

SMARTIES PRE-SCHOOL AND OUT OF SCHOOL CLUB

England & Wales · Charity number 1031476

Details

Other names ROBIN COMMUNITY PLAYGROUP, ROBIN COMMUNITY PRE-SCHOOL

Status Registered

Legal form Other

Registered 1994-01-26

Register [View on the Charity Commission register](#)

Contact

Address Community Building
7 Hay Street
Steeple Morden
Royston
Hertfordshire
SG8 0PD

Phone 01763852888

Email georgina@smartiessteeplemorden.co.uk

Activities

Objects: TO ENHANCE THE EDUCATION OF CHILDREN UNDER STATUTORY SCHOOL AGE BY ENCOURAGING PARENTS TO UNDERSTAND AND PROVIDE FOR THE NEEDS OF THEIR CHILDREN THROUGH COMMUNITY GROUPS

Activities: Pre-School and Out of School Club

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services
- **What:** Education/training
- **Who:** Children/young People

Geography

- Cambridgeshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£137,462	£163,717	-	-
2024-08-31	£163,127	£158,128	-	-
2023-08-31	£149,978	£138,422	-	-
2022-08-31	£138,327	£123,289	-	-
2021-08-31	£90,514	£98,200	-	-
2020-08-31	£114,045	£110,489	-	-

Trustees

Name	Role	Appointed
Adam Downing	Chair	2025-06-30
Jonathan Satinet		2025-03-27
Lorraine Reddington		2021-10-18
Michael Robertson		2025-03-05
Prof Victoria Hutter		2020-10-20

SMARTIES PRE-SCHOOL AND OUT OF SCHOOL CLUB

England & Wales - Charity number 1031476

Accounts

SMARTIES TREASURER'S REPORT FOR FY24/25

ON THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2025

Jon Satinet – Smarties Co-Treasurer

May 2026

Introduction

Smarties was a charity supporting local children and families through the provision of preschool and out-of-school club services, offering affordable wrap-around childcare to working parents. In addition, Smarties operated a Holiday Club during school holiday periods, providing childcare provision throughout the year.

In January 2026, the setting's registration was suspended by Ofsted for a period of six weeks following an incident at the setting. As a result of the enforced closure, the charity experienced significant financial pressures alongside a substantial reduction in enrolment, as families sought alternative childcare provision within the local area.

Following careful consideration of the charity's financial position and long-term viability, it was resolved at a duly convened Extraordinary General Meeting (EGM) that closure of the setting represented the most prudent and responsible course of action.

The trustees are currently overseeing the orderly wind-up of the charity in the most financially prudent manner possible. All staff have now left the setting, and work is ongoing to settle outstanding liabilities and conclude the charity's affairs in accordance with its governing document and regulatory obligations.

A further Treasurer's Report will be prepared once the closure process has been completed.

Financial Performance Summary

When reviewing the financial performance for the year ending August 2025, comparisons have been made against the previous financial year in order to identify significant variances and trends in accordance with standard accounting practice.

At the end of the financial year, Smarties reported a deficit of £26,255, representing a significant deterioration compared with the previous year, in which a surplus of approximately £5,000 was achieved.

Several factors contributed to the decline in the charity's financial position during FY24/25, including:

- Long-term sickness absence;
- Departure of key staff members;
- High staff turnover, resulting in increased recruitment and staffing costs;

- Reduced pupil numbers across all service offerings, including Breakfast Club, Holiday Club, Afterschool Club and Early Years provision; and

These factors led to a reduction in pupil income of approximately 15% compared with the previous year, alongside an increase in operating costs of approximately 4%.

Despite the financial challenges experienced during FY24/25, it had been anticipated that, following a period of significant operational change and disruption, the charity would return to a more stable operational and financial footing during FY25/26, enabling pupil numbers and overall income levels to gradually recover.

Income

Total income in FY24/25 was £137.5k, representing a reduction of £25.7k compared with the previous financial year.

Income was generated through the following sources:

- Funding – £72,644
- HAF Funding – £7,688
- Pre-School Fees (non-funded) – £12,149
- Out of School Club – £34,651
- Holiday Club – £9,589
- Other Income – £743

Total Income – £137,462

Expenditure

Total operating expenditure for FY24/25 was £163.7k, approximately £5.6k higher than the previous year.

Staffing costs increased as a result of sickness absence, staff turnover and the requirement for temporary staffing support to ensure minimum staffing ratios were maintained. In addition, the required replacement of the fire alarm system resulted in approximately £2.6k of one-off exceptional expenditure. Increased National Insurance costs also contributed to the rise in operating expenditure.

Staffing costs continued to represent the charity's largest area of expenditure and became increasingly difficult to sustain as occupancy levels declined during the year.

Loan from the Parish Council

In 2018, Smarties received a £6,000 loan from the Parish Council. During February 2025, Smarties repaid £500 from reserves generated in the previous financial year. The outstanding balance at the year end was therefore £5,500.

Current Financial Position and Reserves

As at the date of this report, Smarties held approximately £8.7k in cash reserves. Trustees are continuing to assess the final financial position following settlement of all outstanding liabilities.

The trustees recognise the importance of maintaining adequate reserves to manage operational risks and unforeseen disruption. However, due to the significant financial pressures experienced during FY24/25 and the subsequent decision to cease operations, reserves reduced substantially during the year.

Debtor Management

Trustees identified improvements that were required in relation to invoicing processes and debtor management during the year. Measures were implemented to improve the timeliness of billing and recovery of outstanding fees.

At the year end, approximately £4k remained outstanding from unpaid parent and carer invoices. Recovery of these balances continues to be pursued.

Acknowledgements

The trustees would like to thank all staff, volunteers, parents, funders and supporters who have contributed to Smarties over many years of operation and service to the local community.

The trustees would also like to express their sincere thanks to RLA Group for continuing to provide accountancy support free of charge, which has provided significant financial assistance to the charity over a number of years.

Jon Satinet – Co-Treasurer

Date: 23rd May 2026

Smarties Pre school and Out of School Club

Income and Expenditure Account

For the year ended 31 August 2025

Smarties Pre school and Out of School Club

Year ended 31 August 2025

Client approval Certificate

We approve the financial statements and confirm we have made available all relevant records and information for their preparation.

.....

Date.....

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF SMARTIES PRE-SCHOOL AND OUT OF SCHOOL CLUB

Independent examiner's report to the trustees of Smarties Pre-School And Out Of School Club

I report to the charity trustees on my examination of the accounts of Smarties Pre-School And Out Of School Club (the Trust) for the year ended 31 August 2025.

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 Act and in carrying out my examination I have followed all 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 giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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.

Signed:

Giovanni Ruggieri

Building 18, Gateway 1000
Whittle Way, Arlington Business Park
Stevenage
Hertfordshire
SG1 2FP

Date

Smarties Pre-school and Out of School Club
Income and Expenditure summary
for the year ended 31 August 2025

	2024/25		2023/24	
	£	£	£	£
Income Fees				
Funding	72,644		67,879	
HAF Funding	7,688		14,874	
Pre-School fees (non-funded)	12,149		13,342	
Out of school	34,651		49,459	
Holiday Club	9,589		15,803	
		<u>136,720</u>		<u>161,356</u>
Furlough Income	-		-	
Grant Income				
Donations	149		139	
Fundraising	341		1,500	
Interest received	253		131	
Shopping Income				
Uniform				
Other Revenue				
		<u>743</u>		<u>1,771</u>
Total income		<u>137,462</u>		<u>163,127</u>
Expenditure				
Adverts	19		88	
BT & Internet	824		1,078	
Building consumables	2,694			
Bad debts	118		1,237	
Course fees (inc CCC, Parents First Aid & Safety Course)	620		2,523	
Cleaning including deep clean	2,210		684	
General Repairs	140		299	
Fundraising costs	51		243	
Insurance & Ofstead registration fee	954		852	
Mileage & Travel costs	102		273	
Misc (inc DBS checks, petty cash, expenses)	988		984	
New Equipment (Server & Lap Top)			46	
Out of school holiday club costs	1,476		3,376	
Post & stationery	1,114		495	
Professional fees including payroll charges and Xero	1,580		377	
Rent	4,398		4,398	
Electricity bill	5,544		5,113	
Annual subscriptions	790		984	
Accountancy				
Shopping (Food & Drink)	3,096		4,863	
Supplies (inc craft, cooking & general)	2,277		5,859	
Entertaining	1,281		71	
EYPP & DAF costs				
Uniform (children & staff)	1,631			
Forest School Expenses				
Wages	126,868		120,757	
Casual Wages	260			
Pensions	2,121		1,813	
Employer NI	1,090			
Health & Safety	163		55	
Hall Hire			72	
IT Costs	1,310		1,591	
Total expenditure		<u>163,717</u>		<u>158,128</u>
Surplus income over expenditure	-	26,255		4,998
Cash balance brought forward	48,576		43,578	
Add surplus income for the year	-	26,255	-	4,998
		<u>22,322</u>		<u>48,576</u>
Deposit account	25,825		26,072	
Current account	19,342		27,538	
Petty Cash	234		84	
Accrued Income	-		-	
Trade Debtors	3,998		21,091	
Trade Creditors	-	3,547	-	3,137
Income in advance	-	15,133	-	15,133
Wages Payable	-	446		
Paye Payable	-	1,859	-	1,286
Pension payable	-	592	-	653
Loan- SM Parish Council	-	5,500	-	6,000
		<u>22,322</u>		<u>48,576</u>

Smarties Pre school and Out of School Club

Income and Expenditure Account

For the year ended 31 August 2025

Smarties Pre school and Out of School Club

Year ended 31 August 2025

Client approval Certificate

We approve the financial statements and confirm we have made available all relevant records and information for their preparation.

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Date.....

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF SMARTIES PRE-SCHOOL AND OUT OF SCHOOL CLUB

Independent examiner's report to the trustees of Smarties Pre-School And Out Of School Club

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Responsibilities and basis of report

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Signed:

Giovanni Ruggieri

Building 18, Gateway 1000
Whittle Way, Arlington Business Park
Stevenage
Hertfordshire
SG1 2FP

Date

**Smarties Pre-school and Out of School Club
Income and Expenditure summary
for the year ended 31 August 2025**

	2024/25		2023/24	
	£	£	£	£
Income Fees				
Funding	72,644		67,879	
HAF Funding	7,688		14,874	
Pre-School fees (non-funded)	12,149		13,342	
Out of school	34,651		49,459	
Holiday Club	9,589		15,803	
		<u>136,720</u>		<u>161,356</u>
Furlough Income	-		-	
Grant Income				
Donations	149		139	
Fundraising	341		1,500	
Interest received	253		131	
Shopping Income				
Uniform				
Other Revenue				
		<u>743</u>		<u>1,771</u>
Total income		<u>137,462</u>		<u>163,127</u>
Expenditure				
Adverts	19		88	
BT & Internet	824		1,078	
Building consumables	2,694			
Bad debts	118		1,237	
Course fees (inc CCC, Parents First Aid & Safety Course)	620		2,523	
Cleaning including deep clean	2,210		684	
General Repairs	140		299	
Fundraising costs	51		243	
Insurance & Ofstead registration fee	954		852	
Mileage & Travel costs	102		273	
Misc (inc DBS checks, petty cash, expenses)	988		984	
New Equipment (Server & Lap Top)			46	
Out of school holiday club costs	1,476		3,376	
Post & stationery	1,114		495	
Professional fees including payroll charges and Xero	1,580		377	
Rent	4,398		4,398	
Electricity bill	5,544		5,113	
Annual subscriptions	790		984	
Accountancy				
Shopping (Food & Drink)	3,096		4,863	
Supplies (inc craft, cooking & general)	2,277		5,859	
Entertaining	1,281		71	
EYPP & DAF costs				
Uniform (children & staff)	1,631			
Forest School Expenses				
Wages	126,868		120,757	
Casual Wages	260			
Pensions	2,121		1,813	
Employer NI	1,090			
Health & Safety	163		55	
Hall Hire			72	
IT Costs	1,310		1,591	
Total expenditure		<u>163,717</u>		<u>158,128</u>
Surplus income over expenditure	-	26,255		4,998
Cash balance brought forward		48,576		43,578
Add surplus income for the year		- 26,255		4,998
		<u>22,322</u>		<u>48,576</u>
Deposit account	25,825		26,072	
Current account	19,342		27,538	
Petty Cash	234		84	
Accrued Income	-		-	
Trade Debtors	3,998		21,091	
Trade Creditors	- 3,547		- 3,137	
Income in advance	- 15,133		- 15,133	
Wages Payable	- 446			
Paye Payable	- 1,859		- 1,286	
Pension payable	- 592		- 653	
Loan- SM Parish Council	- 5,500		- 6,000	
		<u>22,322</u>		<u>48,576</u>

SMARTIES PRE-SCHOOL AND OUT OF SCHOOL CLUB

England & Wales - Charity number 1031476

Accounts

SMARTIES TREASURERS REPORT

ON THE FINANCIAL STATEMENTS for the year ended 31st August 2024

Lorraine Reddington – Smarties Treasurer

23rd June 2025

This is the updated treasurer report following the finalised Income and Expenditure Account for the year ended August 2024. The initial treasurers report was given at the AGM on 7-Nov-24. The accounts are prepared on a cash basis as required by the Charity Commission. The following report provides a summary of the financial position for the year ended August 2024.

Introduction

Smarties is a charity that currently benefits local children and their families through preschool and out of school club, providing affordable wrap around care for parents. Smarties also provides a Holiday Club (School holidays), which opens throughout the year.

When reviewing the finances for the year Sep-23 to Aug-24, it is been compared against the previous 2 years.

At the end of the financial year, Smarties had a net profit of £4,998. This year, £1,238 has been provided for as 'bad debt'. At last year's AGM, we predicted a small loss for this financial year, of approx. £2k; the reason for the significant change is due to a number of factors, including:

- Preschool numbers were higher than anticipated and thus funding income and private income for preschool was greater than anticipated.
- There were a large number of 'ad hoc' bookings for out of school club (both breakfast club and after school club). The numbers for OOSC this year were looking lower than previous years, and the ad hoc bookings made a large difference – however the downside of so many ad hoc bookings is that we cannot plan for this and therefore could not invest in some larger purchases that could have enhanced OOSC, or look at specific targeted activities.
- HAF holiday scheme was still run this year meaning the government funding enabled many more children to be able to access our holiday club, and thus bring in more income. In the run up to the summer holiday club, this was understood so we were able to allow a good budget to enable outings / additional activities for the summer holiday club.

This year, Sep-24 to Aug-25, the numbers again are not looking as high as last year; if the HAF scheme continues and a proportion of the ad hoc bookings can be made more permanent then we should make a small profit, in the region of £3k, whilst also being able to make some purchases for OOSC / provide some additional activities.

Income

Total income in this financial year was **£163K**, £13k more than last financial year, and £33K more than Sep22/Aug23 financial year.

- Preschool non-funded income and out of school club provided £15K of additional income compared to prior year.
- Fundraising income this year was £1500.
- Our accountancy firm, continue to be very charitable in offering this service for free, which has a massive impact on the setting's finances, and for which we are very grateful.

Expenditure

Total operating expenses for this year were **£158K**; £20K higher than last financial year. Areas where spend has changed significantly over the last year:

- Wages increased by approx 15%. Wages are reviewed twice per year – once in April when minimum age increases so we can review against this; and once in November following our financial year analysis.
- Rent and food costs were approx. 10% higher than previous years.
- Some additional money was spent this year on things like supplies, e.g. for craft, cooking. 2 laptops were also purchased this year.

Loan from the Parish Council

Just over 5 years ago, a loan of £6,000 was provided to Smarties from the Parish Council. This was due to be repaid in May 2022 but was extended for another 2 years, as the Parish Council are supportive of the setting and the service we provide for the local population. Having made a profit in the Sep22/Aug23 year, this money was moved into our reserves account; this was discussed at a recent Parish Council meeting, and it has not been decided whether this loan is to be repaid in full.

Reserves (Deposit account)

Smarties has a reserves policy to enable the committee to pay the necessary salaries and bills should the setting ever need to close. The reserves are kept in a separate deposit account; this was reviewed in Nov-23 and £20K was deemed sufficient to cover this, thus £3,110 was moved into the deposit account. In addition the £6K to cover the parish loan was also moved into the deposit account. The deposit account balance therefore currently sits at £26,072.

Debtor management

There were a significant number of outstanding invoices from Aug-24 and before. This number is higher than usual because summer holiday club invoices were not sent out until September. However, aged debt (from Aug-23 and before) was at £6,143.47; £1,237 of this aged debt has been written off this year.

Looking forward

There are less children enrolled in preschool for this financial year than at this point last year, although this number is rising. Both preschool and OOSC numbers need to be an area of focus to see how we can reach out to more families, to ensure that we are making a profit each term. The summer holiday club in Jul/Aug-24 was once again successful.

Smarties has a business model to predict costs, taking account of required staffing levels, which is reviewed on a termly basis. I am predicting a small loss in autumn and spring term, which will be covered by the profit made this year, but a profit overall for the Sep-24 to Aug-25 year, assuming numbers increase as expected for preschool & that we convert some of the adhoc bookings in OOSC

to fixed bookings. I am confident that Smarties will continue to be able to meet its bills and commitments as and when they fall due in the year ahead.

We believe that smarties will be able to meet its financial responsibilities for the year ahead.

Smarties Pre school and Out of School Club

Income and Expenditure Account

For the year ended 31 August 2024

Smarties Pre school and Out of School Club

Year ended 31 August 2024

Client approval Certificate

We approve the financial statements and confirm we have made available all relevant records and information for their preparation.

Jon Satinet *Jon Satinet*
.....

Date 23/06/25.....

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF SMARTIES PRE-SCHOOL AND OUT OF SCHOOL CLUB

Independent examiner's report to the trustees of Smarties Pre-School And Out Of School Club

I report to the charity trustees on my examination of the accounts of Smarties Pre-School And Out Of School Club (the Trust) for the year ended 31 August 2024.

Responsibilities and basis of report

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Independent examiner's statement

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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.

Signed:

Giovanni Ruggieri

Building 18, Gateway 1000
Whittle Way, Arlington Business Park
Stevenage
Hertfordshire
SG1 2FP

Date

**Smarties Pre-school and Out of School Club
Income and Expenditure summary
for the year ended 31 August 2024**

	2023/24		2022/23	
	£	£	£	£
Income Fees				
Funding	67,879		61,286	
HAF Funding	14,874		19,702	
Pre-School fees (non-funded)	13,342		6,510	
Out of school	49,459		41,519	
Holiday Club	15,803		18,007	
		<u>161,356</u>		<u>147,024</u>
Furlough Income	-		-	
Grant Income			1,438	
Donations	139		182	
Fundraising	1,500		1,305	
Interest received	131		14	
Shopping Income			10	
Uniform			-	
Other Revenue			6	
		<u>1,771</u>		<u>2,954</u>
Total income		<u>163,127</u>		<u>149,978</u>
Expenditure				
Adverts	88		38	
BT & Internet	1,078		652	
Building consumables			-	
Bad debts	1,237		-	
Course fees (inc CCC, Parents First Aid & Safety Course)	2,523		1,583	
Cleaning including deep clean	684		461	
General Repairs	299		73	
Fundraising costs	243		328	
Insurance & Ofstead registration fee	852		1,033	
Mileage & Travel costs	273		-	
Misc (inc DBS checks, petty cash, expenses)	984		1,925	
New Equipment (Server & Lap Top)	46		565	
Out of school holiday club costs	3,376		963	
Post & stationery	495		310	
Professional fees including payroll charges and Xero	377		876	
Rent	4,398		4,038	
Electricity bill	5,113		5,949	
Annual subscriptions	984		2,835	
Accountancy			666	
Shopping (Food & Drink)	4,863		4,629	
Supplies (inc craft, cooking & general)	5,859		3,393	
Entertaining	71		400	
EYPP & DAF costs			-	
Uniform (children & staff)			790	
Forest School Expenses			-	
Wages	120,757		105,038	
Pensions	1,813		943	
Health & Safety	55		43	
Hall Hire	72		144	
IT Costs	1,591		747	
Total expenditure		<u>158,128</u>		<u>138,422</u>
Surplus income over expenditure		4,998		11,556
Cash balance brought forward	43,578		32,022	
Add surplus income for the year	4,998		11,556	
		<u>48,576</u>		<u>43,578</u>
Deposit account	26,072		16,941	
Current account	27,538		29,694	
Petty Cash	84		-	11
Accrued Income	-		-	6,851
Trade Debtors	21,091		-	6,143
Trade Creditors	-	3,137	-	1,244
Income in advance	-	15,133	-	8,797
Paye Payable	-	1,286	-	
Pension payable	-	653	-	
Loan- SM Parish Council	-	6,000	-	6,000
		<u>48,576</u>		<u>43,578</u>

Smarties Pre school and Out of School Club

Income and Expenditure Account

For the year ended 31 August 2024

Smarties Pre school and Out of School Club

Year ended 31 August 2024

Client approval Certificate

We approve the financial statements and confirm we have made available all relevant records and information for their preparation.

Jon Satinet *Jon Satinet*
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Date 23/06/25.....

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SG1 2FP

Date

**Smarties Pre-school and Out of School Club
Income and Expenditure summary
for the year ended 31 August 2024**

	2023/24		2022/23	
	£	£	£	£
Income Fees				
Funding		67,879		61,286
HAF Funding		14,874		19,702
Pre-School fees (non-funded)		13,342		6,510
Out of school		49,459		41,519
Holiday Club		15,803		18,007
		<u>161,356</u>		<u>147,024</u>
Furlough Income		-		-
Grant Income				1,438
Donations		139		182
Fundraising		1,500		1,305
Interest received		131		14
Shopping Income				10
Uniform				-
Other Revenue				6
		<u>1,771</u>		<u>2,954</u>
Total income		<u>163,127</u>		<u>149,978</u>
Expenditure				
Adverts		88		38
BT & Internet		1,078		652
Building consumables				-
Bad debts		1,237		-
Course fees (inc CCC, Parents First Aid & Safety Course)		2,523		1,583
Cleaning including deep clean		684		461
General Repairs		299		73
Fundraising costs		243		328
Insurance & Ofstead registration fee		852		1,033
Mileage & Travel costs		273		-
Misc (inc DBS checks, petty cash, expenses)		984		1,925
New Equipment (Server & Lap Top)		46		565
Out of school holiday club costs		3,376		963
Post & stationery		495		310
Professional fees including payroll charges and Xero		377		876
Rent		4,398		4,038
Electricity bill		5,113		5,949
Annual subscriptions		984		2,835
Accountancy				666
Shopping (Food & Drink)		4,863		4,629
Supplies (inc craft, cooking & general)		5,859		3,393
Entertaining		71		400
EYPP & DAF costs				-
Uniform (children & staff)				790
Forest School Expenses				-
Wages		120,757		105,038
Pensions		1,813		943
Health & Safety		55		43
Hall Hire		72		144
IT Costs		1,591		747
Total expenditure		<u>158,128</u>		<u>138,422</u>
Surplus income over expenditure		4,998		11,556
Cash balance brought forward		43,578		32,022
Add surplus income for the year		4,998		11,556
		<u>48,576</u>		<u>43,578</u>
Deposit account		26,072		16,941
Current account		27,538		29,694
Petty Cash		84		11
Accrued Income		-		6,851
Trade Debtors		21,091		6,143
Trade Creditors		- 3,137		- 1,244
Income in advance		- 15,133		- 8,797
Paye Payable		- 1,286		-
Pension payable		- 653		-
Loan- SM Parish Council		- 6,000		- 6,000
		<u>48,576</u>		<u>43,578</u>

SMARTIES PRE-SCHOOL AND OUT OF SCHOOL CLUB

England & Wales - Charity number 1031476

Accounts

Smarties Pre school and Out of School Club

Income and Expenditure Account

For the year ended 31 August 2023

Charity number -1031476

Smarties Pre school and Out of School Club

Year ended 31 August 2023

Client approval Certificate

We approve the financial statements and confirm we have made available all relevant records and information for their preparation.

.....

Date.....

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF SMARTIES PRE-SCHOOL AND OUT OF SCHOOL CLUB

Independent examiner's report to the trustees of Smarties Pre-School And Out Of School Club

I report to the charity trustees on my examination of the accounts of Smarties Pre-School And Out Of School Club (the Trust) for the year ended 31 August 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 Act and in carrying out my examination I have followed all 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 giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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.

Signed:

Giovanni Ruggieri

Building 18, Gateway 1000
Whittle Way, Arlington Business Park
Stevenage
Hertfordshire
SG1 2FP

Date 01.11.2023

**Smarties Pre-school and Out of School Club
Income and Expenditure summary
for the year ended 31 August 2023**

	2022/23		2021/22	
	£	£	£	£
Income Fees				
Funding	61,286		64,763	
HAF Funding	19,702			
Pre-School fees (non-funded)	6,510		8,152	
Out of school	41,519		51,993	
Holiday Club	18,007			
Funding received in advance for 2023/24 year			11,471	
		<u>147,024</u>		<u>136,379</u>
Furlough Income	-		-	
Grant Income	1,438		-	
Donations	182		875	
Fundraising	1,305		1,041	
Interest received	14		2	
Shopping Income	10		9	
Uniform	-		21	
Other Revenue	6		-	
		<u>2,954</u>		<u>1,948</u>
Total income		<u>149,978</u>		<u>138,327</u>
Expenditure				
Adverts	38		862	
BT & Internet	652		590	
Building consumables	-		75	
Bad debts	-		-	
Course fees (inc CCC, Parents First Aid & Safety Course)	1,583		652	
Cleaning including deep clean	461		374	
General Repairs	73		932	
Fundraising costs	328		12	
Insurance & Ofstead registration fee	1,033		790	
Mileage & Travel costs	-		-	
Misc (inc DBS checks, petty cash, expenses)	1,925		610	
New Equipment (Server & Lap Top)	565		2,111	
Out of school holiday club costs	963		1,982	
Post & stationery	310		891	
Professional fees including payroll charges and Xero	876		1,604	
Rent	4,038		3,845	
Electricity bill	5,949		1,526	
Annual subscriptions	2,835		933	
Accountancy	666		-	
Shopping (Food & Drink)	4,629		3,909	
Supplies (inc craft, cooking & general)	3,393		889	
Entertaining	400		-	
EYPP & DAF costs	-		509	
Uniform (children & staff)	790		218	
Forest School Expenses	-		-	
Wages	105,038		97,462	
Pensions	943		1,603	
Health & Safety	43		85	
Hall Hire	144		-	
IT Costs	747		826	
Total expenditure		<u>138,422</u>		<u>123,289</u>
Surplus income over expenditure		11,556		15,038
Cash balance brought forward	32,022		16,984	
Add surplus income for the year	11,556		15,038	
	<u>43,578</u>		<u>32,022</u>	
Deposit account	16,941		16,926	
Current account	29,694		21,096	
Petty Cash	-	11		
Accrued Income	6,851			
Trade Debtors	6,143			
Trade Creditors	-	1,244		
Income in advance	-	8,797		
Loan- SM Parish Council	-	6,000		6,000
	<u>43,578</u>		<u>32,022</u>	

SMARTIES PRE-SCHOOL AND OUT OF SCHOOL CLUB

England & Wales - Charity number 1031476

Accounts

**Smarties Pre-school and Out of School Club
Income and Expenditure summary
for the year ended 31 August 2021**

	2020/21		2019/20	
	£	£	£	£
Income				
Fees				
Funding	34,169		43,361	
Pre-School fees (non-funded)	7,431		13,699	
Out of school	28,841		40,149	
		70,441		97,209
Furlough Income	8,522		16,187	
Grant Income	11,103		-	
Course Funding	-		500	
Donations	-		-	
Fundraising	253		-	
Interest received	82		81	
Forest School - Tesco grant	-		-	
Super Squirrel	-		-	
Misc	-		-	
New starter fees	-		-	
Holiday Breakfast Club	-		-	
Uniform	112		-	
Late Payment charges	-		-	
Dancing income	-		68	
		20,073		16,835
Total income		90,514		114,045
Expenditure				
Adverts	255		43	
New starter fees	0		10.00	
BT & Internet	976		945	
Building consumables	-		297	
Bad debts	708		895	
Course fees (inc CCC, Parents First Aid & Safety Course)	952		168	
Cleaning including deep clean	173		588	
General Repairs	510		36.00	
Fundraising costs	-		36	
Insurance & Ofstead registration fee	1,216		816	
Mileage & Travel costs	15.00		-	
Misc (inc DBS checks, petty cash, expenses)	1,202		635	
New Equipment (Server & Lap Top)	662		280.43	
Out of school holiday club costs	320		-	
Post & stationery	422		409	
Professional fees including payroll charges and Xero	1,241		1,618	
Rent	3,845		4,166	
Electricity bill	2,604		1,520.94	
Annual subscriptions	1,169		1,041	
Shopping (Food & Drink)	2,430		2,273	
Supplies (inc craft, cooking & general)	1,432		1,075	
EYPP & DAF costs	385		995	
Uniform (children & staff)	367		213	
Photos	-		-	
Super Squirrel Expenses	-		-	
Forest School Expenses	278		264	
Wages	75,876		90,733	
Pensions	954		1,387	
Health & Safety	209		36	
IT Costs	-		8	
Total expenditure		98,200		110,489
Surplus income over expenditure	(7,686)		3,556	
Cash balance brought forward	24,670		21,114	
Add surplus income for the year	(7,686)		3,556	
	16,984		24,670	
Deposit account	16,924		21,842	
Current account	6,060		8,829	
Loan- SM Parish Council	(6,000)		(6,000)	
	16,984		24,670	

SMARTIES PRE-SCHOOL AND OUT OF SCHOOL CLUB

England & Wales - Charity number 1031476

Accounts

Smarties Pre school and Out of School Club
Income and Expenditure Account
For the year ended 31 August 2020

Charity number - 1031476

Smarties Pre school and Out of School Club
Year ended 31 August 2020

Client approval Certificate

We approve the financial statements and confirm we have made available all relevant records and information for their preparation.

Amanda Coulier

AMANDA COULIER, TREASURER

31/10/2020

Independent Examiner's Report to the Trustees of

Smarties Pre-school and Out of School Club

(previously Robin Community Pre School)

I report on the annexed accounts of the Trust for the year ended 31 August 2020 which are set out on page 2.

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 year (under section 43(2) of the Charities Act 1993 (the 1993 Act)) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts (under section 43(3)(a) of the 1993 Act);
- to follow the procedures laid down in the General Directions given by the Charity Commission (under section 43(7)(b) of the 1993 Act); and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the 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 you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements

- to keep accounting records in accordance with section 41 of the 1993 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 1993 Act

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Lisa Compton F.C.A C.T.A

Wyndmere House
Ashwell Road
Steeple Morden
Herts. SG8 0NZ

Dated: 31/01/2020

Smarties Pre-school and Out of School Club
Income and Expenditure summary
for the year ended 31 August 2020

	2019/20		2018/19	
	£	£	£	£
Income				
Fees				
Funding	43,361		36,520	
Pre-School fees (non-funded)	13,699		14,291	
Out of school	40,149		73,306	
		<u>97,209</u>		<u>124,117</u>
Furlough Income	16,187		-	
Course Funding	500		-	
Donations	-		5,127	
Fundraising	-		1,421	
Interest received	81		75	
Forest School - Tesco grant	-		1,000	
Super Squirrel	-		212	
Misc	-		650	
New starter fees	-		300	
Holiday Breakfast Club	-		357	
Uniform	-		29	
Late Payment charges	-		5	
Dancing income	68		-	
		<u>16,835</u>		<u>9,174</u>
Total income		<u>114,045</u>		<u>133,291</u>
Expenditure				
Adverts	43		360	
New starter fees	10		-	
BT & Internet	945		1,054	
Building consumables	297		227	
Bad debts	895		511	
Course fees (inc CCC, Parents First Aid & Safety Course)	168		2,146	
Cleaning including deep clean	588		433	
General Repairs	36		-	
Fundraising costs	36		160	
Insurance & Ofstead registration fee	816		766	
Mileage & Travel costs	-		338	
Misc (inc DBS checks, petty cash, expenses)	635		1,492	
New Equipment (Server & Lap Top)	280		-	
Out of school holiday club costs	-		233	
Post & stationery	409		486	
Professional fees including payroll charges and Xero	1,618		1,152	
Rent	4,166		3,770	
Electricity bill	1,521		-	
Annual subscriptions	1,041		1,344	
Shopping (Food & Drink)	2,273		3,215	
Supplies (inc craft, cooking & general)	1,075		725	
EYPP & DAF costs	995		119	
Uniform (children & staff)	213		68	
Photos	-		25	
Super Squirrel Expenses	-		150	
Forest School Expenses	264		462	
Wages	90,733		102,628	
Pensions	1,387		975	
Health & Safety	36		194	
IT Costs	8		2	
Total expenditure		<u>110,489</u>		<u>123,035</u>
Surplus income over expenditure	3,556		10,257	
Cash balance brought forward	21,114		10,857	
Add surplus income for the year	<u>3,556</u>		<u>10,257</u>	
	<u>24,670</u>		<u>21,114</u>	
Deposit account	21,842		21,761	
Current account	8,829		5,352	
Loan- SM Parish Council	(6,000)		(6,000)	
	<u>24,670</u>		<u>21,114</u>	