Payments Account

	Note	Unrestricted Funds Designated £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Receipts					
Council funding, fees and vouchers	2	11,454	32,435	43,889	36,559
Donations, fundraising and sundry income	3	3,950	-	3,950	500
Interest received		93	-	93	7
Gross income		<u>15,497</u>	<u>32,435</u>	<u>47,932</u>	<u>37,066</u>
Payments					
Charitable activities	4	8,028	32,150	40,178	38,432
Governance costs	5	4,895	-	4,895	2,636
Total payments		<u>12,923</u>	<u>32,150</u>	<u>45,073</u>	<u>41,068</u>
Net receipts/(payments)		2,574	285	2,859	-4,002
Cash funds at 1 August 2022		82,606		82,606	86,608
Cash funds at 31 July 2023	8,9	<u>85,180</u>	<u>285</u>	<u>85,465</u>	<u>82,606</u>

RAINOW PRE-SCHOOL
Year ended 31 July 2023
Statement of assets and liabilities

	Notes	Unrestricted Funds Designated £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Cash funds					
Bank current account		56,375	285	56,660	57,180
Bank deposit account		20,816	-	20,816	20,722
Fundraising account		7,983	-	7,983	4,683
Cash on hand		6	-	6	21
Total cash funds		85,180	285	85,465	82,606
Represented by:					
Total unrestricted funds	8	85,180	-	85,180	82,606
Total restricted funds	9	-	285	285	-
Total funds		85,180	285	85,465	82,606

Approved by the Trustees and signed on their behalf by:

Signed by:

 324E0DD8EB474DA...
 Treasurer

Signed by:

 CFAEB5A91BE6461...
 Chair

23-Oct-2025

RAINOW PRE-SCHOOL
Year ended 31 July 2023
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, creditors and accruals 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

	2023	2022
	£	£
East Cheshire Council	32,435	14,643
Fees and Vouchers	11,454	21,916
	<u>43,889</u>	<u>36,559</u>

3 Fundraising income

	2023	2022
	£	£
Lunch club	500	-
Gifts Galore xmas event	1,638	-
Flower arranging event	592	-
Fell race drinks and cake stall	964	-
Fell race donation	256	500
	<u>3,950</u>	<u>500</u>

4 Charitable activities

	2023	2022
	£	£
Wages costs	31,872	34,851
Pension costs	278	770
Rent	4,933	1,207
Refreshments	515	475
Materials and daily activities	1,942	694
Equipment	188	60
Cleaning and paper towels	135	-
Meetings, parties and presents	180	341
Fundraising expenses	135	34
	<u>40,178</u>	<u>38,432</u>

5 Governance costs

	2023	2022
	£	£
Payroll preparation costs	725	1,420
Accountancy	2,346	40
Broadband	310	195
Insurance	419	408
Registration and inspection fees	85	50
Stationery and photocopying	157	-
Website	14	237
Training	180	-
Subscriptions	75	277
Sundry expenses	-	9
Equipment	200	-
Advertising	384	-
	<u>4,895</u>	<u>2,636</u>

RAINOW PRE-SCHOOL
Year ended 31 July 2023
Notes to the accounts

6 Debtors - for information	2023	2022
	£	£
PAYE and employer allowance	-	485
	<u>-</u>	<u>485</u>
7 Creditors - for information	2023	2022
	£	£
Wages and PAYE due - July	2,719	2,487
Wages and PAYE due - August holiday pay	3,555	2,465
Rent	1,675	2,709
Accountancy including payroll costs	5,688	4,674
Pension	52	46
	<u>13,689</u>	<u>12,381</u>
8 Unrestricted Funds		2023
		£
Balance at 1 August 2022		82,606
Surplus for year		2,574
Transfer to restricted fund		-
Balance at 31 July 2023		<u>85,180</u>
9 Restricted Funds		2023
		£
Balance at 1 August 2022		-
Surplus for year		285
Transfer from unrestricted		-
Balance at 31 July 2023		<u>285</u>