

# ABACUS PRE-SCHOOL

England & Wales · Charity number 1038134

## Details

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Other names	NEW MALDEN METHODIST CHURCH ABACUS PRE SCHOOL PLAYGROUP, NEW MALDEN METHODIST CHURCH ABACUS PRE-SCHOOL
Status	Registered
Legal form	Other
Registered	1994-05-31
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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Address	New Malden Methodist Church 1 Cambridge Road New Malden KT3 3QE
Phone	07843231013
Email	<a href="mailto:admin@abacusnewmalden.co.uk">admin@abacusnewmalden.co.uk</a>

## Activities

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**Objects:** TO ENHANCE THE DEVELOPMENT AND 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 Activities. An environment where each child can play happily and safely, with the opportunity for them to become more independent, with time and space to develop their confidence and interact with each other. Provide an environment where children are encouraged to explore a range of roles and activities regardless of gender, ability, special educational needs and background. .

## Classification

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- **How:** Provides Services
- **What:** Education/training
- **Who:** Children/young People

## Geography

- **Area of benefit:** IN PRACTICE NEW MALDEN AND KINGSTON
- Kingston Upon Thames
- Surrey

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-08-31	£156,102	£153,676	-	-
2023-08-31	£122,779	£132,223	-	-
2022-08-31	£126,680	£117,502	-	-
2021-08-31	£126,366	£132,147	-	-
2020-08-31	£127,251	£119,738	-	-

## Trustees

Name	Role	Appointed
<b>Christofis Christofi</b>	Chair	2018-11-01
Elsie Thambirajah Kirupairajah		2017-02-23
Jessie Jeevaratnam		2024-05-13
SARAH MOORE		
SUSAN KNOWLES		2017-02-11

**ABACUS PRE-SCHOOL**

England & Wales - Charity number 1038134

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# Accounts

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**CHARITY COMMISSION  
FOR ENGLAND AND WALES**

**Independent examiner's report on  
the accounts**

**Section A Independent Examiner's Report**

**Report to the trustees**

ABACUS PRE-SCHOOL

**On accounts for the year  
ended**

31<sup>st</sup> August  
2024

**Charity no  
(if any)**

1038134

**Set out on page** 2

**Responsibilities and  
basis of report**

I report to the trustees on my examination of the accounts of the above charity for the year ended 31/08/2024.

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**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the 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 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:**

*Marietta Boutros*

**Date:**

27/06/2025

**Name:**

MARIETTA BOUTROS

**Relevant professional  
qualification(s) or body  
(if any):**

ACCA

**Address:**

12 Lynton Road, New Malden  
KT3 5EE

ABACUS PRE-SCHOOL

INCOME & EXPENDITURE FOR THE YEAR ENDED 31 AUGUST 2024				
	2024		2023	
<b>INCOME</b>				
<b>Grants</b>				
Rbk	116727		71402	
Other	75		15	
Afc	3464		6264	
Hmrc JRS received	0		0	
<b>Fees</b>	<b>34099</b>		<b>44699</b>	
Farming	540		485	
Farming costs	-617		-161	
Holiday club	0		0	
Holiday club costs	0		0	
Mini athletics	0		520	
Mini athletics costs	0		-1350	
Breakfast club	350		0	
	274	274	-506	-506
Bank interest received	1464		905	
<b>Total INCOME</b>	<b>156102</b>		<b>122779</b>	
Food for nursery	1378		1515	
Equipment & play items	5953		4712	
	7332		6227	
<b>Expenditure</b>				
Wages & salaries	120449		99756	
Employers nic	0		0	
Employers pension costs	1410		1167	
Staff recruitment costs	375		200	
Staff training and recruitment costs	990		618	
Rent	12789		12601	
Payroll fees	1301		1013	
Bookkeeping fees	600		600	
Auditors fees	350		350	
Legal & professional	0		0	
Cleaning	1132		2573	
Insurance	613		465	
Telephone	250		739	
Webcast	304		0	
Computer expenses	760		965	
Printing, postage and stationery	737		650	
Entertaining	1712		2838	
Repairs & maintenance	871		448	
Bank charges	251		262	
Subscriptions	948		633	
Depreciation	502		118	
Donations	0		0	
<b>TOTAL EXPENDITURE</b>	<b>153676</b>		<b>132223</b>	
<b>SURPLUS/(DEFICIT) FOR THE YEAR</b>	<b>2427</b>		<b>-9444</b>	

ABACUS PRE-SCHOOL

BALANCE SHEET AS AT 31 AUGUST 2024				
	2024		2023	
<b>FIXED ASSETS</b>				
	1004		236	
<b>CURRENT ASSETS</b>				
Bank-current account	3896		3200	
Bank-deposit account	103238		101774	
Pettycash	14		14	
Other debtors	85		74	
	107233	107233	105062	105062
<b>CURRENT LIABILITIES</b>				
Advanced deposits	0		0	
Accruals	1300		950	
Other creditors	1641		1479	
	2941	2941	2429	2429
<b>CURRENT ASSETS LESS LIABILITIES</b>	<b>105296</b>		<b>102869</b>	
Represented by:				
Balance brought forward	102869		112313	
Surplus/(deficit) for the year	2427		-9444	
	105296		102869	
Signed by: _____				
Treasurer		Secretary		
Date: _____				

## **TRUSTEES ANNUAL REPORT 2024**

### **September 2024:**

We initially started the academic year with 19 children and 9 staff to cover the hall rent we had to borrow money from our reserve as our balance stood £3,895.95. It was a very quiet beginning.

**October and November:** On October 5 new children started, and we had 24 children and 9 staff altogether.

### **December:**

December: We had our Christmas Jumper Day, but no donations were received. During the Christmas Tree Festival, we raised £68.00. The Nativity took place in the church with Sarah's permission. Santa also visited and gave gifts to the children. We held the Christmas staff dinner at a Turkish restaurant, and each staff member received £75 as a Christmas gift.

### **January February:**

We started the year with 21 children. We created banners and leaflets for distribution. We requested permission from the church to display a banner in front of the church, and the request is still being processed. We want the banner to remain up throughout the day instead of being taken down at 3 PM. Displaying the banner has already resulted in three new children joining. We believe having a banner in front of the church is essential, as many parents are unaware that Abacus operates at this location.

### **March and April:**

The number on roll picked up and we had 29 children. From March we hired back the lower hall. Because we had many 2-year-old children it was very busy, and the rent went up.

**May:** Everything was smooth and as usual busy month. In May we appointed a Korean staff member, which has significantly helped us in attracting new Korean children.

### **June / July:**

In June our administrator Shrutee resigned due to her family circumstances to go to Nepal. As usual we all were busy as it was nearer to the academic year. The staff had to finish the transition reports to give it to the schools. We had our Annual Farm trip to the Hobble down farm in July. Also the sports meet took place in the school. We had year-end party for the kids, and we had staff Dinner in Cappadocia restaurant. Throughout the year we had Our Inclusion Officers coming in to help with the Special Educational needs to advise the staff to help with the provision.

**ABACUS PRE-SCHOOL**

England & Wales - Charity number 1038134

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# Accounts

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## **TAR 2022-2023**

### **September**

We started the academic year with 17 children and 5 staff. There were 2 special needs children who needed support with speech, socially, and behaviour side. We hired a staff to support those children.

### **October and November:**

It was the same number but 2 year admission increased in number for the January intake.

### **December:**

Nativity was done in the church with Sarah's permission. Parents were invited and it was a successful event. Santa visited our nursery and gave gifts to the children on the Christmas jumper day. We participated in the Christmas tree festival and received donation around £63. We had the Christmas staff dinner in the Kingston.

### **January and February**

The number of Children rise up to 24. We used one room though we hired the second room. Professionals from the AFC came to observe the special needs children and recommendations were made about training for the staff.

### **March and April**

Number on the roll was 34. We had 2 new staff joined with level 2 and 4. They were very enthusiastic and passionate towards the children and their job. We opened the second room with 11 children and it was a success and parents liked it.

### **May and June**

We had our parents teachers meeting and the reports were signed to be sent to the schools. One staff finished her level 3 and the salary was reviewed. The farm trip was planned and letters were sent out. For the refugee children Abacus took the responsibility to pay for their trip.

### **July:**

We had our farm trip on the 4<sup>th</sup> July hired a coach and went to Hobble down farm. Parents involved and had a lovely and pleasant trip. On the 8<sup>th</sup> July we had our sports meet. It was a rainy day and sports meet took place in the upper hall children and their

parents enjoyed the event thoroughly. We had our summer concert and the graduation ceremony in the church along with the parents. We had staff dinner in the restaurant in Kingston and were given gift vouchers for their great work and an appreciation.



Section A

Independent Examiner's Report

Report to the trustees	ABACUS PRE-SCHOOL		
On accounts for the year ended	31 <sup>st</sup> August 2023	Charity no	1038134
	Set out on pages 2		

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the **year ended 31/08/ 2023**.

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 charity'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

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:

- 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:

Name:

Relevant professional qualification(s) or body (if any):

Address:

**ABACUS PRE-SCHOOL**

England & Wales - Charity number 1038134

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# Accounts

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## **TRUSTEES ANNUAL REPORT 2021**

### **September 2021:**

we started the academic year with 15 children. And 7 staff. It was a very quiet beginning.

**October and November:** We had 20 children but again because of the pandemic no visitors and virtual visits have been made.

### **December:**

Nativity was done in the extension hall. Children's performance was video recorded and sent to the parents on request. We had Christmas party for the kids. Our Santa visited and gave gifts for the kids, Staff party also was arranged, and all went to ALFENO in Kingston.

### **January February:**

In January the numbers picked up and we had 28 children. We had children from the other schools attending. Church did not provide cleaners. So, we had our nursery cleaners coming in. Staff had to clean the resources regularly. From February a new staff started.

### **March and April:**

The number on roll picked up and we had 36 children. From March we hired back the lower hall. It was very busy and the rent went up.

~~**May:** The new staff left due to her health problems~~

### **June / July:**

As usual we all were busy as it was nearer to the academic year. The staff had to do the reports, contact the schools which their key children were going to go to. We had yearend party for the kids, and we had staff Dinner in a restaurant.

ABACUS PRE-SCHOOL

INCOME & EXPENDITURE FOR THE YEAR ENDED 31 AUGUST 2022				
	2022		2021	
<b>INCOME</b>				
<i>Grants</i>				
Rbk	81597		92728	
Other	205		0	
Afc	7100		5615	
Hmrc JRS received	135		4352	
Fees	37635		23661	
Farming	870		0	
Farming costs	-581		0	
Holiday club	1013		0	
Holiday club costs	-1251		0	
Yoga	872		0	
Yoga costs	-960		0	
	-37	-37	0	0
Bank interest received	45		10	
<b>Total INCOME</b>	<b>126680</b>		<b>126366</b>	
Food for nursery	799		776	
Equipment & play items	5627		3189	
	6426		3965	
<b>Expenditure</b>				
Wages & salaries	88046		107141	
Employers nic	565		0	
Employers pension costs	1246		1186	
Staff training	758		360	
Rent	11391		10621	
Payroll fees	1061		1058	
Bookkeeping fees	650		500	
Auditors fees	700		350	
Legal & professional	201		161	
Cleaning	1558		2991	
Insurance	476		420	
Telephone	376		337	
Webcost	236		117	
Computer expenses	303		242	
Printing, postage and stationery	626		572	
Entertaining	1284		1651	
Repairs & maintenance	420		73	
Bank charges	135			
Subscriptions	85		136	
Depreciation	177		266	
Suspense account	781			
<b>TOTAL EXPENDITURE</b>	<b>117502</b>		<b>132147</b>	
<b>SURPLUS/(DEFICIT) FOR THE YEAR</b>	<b>9178</b>		<b>-5781</b>	

ABACUS PRE-SCHOOL

BALANCE SHEET AS AT 31 AUGUST 2022				
	2022		2021	
<b>FIXED ASSESTS</b>	355		532	
<b>CURRENT ASSESTS</b>				
Bank-current account	17716		9233	
Bank-deposit account	95868		95824	
Pettycash	368		0	
Other debtors	0.00		0	
	113951	113951	105057	105057
<b>CURRENT LIABILITIES</b>				
Advanced deposits	0		0	
Accruals	925		934	
Other creditors	714		1165	
	1639	1639	2099	2099
<b>CURRENT ASSETS LESS LIABILITIES</b>	<b>112667</b>		<b>103489</b>	
Represented by:				
Balance brought forward	103489		109270	
Surplus/(deficit) for the year	9178		-5781	
	<b>112667</b>		<b>103489</b>	
Signed by: _____				
Treasurer	Secretary			
Date: _____				



**Section A**

**Independent Examiner's Report**

**Report to the trustees**

ABACUS PRE-SCHOOL

**On accounts for the year  
ended**

31<sup>st</sup> August 2022

**Charity no  
(if any)**

1038134

**Set out on page**

2

I report to the trustees on my examination of the accounts of the above charity for the year ended **31/08/2022**.

**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 charity'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**

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:

- 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.

**Signed:**

*Marietta Boutros*

**Date:**

15<sup>th</sup> May 2023

**Name:**

Marietta Boutros

**Relevant professional  
qualification(s) or body  
(if any):**

ACCA

**Address:**

12 Lynton Road

New Malden

KT3 5EE

**ABACUS PRE-SCHOOL**

England & Wales - Charity number 1038134

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# Accounts

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## **TRUSTEES ANNUAL REPORT 2021**

### **September 2020:**

we started the academic year with 20 children. There were 2 special needs one with slight and the other child needed more support with speech, socially, eating and on the behaviour side. So, we employed a staff to support that child. It was a success to the child and a professional development for the staff and the nursery.

**October and November:** We had the same number of children but again because of the pandemic the numbers dropped, staff were absent, and more restrictions came into place. No visitors and virtual visits have been made.

### **December:**

Nativity was done in the extension hall. Children's performance was video recorded and sent to the parents on request. We had Christmas party for the kids. Our Santa visited and gave gifts for the kids, Staff party also was arranged in the extension hall and ordered food.

### **January February:**

We had only 9 children. We had children from the other schools attending because they were closed for the pandemic. Church did not provide cleaners. So, we had our nursery cleaners coming in. Staff had to clean the resources regularly. 3 Staff were on furlough. After half term in February most of the children returned. Later the numbers picked up and we had 23 children. One staff left due to some misunderstandings. We had virtual meetings and the officials started coming in.

### **March and April:**

The number on roll picked up and we had 36 children. From March we hired back the lower hall. It was very busy. Staff returned,

### **May:**

we had our OFSTED coming in on the 20<sup>TH</sup> of May 2021. It was actually a difficult time for us, but we were able to get good.

### **June / July:**

As usual we all were busy as it was nearer to the academic year. The staff had to do the reports, contact the schools which their key children were going to go to. We had year end party for the kids, and we had staff Dinner in a restaurant.

ABACUS PRE-SCHOOL

ABACUS PRE-SCHOOL

INCOME & EXPENDITURE FOR THE YEAR ENDED 31 AUGUST 2021				
	2021		2020	
<b>INCOME</b>				
<b>Grants</b>				
Rbk	92728		87324	
Other	0		0	
Afc	5615		2519	
Hmrc JRS received	4352		4272	
Fees	23661		33016	
Farming	0		0	
Farming costs	0		0	
	0	0	0	0
Bank interest received	10		120	
<b>Total INCOME</b>	<b>126366</b>		<b>127251</b>	
Food for nursery	776		1405	
Equipment & play items	3189		3302	
	3965		4707	
<b>Expenditure</b>				
Wages & salaries	107141		96164	
Employers nic	0		184	
Employers pension costs	1186		913	
Staff training	360		1215	
Rent	10621		9420	
Payroll fees	1058		1067	
Bookkeeping fees	500		500	
Auditors fees	350		350	
Legal & professional	161		350	
Cleaning	2991		1576	
Insurance	420		408	
Telephone	337		262	
Webcost	117		42	
Computer expenses	242		690	
Printing, postage and stationery	572		51	
Entertaining	1651		860	
Repairs & maintenance	73		373	
Subscriptions	136		207	
Depreciation	266		399	
<b>TOTAL EXPENDITURE</b>	<b>132147</b>		<b>119738</b>	
<b>SURPLUS/(DEFICIT) FOR THE YEAR</b>	<b>-5781</b>		<b>7513</b>	

BALANCE SHEET AS AT 31 AUGUST 2021				
	2021		2020	
<b>FIXED ASSETS</b>	532		799	
<b>CURRENT ASSETS</b>				
Bank-current account	9233		14377	
Bank-deposit account	95824		95622	
Pettycash			354	
Other debtors	0.00			
	105057	105057	110353	110353
<b>CURRENT LIABILITIES</b>				
Advanced deposits			0	
Accruals	934		500	
Other creditors	1165		1382	
	2099	2099	1882	1882
<b>CURRENT ASSETS LESS LIABILITY</b>	<b>103489</b>		<b>109270</b>	
Represented by:				
Balance brought forward	109270		101757	
Surplus/(deficit) for the year	-5781		7513	
	103489		109270	
Signed by: _____				
Treasurer		Secretary		
Date: _____				

## **Independent examiner's report to the trustees of 'Abacus Pre-School' – Charity No. 1038134**

I report to the trustees on the attached accounts of the charity for the year ended 31<sup>st</sup> August 2021.

### **Respective responsibilities of trustees and examiner**

The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 145 of the Charities Act 2011 and that an independent examination is needed. The Charities Act requires the charity to prepare a receipts and payments account and a statement of assets and liabilities. I am qualified to undertake the examination by being a qualified member of the ACCA (the Association of Chartered Certified Accountants).

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general directions given by the Charity Commission under section 145 of the 2011 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 the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, 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**

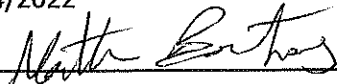
I have completed my examination and confirm that no material matters have come to my attention:

1. which gives me reasonable cause to believe that in, any material respect, the requirements:
  - to keep accounting records in accordance with section 130 of the Charities Act; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities 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.

Name: Marietta Boutros

Relevant professional qualifications or body: ACCA (the Association of Chartered Certified Accountants)

Date: 28/04/2022

Signature  \_\_\_\_\_

**ABACUS PRE-SCHOOL**

England & Wales - Charity number 1038134

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# Accounts

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## **Trustees Annual Report 2020**

Since September we remained full until August 2020. We had children from a range of ethnic background. Though we did not have all the staff working we were able to manage with the staff who came into work.

We had Christmas nativity in the church, and it went very well. For the Christmas tree decoration, we received £38 pounds as donation and as for the Christmas jumper day, £10. Contributions were used towards the children's Christmas party to buy food and gifts.

In January we had total of 36 children in on roll. we had twelve 2-year olds and 24 three-year-old children. We had 4 staff working with 2-year olds and 4 staff with 3-year olds. We appointed a new member of staff to support a child with autism, however she resigned after a month due to family circumstances.

Until March 20<sup>th</sup> everything went very well then due to the covid we had only 4 children coming in because their parents were key workers. During this time, we were able to sort and organise the rooms. Every day 2 staff worked throughout the pandemic period.

We closed for the Easter and reopened on the 23<sup>rd</sup> of April with 4 children attending. Then we sent a survey asking parents opinion regarding re-opening the nursery. To which 20 parents replied. In that 12 children wanted to come back and 8 wanted to stay behind. So, until August I had 5 staff working in rotation. With the committee chair's permission, we paid risk allowance to the staff who physically came into the school.

We organised the farm trip but unfortunately it was cancelled due to the covid. On the last day of July, we had a graduation ceremony for the children who were leaving Abacus. 10 children were graduated to reception. Whilst others moved to the schools where their siblings attend. Graduation ceremony took place in the garden, all the parents were invited. They were asked to wear masks; garden alleyway door was open for them to enter and to leave. Maintaining the social distancing seating was done in twos.

ABACUS PRE-SCHOOL

ABACUS PRE-SCHOOL

INCOME & EXPENDITURE FOR THE YEAR ENDED 31 AUGUST 2020				
	2020		2019	
<b>INCOME</b>				
<b>Grants</b>				
Rbk	87324		113293	
Other	4272		100	
Afc	2519		3115	0
Fees	33016		39038	
Farming	0	690		
Farming costs	0	-920		
	0	0	-230	-230
Bank interest received	120		111	
<b>Total INCOME</b>	<b>127251</b>		<b>155427</b>	
Food for nursery	1405		988	
Equipment & play items	3302		4768	
	4708		5756	
<b>Expenditure</b>				
Wages & salaries	96164		91967	
Employers nic	184		0	
Employers pension costs	913		694	
Staff training	1215		1634	
Recruitment costs	0		52	
Rent	9420		11316	
Payroll fees	1067		1061	
Bookkeeping fees	500		550	
Auditors fees	350		200	
Legal & professional	350		1019	
Cleaning	1576		0	
Clothing costs	0		101	
Insurance	408		408	
Telephone	262		145	
Webcost	42		234	
Computer expenses	690		847	
Printing, postage and stationery	51		131	
Entertaining	860		0	
Repairs & maintenance	373		0	
Subscriptions	207		650	
Sundries	1		177	
Depreciation	399		0	
<b>TOTAL EXPENDITURE</b>	<b>119738</b>		<b>116942</b>	
<b>SURPLUS/(DEFICIT) FOR THE YEAR</b>	<b>7513</b>		<b>38485</b>	

BALANCE SHEET AS AT 31 AUGUST 2020				
	2020		2019	
<b>FIXED ASSETS</b>		799		0
<b>CURRENT ASSETS</b>				
Bank-current account	14377		29109	
Bank-deposit account	95622		75502	
Pettycash	354			
Other debtors	0.00			
	110353	110353	104611	104611
<b>CURRENT LIABILITIES</b>				
Advanced deposits	0		1650	
Accruals	500		500	
Other creditors	1382		704	
	1882	1882	2854	2854
<b>CURRENT ASSETS LESS LIABILITIES</b>	<b>109270</b>		<b>101757</b>	
Represented by:				
Balance brought forward	101757		63272	
Surplus/(deficit) for the year	7513		38485	
	109270		101757	
Signed by: _____				
Treasurer		Secretary		
Date:				

## **Independent examiner's report to the trustees of 'Abacus Pre-School' – Charity No. 1038134**

I report on the attached accounts of the company for the year ended 31<sup>st</sup> August 2020.

### **Respective responsibilities of trustees and examiner**

The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 and that an independent examination is needed. The Charities Act requires the charity to prepare a receipts and payments account and a statement of assets and liabilities. I am qualified to undertake the examination by being a qualified member of the ACCA (the Association of Chartered Certified Accountants).

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general directions given by the Charity Commission under section 145 of the 2011 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 the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, 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 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 130 of the Charities Act; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities 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.

Name: Marietta Boutros

Relevant professional qualifications or body: ACCA (the Association of Chartered Certified Accountants)

Date: 02/05/2021

Signature

