



Section A

Independent Examiner's Report

Report to the trustees/ members of

Charity Name

The Barbara Rose Pre-School

On accounts for the year ended

31st August 2022

Charity no (if any)

1068225

Set out on pages

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended DD/MM/YYYY.

Responsibilities and basis of report

As the charity's trustees, 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 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

~~[The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of [insert name of applicable listed body]]. Delete [] if not applicable.~~

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (~~other than that disclosed below*~~) which gives me cause to believe that in, any material respect:

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

* Please delete the words in the brackets if they do not apply.

Signed:

Date:

11.10.22

Name:

PAUL HUNTLEY

Relevant professional qualification(s) or body

AAT L3

(if any):

Address:

Section B

Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

The Barbara Rose Pre-School
Profit & Loss Prev Year Comparison
September 2021 through August 2022

	Sep '21 - Aug 22	Sep '20 - Aug 21	£ Change	% Change
Ordinary Income/Expense				
Income				
Apprenticeships Incentive payme	1,000.00	1,000.00	0.00	0.0%
Fundraising				
Parents fundraising	3,244.22	1,568.49	1,675.73	106.8%
Fundraising - Other	5.00	0.00	5.00	100.0%
Total Fundraising	3,249.22	1,568.49	1,680.73	107.2%
Gifts and Donations Income	50.00	0.00	50.00	100.0%
Grants				
Deprivation Supplement	608.97	1,503.96	-894.99	-59.5%
EYPP	424.80	0.00	424.80	100.0%
LEA Grants - 3 year olds	46,094.77	69,213.51	-23,118.74	-33.4%
LEA Grants - 4 year olds	34,290.45	13,204.26	21,086.19	159.7%
LEA Grants - SEN	1,781.40	2,511.60	-730.20	-29.1%
LEA Grants - Two's two funding	6,650.37	4,384.56	2,265.81	51.7%
Total Grants	89,850.76	90,817.89	-967.13	-1.1%
Miscellaneous Income				
Returned payments	70.71	960.03	-889.32	-92.6%
Miscellaneous Income - Other	71.91	0.00	71.91	100.0%
Total Miscellaneous Income	142.62	960.03	-817.41	-85.1%
Parents Receipts				
Parents Receipts Resource Fee	2,647.62	2,973.74	-326.12	-11.0%
Parents Receipts - Other	21,452.28	17,407.66	4,044.62	23.2%
Total Parents Receipts	24,099.90	20,381.40	3,718.50	18.2%
Photo Commission	70.00	208.64	-138.64	-66.5%
Reimbursed Expenses	12.95	0.00	12.95	100.0%
Reservation holding fee	1,050.00	800.00	250.00	31.3%
Trips/Outings				
Farmer Palmers	16.00	320.00	-304.00	-95.0%
Trips/Outings - Other	290.00	0.00	290.00	100.0%
Total Trips/Outings	306.00	320.00	-14.00	-4.4%
Total Income	119,831.45	116,056.45	3,775.00	3.3%
Expense				
Bank Service Charges	252.93	209.66	43.27	20.6%
Batteries	15.07	25.59	-10.52	-41.1%
Books and Publications	0.00	8.75	-8.75	-100.0%
Cards	0.00	5.50	-5.50	-100.0%
COVID costs	369.97	851.06	-481.09	-56.5%
Craft	14.73	177.09	-162.36	-91.7%
Delivery Charge	0.00	44.89	-44.89	-100.0%
Education				
Supplies	0.00	8.99	-8.99	-100.0%
Education - Other	69.93	29.97	39.96	133.3%
Total Education	69.93	38.96	30.97	79.5%
Equipment	0.00	297.18	-297.18	-100.0%
First Aid	126.99	30.13	96.86	321.5%
Garden Equipment				
Garden supplies	76.96	29.99	46.97	156.6%
Garden Equipment - Other	18.98	8.00	10.98	137.3%
Total Garden Equipment	95.94	37.99	57.95	152.5%

The Barbara Rose Pre-School
Profit & Loss Prev Year Comparison
September 2021 through August 2022

	Sep '21 - Aug 22	Sep '20 - Aug 21	£ Change	% Change
Gifts and Donations	285.90	271.68	14.22	5.2%
Hardware	79.00	499.78	-420.78	-84.2%
Insurance	903.10	886.30	16.80	1.9%
LEA - Deprivation & EYPP costs	836.59	1,063.19	-226.60	-21.3%
LEA - SEN Spending	1,406.36	1,713.02	-306.66	-17.9%
Licenses and Permits				
DBS Enhanced	0.00	182.40	-182.40	-100.0%
Licenses and Permits - Other	50.00	100.00	-50.00	-50.0%
Total Licenses and Permits	50.00	282.40	-232.40	-82.3%
Maintenance				
Cleaning maintenance	325.00	0.00	325.00	100.0%
Garden Maintenance	0.00	99.98	-99.98	-100.0%
Maintenance - Other	53.27	241.48	-188.21	-77.9%
Total Maintenance	378.27	341.46	36.81	10.8%
Membership	26.40	0.00	26.40	100.0%
Miscellaneous				
Cheque Represented	0.00	834.16	-834.16	-100.0%
Miscellaneous - Other	21.89	0.00	21.89	100.0%
Total Miscellaneous	21.89	834.16	-812.27	-97.4%
Office Supplies				
Ink Supplies	322.38	605.66	-283.28	-46.8%
Office Supplies - Other	634.56	511.95	122.61	24.0%
Total Office Supplies	956.94	1,117.61	-160.67	-14.4%
Parents fundraising-purchases				
Garden Project	3,708.22	0.00	3,708.22	100.0%
Parents fundraising-purchases - ...	686.65	577.19	109.46	19.0%
Total Parents fundraising-purchases	4,394.87	577.19	3,817.68	661.4%
Parents Refunds	0.00	50.00	-50.00	-100.0%
Payroll Expenses				
Payroll Liabilities Paid	2,308.92	6,015.09	-3,706.17	-61.6%
Pension	672.15	368.69	303.46	82.3%
Payroll Expenses - Other	92,526.89	85,604.91	6,921.98	8.1%
Total Payroll Expenses	95,507.96	91,988.69	3,519.27	3.8%
PCC Rent	7,568.00	7,568.00	0.00	0.0%
Postage and Delivery	7.92	54.48	-46.56	-85.5%
Printing and Reproduction	530.40	546.06	-15.66	-2.9%
Refund of fees	686.16	0.00	686.16	100.0%
Resource budget - Blooms	1,116.36	1,522.11	-405.75	-26.7%
Resource budget - Buds	1,269.29	983.59	285.70	29.1%
Secure Shredding	85.00	72.00	13.00	18.1%
Software Expense	1,509.34	1,704.08	-194.74	-11.4%
Staff Uniforms	242.90	22.96	219.94	957.9%
Staff wellbeing	61.12	145.45	-84.33	-58.0%
Staffing activities	0.00	172.53	-172.53	-100.0%
Subscriptions	138.88	207.85	-68.97	-33.2%
Supplies				
Catering - Breakfast Club	17.10	0.00	17.10	100.0%
Cleaning Items	889.44	661.36	228.08	34.5%
Kitchen and Catering Items	251.07	162.49	88.58	54.5%
Toilets	0.00	48.27	-48.27	-100.0%
Total Supplies	1,157.61	872.12	285.49	32.7%

The Barbara Rose Pre-School
Profit & Loss Prev Year Comparison
September 2021 through August 2022

	Sep '21 - Aug 22	Sep '20 - Aug 21	£ Change	% Change
Telephone				
Mobile	192.80	329.07	-136.27	-41.4%
Total Telephone	192.80	329.07	-136.27	-41.4%
Training	755.00	351.00	404.00	115.1%
Trip/Outings Expense	298.00	273.00	25.00	9.2%
Total Expense	121,411.62	116,176.58	5,235.04	4.5%
Net Ordinary Income	-1,580.17	-120.13	-1,460.04	-1,215.4%
Other Income/Expense				
Other Income				
Interest Income	0.00	1.52	-1.52	-100.0%
Total Other Income	0.00	1.52	-1.52	-100.0%
Net Other Income	0.00	1.52	-1.52	-100.0%
Profit for the Year	-1,580.17	-118.61	-1,461.56	-1,232.2%

The Barbara Rose Pre-School
UK Balance Sheet - Standard
As of 31 August 2022

	<u>31 Aug 22</u>
ASSETS	
Current Assets	
Cash at bank and in hand	
Current Account	14,366.36
Deposit Account	15,023.81
Float	30.00
Pension Control	1,779.88
Salary Control	-599.89
	<hr/>
Total Cash at bank and in hand	30,600.16
Total Current Assets	30,600.16
Current Liabilities	
Other Current Liabilities	
Attachment Deductions	79.18
Payroll Liabilities	8,654.41
Pension Liabilities	5,729.99
	<hr/>
Total Other Current Liabilities	14,463.58
Total Current Liabilities	14,463.58
NET CURRENT ASSETS	<hr/> 16,136.58
TOTAL ASSETS LESS CURRENT LIABILITIES	<hr/> 16,136.58
NET ASSETS	<hr/> 16,136.58
Capital and Reserves	
Opening Bal Equity	62,734.49
Retained Earnings	-45,017.74
Profit for the Year	-1,580.17
	<hr/>
Shareholder funds	<hr/> 16,136.58



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Signed:

[Signature]

Date:

11.10.22

Name:

PAUL HUNTLEY

Relevant professional qualification(s) or body

AAT L3

(if any):

Address:

8 SPETISBURY CLOSE
BOURNEMOUTH
B149 3QW

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[Empty disclosure box]