

LITTLE MERLINS PRE-SCHOOL
BALANCE SHEET AS AT 31ST AUGUST 2020

We have obtained the information and explanations which to the best of our knowledge and belief were necessary for the preparation of the Preschool's accounts. In our opinion, proper books of account have been kept by the Treasurer so far as appears from our examination of those books. We have prepared the attached Balance Sheet and annexed Profit and Loss Account which are in accordance with the books of account. In our opinion and to the best of our knowledge and according to the explanations given to us the Balance Sheet of the Club at 31st August 2019 and the Income and Expenditure Account for the year ended that date give an accurate account of the Pre-school's finances.

9th December 2020

Prior Regent Fy Co
PRYOR, BEGENT, FRY & CO

97 MENEAGE STREET, HELSTON, CORNWALL

CHARTERED ACCOUNTANTS

Signed *E. Lemon*

Chairperson

LITTLE MERLINS PRE-SCHOOL
INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31ST AUGUST 2020

	<u>2020</u>		<u>2019</u>	
	£	£	£	£
INCOME				
Fees Receivable		22085		24142
Fundraising		302		280
Cornwall County Council		40925		35042
Furlough Salary Grant		2890		-
Building Society Interest		6		7
		<u>66208</u>		<u>59471</u>
EXPENDITURE				
Wages & PAYE	52311		48042	
Telephone and Internet	499		501	
Postage and Stationery	186		181	
Photocopier Rental	648		746	
Shopping	654		818	
Repairs and Renewals	235		83	
Insurance	487		480	
Fees, Licences and Subscriptions	50		50	
Toys and Equipment	1190		708	
Household and Cleaning	231		444	
Sundry Expenses	236		96	
Workwear & Protective Clothing	218		146	
Accountancy	795		775	
Trips & Events	0		367	
Depreciation	685		665	
Staff Training	238		888	
Gifts	40		256	
Streamline machine	191		193	
Superstrikers/Zumba	235		330	
DBS/Health Checks	0		68	
Advertising/Website	450		74	
Online portal Tapestry	119		119	
		<u>59698</u>		<u>56030</u>
EXCESS OF INCOME OVER EXPENDITURE		<u><u>6510</u></u>		<u><u>3441</u></u>

Independent Examiner's Report to the Trustees Little Merlins Preschool

We report on the accounts of the Trust for the year ended 31st August 2020, which are set out on the attached pages.

Respective responsibilities of trustees and examiner

The Charity's Trustees are responsible for the preparation of the accounts. The Charity's Trustees consider that an audit is not required for this period (under section 144 of The Charities Act 2011 (The Charities Act), and that an independent examination is needed. It is our responsibility to:

- Examine the accounts (under section 145 of The Charities Act),
- To follow the procedures laid down in the General Directions given by The Charity commission (under section 145(5)(B) of The Charities Act, and
- To state whether particular matters have come to our attention.

Basis of Independent Examiner's Report

Our examination was carried out in accordance with the General Directions given by the Charity Commissioners. 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 our examination, no matter has come to our attention:

- (1) which gives us reasonable cause to believe that in any material respect the requirements:
 - To keep accounting records in accordance with section 130 of The Charities Act
 - To prepare accounts which accord with the accounting records and comply with the account requirements of The Charities Act have not been met
- (2) to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.


Pryor, Begent, Fry & Co
CHARTERED ACCOUNTANT

97 Meneage Street,
Helston,
Cornwall.
TR13 8RE

Dated 09.12.2020