

WESTOVER LITTLE STARS

England & Wales · Charity number 1052273

Details

Other names WESTOVER UNDER FIVES PLAYGROUP

Status Registered

Legal form Other

Registered 1996-01-25

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

Contact

Address Westover little stars
Westover Green school
Westover Green
Bridgwater
Somerset
TA6 7HB

Phone 07527437331

Email jjodkowski@btinternet.com

Activities

Objects: The aims of the Pre-school are to enhance the development and education of children primarily under statutory school age by encouraging parents to understand and provide for the needs of their children through community groups and by:(a) offering appropriate play, education and care facilities, family learning and extended hours groups, together with the right of parents to take responsibility for and to become involved in the activities of such groups, ensuring that such groups offer opportunities for all children whatever their race, culture, religion, means or ability;(b) encouraging the study of the needs of such children and their families and promoting public interest in and recognition of such needs in the local areas;(c) Instigating and adhering to and furthering the aims and objects of the Pre-school Learning Alliance.

Activities: We are a playgroup, from children two and a half until ready for school

Classification

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

Geography

- Somerset

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£146,483	£115,290	-	-
2024-08-31	£129,628	£116,026	-	-
2023-08-31	£130,604	£116,959	-	-
2022-08-31	£112,328	£120,297	-	-
2021-08-31	£119,559	£104,543	-	-
2020-08-31	£119,559	£97,406	-	-

Trustees

Name	Role	Appointed
Jenna Salter	Chair	2023-02-23
Amy Dean		2025-02-14
Charlotte Turner		2018-11-09
Ludmila Slapina		2025-02-14
SARAH LESLEY PERRETT		

WESTOVER LITTLE STARS

England & Wales - Charity number 1052273

Accounts

WESTOVER LITTLE STARS

FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 AUGUST 2024

WESTOVER LITTLE STARS

LEGAL AND ADMINISTRATIVE INFORMATION

FOR THE YEAR ENDED 31 AUGUST 2024

Trustees

Jenna Salter
Ludmila Slapina
Amy Dean
Charlotte Turner
Sarah Perrett

Charity Number

1052273

Registered Office

14 Devonshire Way
BRIDGWATER
TA6 4GE

WESTOVER LITTLE STARS

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WESTOVER LITTLE STARS

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 AUGUST 2024

The trustees present their annual report and financial statements for the year ended 31 August 2024 .

This report was approved by the trustee and signed on its behalf by:

Jenna Salter
Trustee

Date : 12 May 2025

WESTOVER LITTLE STARS**RECEIPTS AND PAYMENTS**

FOR THE YEAR ENDED 31 AUGUST 2024

Categories	Unrestricted funds	Restricted funds	Endowment funds	Total funds	Last year
Receipts					
Fee income	-	-	-	-	14,917.67
KCC Fees	129,627.55	-	-	129,627.55	115,513.21
Other	-	-	-	-	173.87
Sub total(Gross income for AR)	129,627.55	-	-	129,627.55	130,604.75
Total receipts	<u>129,627.55</u>	<u>-</u>	<u>-</u>	<u>129,627.55</u>	<u>130,604.75</u>
Payments					
Wages and salaries	-	-	-	-	86,006.43
Printing and stationery	412.65	-	-	412.65	2,336.49
Bank charges	68.33	-	-	68.33	58.30
Staff costs	128.22	-	-	128.22	5,104.97
Legal/professional fees	3,749.09	-	-	3,749.09	180.88
Wages and salaries	94,643.34	-	-	94,643.34	-
Rent collection, property repairs and maintenance charges	4,136.42	-	-	4,136.42	10,020.58
Donations	8.00	-	-	8.00	50.00
Other Expenditure	11,354.27	-	-	11,354.27	7,662.37
Insurance	1,525.73	-	-	1,525.73	5,539.73
Sub total	116,026.05	-	-	116,026.05	116,959.75
Total Payments	<u>116,026.05</u>	<u>-</u>	<u>-</u>	<u>116,026.05</u>	<u>116,959.75</u>
Net of receipts/(payments)	13,601.50	-	-	13,601.50	13,645.00
Cash funds last year end	69,625.00	-	-	69,625.00	
Cash funds this year end	<u>83,226.50</u>	<u>-</u>	<u>-</u>	<u>83,226.50</u>	<u>13,645.00</u>

WESTOVER LITTLE STARS

STATEMENT OF ASSETS AND LIABILITIES

FOR THE YEAR ENDED 31 AUGUST 2024

Categories	Details	Unrestricted funds	Restricted income funds	Endowment funds
Cash funds				
	Cash at bank and in hand	(3,253.53)	-	-
	Total Cash Funds	(3,253.53)	-	-
	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
Liabilities				
	Accountancy fees payable	Unrestricted Funds	(360.00)	
	Taxes payable	Unrestricted Funds	(6,361.70)	

The financial statements were approved by the Board on 12-May-2025 and signed on its behalf by:

Jenna Salter
Board of Trustees

WESTOVER LITTLE STARS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2024

1. Accounting Policies

The principal accounting policies adopted by the Charity, which is a public benefit entity, in the preparation of the accounts are as follows.

1.1 Basis of preparation

These accounts have been prepared under the historical cost convention, as modified by the inclusion of charitable properties and fixed asset investments and investment properties at valuation.

These accounts have been prepared in accordance with "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

These accounts are presented in pounds sterling and rounded to the nearest pound.

1.2 Going concern

The Trustees have prepared financial projections, taking into consideration the current economic conditions and have, at the time of approving these accounts, a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus they continue to adopt the going concern basis of accounting in preparing the accounts.

2. Income from Donations and Legacies

Analysis	Unrestricted funds	Total funds 2024	Total funds 2023
	£	£	£
Fee income	-	-	14,917.67
KCC Fees	129,627.55	129,627.55	115,513.21
Other	-	-	173.87
	<u>129,627.55</u>	<u>129,627.55</u>	<u>130,604.75</u>

3. Expenditure on Raising Funds

Analysis	Total funds 2024	Total funds 2023
	£	£
Rent collection, property repairs and maintenance charges	4,136.42	10,020.58
Support Costs	1,033.30	49,493.81
	<u>5,169.72</u>	<u>59,514.39</u>

4. Expenditure on Charitable Activities

Analysis	Total funds 2024	Total funds 2023
	£	£
Bank charges	68.33	58.30
Legal/professional fees	3,749.09	180.88
Wages and salaries	94,643.34	-
Support Costs	1,033.30	49,493.81
	<u>99,494.06</u>	<u>49,732.99</u>

5. Support Costs

	Total funds 2024	Total funds 2023
Analysis	£	£
Wages and salaries	-	86,006.43
Printing and stationery	412.65	2,336.49
Staff costs	128.22	5,104.97
Insurance	1,525.73	5,539.73
	<u>2,066.60</u>	<u>98,987.62</u>

6. Other Expenditure

Analysis	Unrestricted funds	Total funds 2024	Total funds 2023
	£	£	£
Donations	8.00	8.00	50.00
Other Expenditure	11,354.27	11,354.27	7,662.37
	<u>11,362.27</u>	<u>11,362.27</u>	<u>7,712.37</u>

7. Cash at bank and in hand

	Total funds 2024	Total funds 2023
	£	£
Cash at bank and in hand	(3,253.53)	-
	<u>(3,253.53)</u>	<u>-</u>

8. Creditors: Amounts falling due within one year

	Total funds 2024	Total funds 2023
	£	£
Accountancy fees payable	(360.00)	(184.45)
Taxes payable	(6,361.70)	-
	<u>(6,721.70)</u>	<u>(184.45)</u>

9. Charity funds

9.1 Details of material funds held and movements during the CURRENT reporting period

Fund names	Fund balances brought forward	Income	Expenditure	Transfers	Gains and losses	Fund balances carried forward
	£	£	£	£	£	£
Unrestricted funds						
	<u>56,164.45</u>	<u>129,627.55</u>	<u>116,026.05</u>	<u>-</u>	<u>-</u>	<u>69,765.95</u>
Total	<u>56,164.45</u>	<u>129,627.55</u>	<u>116,026.05</u>	<u>-</u>	<u>-</u>	<u>69,765.95</u>

9.2 Details of material funds held and movements during the PREVIOUS reporting period

Fund names	Fund balances brought forward	Income	Expenditure	Transfers	Gains and losses	Fund balances carried forward
	£	£	£	£	£	£
Unrestricted funds						
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

	<u>55,980.00</u>	<u>130,604.75</u>	<u>116,959.75</u>	<u>- (13,460.55)</u>	<u>56,164.45</u>
Total	55,980.00	130,604.75	116,959.75	- (13,460.55)	56,164.45

9.3 Transfers between funds

This Year

	Amount
	£
Between unrestricted and restricted funds	-
Between endowment and restricted funds	-
Between endowment and unrestricted funds	-

Last Year

	Amount
	£
Between unrestricted and restricted funds	-
Between endowment and restricted funds	-
Between endowment and unrestricted funds	-

WESTOVER LITTLE STARS

England & Wales - Charity number 1052273

Accounts

WESTOVER LITTLE STARS

TRUSTEES' REPORT
AND
FINANCIAL STATEMENTS

FOR THE YEAR END
31 August 2023

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WESTOVER LITTLE STARS

TRUSTEES REPORT FOR THE YEAR ENDED 31 AUGUST 2023

The trustees have the pleasure of submitting their report together with the Accounts for the year ended 31 August 2023.

CONSTITUTION, OBJECTS & POLICIES

The Little Stars Pre-School operates under a constitution established in 1996. It is a charity – number 1052273. The objective of the charity is to provide Preschool services to children ages 2.5 years to 5 years.

TRUSTEES

The following acted as trustees during the year: -

Senna Salter (Chairperson)

Charlotte Turner

Sharon Howes

Stacey Makay

Amy Dean

FINANCIAL REVIEW

Westover Little Stars is a committee-run Pre-School; we have an elected committee chosen at the Annual General Meeting (AGM). The three key roles Chairperson, Treasurer and Secretary are nominated at the (AGM). These roles are paramount to the smooth day-to-day running of the Pre-School.

For the year under review, the Pre-School has continued to operate throughout the year.

The excess of payments over receipts has had a negative impact on the unrestricted funds of the Pre-School causing these to reduce, although, there remains a significant level of unrestricted funds at the year's end.

This report was approved by the trustees and signed on their behalf by:

Senna Salter

Chairperson

Date: 29 May 2024__

In order to assist you in fulfilling your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Westover Little Stars for the year ended 31 August 2023 which comprises the Statement of Financial Activities, and the related notes from the charitable company's accounting records and from information and explanations you have given us As a practising member firm of the Association of International Accountants (AIA) subject to its ethical and other professional requirements.

This report is made solely to the board of Trustees of Westover Little Stars, as a body, by the terms of our engagement letter. Our work has been undertaken solely to prepare for you approval of the accounts and state those matters that we have agreed to state to the board of Trustees of Westover Little Stars. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Westover Little Stars and its board of Trustees as a body for our work or for this report. You must ensure that Westover Little Stars has kept adequate accounting records and prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and deficit of Westover Little Stars. You consider that Westover Little Stars is exempt for the statutory audit requirement for the year. We have not been instructed to carry out an audit or a review of the accounts of Westover Little Stars. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not therefore, express any opinion of the statutory accounts.

Small Business Accountancy Company Limited

52 Clare Street

Bridgwater

TA6 3EN

Categories	Unrestricted funds	Restricted funds	Endowment funds	Total funds	Last year
Receipts					
Fee income	14,917.67	-	-	14,917.67	5,773.00
KCC Fees	115,513.21	-	-	115,513.21	106,446.00
Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	(2,894.00)
Other	173.87	-	-	173.87	-
Sub total(Gross income for AR)	130,604.75	-	-	130,604.75	109,325.00
Asset and investment sales					
Other	-	-	-	-	109.00
Sub total	-	-	-	-	109.00
Total receipts	130,604.75	-	-	130,604.75	109,434.00
Payments					
Wages and salaries	86,006.43	-	-	86,006.43	98,043.00
Printing and stationery	2,336.49	-	-	2,336.49	500.00
Bank charges	58.30	-	-	58.30	42.00
Staff costs	5,104.97	-	-	5,104.97	1,286.00
Legal/professional fees	180.88	-	-	180.88	-
Rent collection, property	10,020.58	-	-	10,020.58	8,101.00

repairs and
maintenance
charges

Donations	50.00	-	-	50.00	-
Other Expenditure	7,662.37	-	-	7,662.37	6,088.00
Insurance	5,539.73	-	-	5,539.73	2,863.00
Sub total	116,959.75	-	-	116,959.75	116,923.00
Total Payments	116,959.75	-	-	116,959.75	116,923.00
Net of receipts/(payme nts)	13,645.00	-	-	13,645.00	(7,489.00)
Cash funds last year end	(7,489.00)	-	-	(7,489.00)	
Cash funds this year end	6,156.00	-	-	6,156.00	(7,489.00)

Categories	Details	Unrestricted funds	Restricted income funds	Endowment funds
	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
Liabilities				
	Accountancy fees payable	Unrestricted Funds	(184.45)	

The financial statements were approved by the Board on 29-May-2024 and signed on its behalf by:

Senna Salter
Chairperson

1 Accounting Policies

1.1 Accounting Policies

1.2 Basis of preparation

1.3 Going concern

2 Income from Donations and Legacies

	Unrestricted funds	Restricted income funds	Endowment funds	Total funds 2023	Total funds 2022
Analysis	£	£	£	£	£
Fee income	14,917.67	-	-	14,917.67	5,773.00
KCC Fees	115,513.2 1	-	-	115,513.2 1	106,446.00
Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	(2,894.00)
Other	173.87	-	-	173.87	-
	130,604.7 5	-	-	130,604.7 5	109,325.00

3 Other Income

	Unrestricted funds	Restricted income funds	Endowment funds	Total funds 2023	Total funds 2022
Analysis	£	£	£	£	£

Other	-	-	-	-	109.00
	-	-	-	-	109.00

4 Expenditure on Raising Funds

Analysis	Total funds 2023 £	Total funds 2022 £
Rent collection, property repairs and maintenance charges	10,020.58	8,101.00
Support Costs	49,493.81	51,346.00
	59,514.39	59,447.00

5 Expenditure on Charitable Activities

Analysis	Total funds 2023 £	Total funds 2022 £
Bank charges	58.30	42.00
Legal/professional fees	180.88	-
Support Costs	49,493.81	51,346.00
	49,732.99	51,388.00

6 Support Costs

Analysis	Total funds 2023 £	Total funds 2022 £
Wages and salaries	86,006.43	98,043.00
Printing and stationery	2,336.49	500.00
Staff costs	5,104.97	1,286.00
Insurance	5,539.73	2,863.00
	98,987.62	102,692.00

7 Other Expenditure

	Unrestricted funds	Restricted income funds	Endowment funds	Total funds 2023	Total funds 2022
Analysis	£	£	£	£	£
Donations	50.00	-	-	50.00	-
Other Expenditure	7,662.37	-	-	7,662.37	6,088.00
	7,712.37	-	-	7,712.37	6,088.00

8 Cash at bank and in hand

	Total funds 2023	Total funds 2022
	£	£
Cash at bank and on hand	-	55,500.00
	-	55,500.00

9 Creditors: Amounts falling due within one year

	Total funds 2023	Total funds 2022
	£	£
Accountancy fees payable	(184.45)	(480.00)
	(184.45)	(480.00)

10 Charity funds

10.1 Details of material funds held and movements during the CURRENT reporting period

Fund names	Fund balances brought forward	Income	Expenditure	Transfers	Gains and losses	Fund balances carried forward
	£	£	£	£	£	£
Unrestricted funds	55,980.00	130,604.75	(116,959.75)	-	(13,460.55)	56,164.45
Total	55,980.00	130,604.75	(116,959.75)	-	(13,460.55)	56,164.45

10.2 Details of material funds held and movements during the PREVIOUS reporting period

Fund names	Fund balances brought forward	Income	Expenditure	Transfers	Gains and losses	Fund balances carried forward
	£	£	£	£	£	£
Unrestricted funds						
	63,469.00	109,434.00	(116,923.00)	-	-	55,980.00
Total	63,469.00	109,434.00	(116,923.00)	-	-	55,980.00

10.3 Transfers between funds**This Year**

	Amount £
Between unrestricted and restricted funds	-
Between endowment and restricted funds	-
Between endowment and unrestricted funds	-

Last Year

	Amount £
Between unrestricted and restricted funds	-
Between endowment and restricted funds	-
Between endowment and unrestricted funds	-

WESTOVER LITTLE STARS

England & Wales - Charity number 1052273

Accounts

4 January 2023

Four Fifty Partnership Limited
34 Boulevard
Weston-super-Mare
North Somerset
BS23 1NF

Dear Sirs,

WESTOVER LITTLE STARS

This representation letter is provided in connection with the preparation of your accounts of the charity for the period ended 31 August 2022 in accordance with the Statement of Recommended Practice for charity accounts.

We confirm that the following representations are made after having made enquiries of the trustees, management and staff with relevant knowledge and experience (and, where appropriate, of inspection of supporting documentation) sufficient to satisfy ourselves that we can properly make each of the following representations to you:

Representation

- 1 We have fulfilled our responsibilities as trustee's in preparing accounts in accordance with the applicable financial reporting framework.

We confirm that in our opinion the accounts give a true and fair view and that where any additional information must be disclosed to give a true and fair view that information has in fact been disclosed. We confirm that the selection and application of the accounting policies used in the preparation of the accounts are appropriate, and we approve these accounts for the period ended 31 August 2021.

- 2 We confirm that all accounting records had been made available to you for the purpose of preparing the charity's accounts and that all the transactions undertaken by the charity have been properly reflected and recorded in the accounting records. All other records and related information, including minutes of all management and trustee's meetings, had been made available to you.
- 3 We confirm that the charity is controlled by the trustees.
- 4 We confirm the charity has satisfactory title to all assets and there are no liens or encumbrances on the assets, except for those disclosed in the accounts.
- 5 We confirm that the methods, significant assumptions, and data used by us in making accounting estimates, and the relevant disclosures, are appropriate to achieve recognition, measurement or disclosure that is in accordance with the applicable financial reporting framework.

- 6 We confirm that we have no plans or intentions that may materially alter the carrying value and, where relevant, the fair value measurements or classification of assets and liabilities reflected in the accounts.
- 7 We confirm that the charity had no liabilities or contingent liabilities other than those disclosed in the accounts.
- 8 We confirm that all known actual or possible litigation and claims whose effects should be considered when preparing the accounts have been disclosed to you and accounted for and disclosed in accordance with the applicable financial reporting framework.
- 9 We confirm that there have been no events since the balance sheet date which required disclosing or which would materially affect the amounts in the accounts, other than those already disclosed or included in the accounts.
- 10 We confirm that the charity has not contracted for any capital expenditure other than as disclosed in the accounts.
- 11 We confirm that the charity has complied with all aspects of contractual agreements that could have a material effect on the accounts in the event of non-compliance.
- 12 We confirm that we are not aware of any possible or actual instance of non-compliance with those laws and regulations which provide a legal framework within which the entity conducts its activity and which are central to the entity's ability to conduct its activity except as explained to you and as disclosed in the accounts.
- 13 We acknowledge our responsibility for the design, implementation, and maintenance of controls to prevent and detect fraud.
- There have been no deficiencies in internal control of which we are aware.
- 14 We confirm that there have been no actual or suspected instances of fraud involving management or employees who have a significant role in internal control that could have a material effect on the accounts. We also confirm that we are not aware of any allegations of fraud by employees, former employees, analysts, regulators, or others.
- 15 We confirm that, in our opinion, the charity's accounts should be prepared on the going concern basis on the grounds that current and future sources of funding or support will be more than adequate for the charity's needs. In reaching this conclusion, we have taken into account all relevant matters of which we are aware, including the availability of working capital and have considered a future period of at least one year from the date on which the accounts will be approved.
- 16 We confirm that in our opinion the effects of uncorrected misstatements are immaterial, both individually and in aggregate, to the accounts as a whole.

Yours faithfully,

S Perrett

Trustee

**Westover Little Stars,
Westover Green Community School,
Bridgwater, TA6 7HB**

**WESTOVER LITTLE STARS
REPORT & ACCOUNTS
FOR THE
YEAR ENDED 31 AUGUST 2022**

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TRUSTEES

Sarah Lesley Perrett
(Chairperson)
Amy Long
Bernadette Wilson
Charlotte Turner
Sharon Howes
Stacey Makay

INDEPENDENT EXAMINERS

Four Fifty Partnership
34 Boulevard
Weston-super-Mare
Somerset
BS23 1NF

**WESTOVER LITTLE STARS
TRUSTEES REPORT FOR THE YEAR ENDED 31 AUGUST 2022**

The trustees have pleasure in submitting their report together with the Accounts for the year ended 31 August 2022.

CONSTITUTION, OBJECTS & POLICIES

The Little Stars Pre-School operates under a constitution established in 1996. It is a charity – number 1052273. The objective of the charity is to provide Pre-School services to children ages 2.5 years to 5 years.

TRUSTEES

The following acted as trustees during the year: -

Sarah Lesley Perrett
(Chairperson)
Amy Long
Bernadette Wilson
Charlotte Turner
Sharon Howes
Stacey Makay

FINANCIAL REVIEW

Westover Little Stars is a committee run Pre-School; we have an elected committee chosen at the Annual General Meeting (AGM). The three key roles Chairperson, Treasurer and Secretary are nominated at the (AGM). These roles are paramount to the smooth day to day running of the Pre-School.

For the year under review, the Pre-School has continued to operate throughout the year. The Covid-19 pandemic continues to impact negatively on the Pre-Schools ability to run at full capacity, although less so than in the previous disrupted year.

The excess of payments over receipts has had a negative impact on the unrestricted funds of the Pre-School causing these to reduce, although, there remains a significant level of unrestricted funds at the year end.

This report was approved by the trustees and signed on their behalf by:

Sarah Lesley Perrett -
Chairperson

Date: 4 January 2023

**WESTOVER LITTLE STARS
INDEPENDENT EXAMINERS REPORT TO
THE TRUSTEES**

We report on the accounts of the charity for the year ended 31 August 2022, which are set out on pages 4 to 6.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

As the charity's trustees you are responsible for the preparation of the Accounts: you consider that the audit requirement of S443(2) of the charities Act 1993 (the Act) does not apply. It is our responsibility to state, on the basis of procedures specified in the General Directions given by the Charity Commissioners under S43(7)(b) of the Act, whether particular matters have come to our attention.

BASIS OF INDEPENDENT EXAMINERS' 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 of 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, we do not, express an audit opinion on all the view given by the Accounts.

INDEPENDENT EXAMINERS' 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 S41 of the Act; and
 - to prepare Accounts which accord with the accounting records and to comply with the accounting requirements of the 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.

Four Fifty Partnership
34 Boulevard
Weston-super-Mare
Somerset
BS23 1NF

Date: January 2023

WESTOVER LITTLE STARS
STATEMENT OF RECEIPTS & PAYMENTS
FOR THE YEAR ENDED 31 AUGUST 2022

	Notes	£	2022	£	2021	£
INCOME						
KCC Fees		106,446			105,626	
Parent Fees		5,773			6,924	
Other		109			28	
Interest		<u>-</u>			<u>-</u>	
			<u>112,328</u>		<u>112,578</u>	
EXPENDITURE						
Salaries & Pensions		97,623			75,059	
Rent and Electricity		3,540			690	
Insurance		2,863			2,863	
Postage, Stationery, Telephone & Advertising		500			1,574	
Equipment & toys		4,371			7,364	
Maintenance		4,561			8,686	
Playgroup materials, Food & Sundries		-			724	
Subscriptions / Licences		2,123			3,668	
Accountancy		480			-	
Bookkeeping/wages		420			540	
Training		1,286			493	
Uniforms		618			628	
Special events		771			16	
Bank Charges		42			62	
Staff Gifts		440			--	
Grants		109			--	
Sundry Expenses		<u>550</u>			<u>221</u>	
			<u>120,297</u>		<u>104,692</u>	
EXCESS OF RECEIPTS OVER PAYMENTS			<u><u>(7,969)</u></u>		<u><u>7,886</u></u>	

WESTOVER LITTLE STARS

BALANCE SHEET

AS AT 31 AUGUST 2022

	Notes	£	2022	£	2021	£
CURRENT ASSETS						
Cash at – Current Account		55,500			63,469	
NET CURRENT ASSETS		55,500			63,469	
NET ASSETS			<u>55,500</u>			<u>63,469</u>
UNRESTRICTED FUNDS						
Opening Balance		63,469			55,583	
Excess of Receipts over Payments		<u>(7,969)</u>			<u>7,886</u>	
			<u>55,500</u>			<u>63,469</u>

The notes on pages 6 form part of these accounts.

Approved by the trustees and signed on their behalf:

Sarah Lesley Perrett -
Chairperson
Date: 4 January 2023

WESTOVER LITTLE STARS

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 AUGUST 2022

1 ACCOUNTING POLICIES

Basis of preparation of accounts

The accounts are prepared under the historical cost convention and include the results of the charity's operations which are described in the Trustee's Report and all of which are ongoing.

The accounts have been prepared in accordance with the Statement of Recommended Practice for charity accounts.

The charity has taken advantage of the exemption in Financial Reporting Standard No 1 from the requirement to produce a cash flow statement on the grounds that it qualifies as a small charity.

Income

Income is accounted for as received by the charity.

Value added tax

Value added tax is not recoverable by the charity, and as such is included in the relevant costs in the Statement of Receipts and Payments.

Expenditure

The trustees consider that all expenditure is directly attributable to the charity's objectives.

Funds of the Charity

The unrestricted funds are those which can be applied for any of the purposes for which Westover Little Stars is established.

4 January 2023

Four Fifty Partnership Limited
34 Boulevard
Weston-super-Mare
North Somerset
BS23 1NF

Dear Sirs,

WESTOVER LITTLE STARS

This representation letter is provided in connection with the preparation of your accounts of the charity for the period ended 31 August 2022 in accordance with the Statement of Recommended Practice for charity accounts.

We confirm that the following representations are made after having made enquiries of the trustees, management and staff with relevant knowledge and experience (and, where appropriate, of inspection of supporting documentation) sufficient to satisfy ourselves that we can properly make each of the following representations to you:

Representation

- 1 We have fulfilled our responsibilities as trustee's in preparing accounts in accordance with the applicable financial reporting framework.

We confirm that in our opinion the accounts give a true and fair view and that where any additional information must be disclosed to give a true and fair view that information has in fact been disclosed. We confirm that the selection and application of the accounting policies used in the preparation of the accounts are appropriate, and we approve these accounts for the period ended 31 August 2021.

- 2 We confirm that all accounting records had been made available to you for the purpose of preparing the charity's accounts and that all the transactions undertaken by the charity have been properly reflected and recorded in the accounting records. All other records and related information, including minutes of all management and trustee's meetings, had been made available to you.
- 3 We confirm that the charity is controlled by the trustees.
- 4 We confirm the charity has satisfactory title to all assets and there are no liens or encumbrances on the assets, except for those disclosed in the accounts.
- 5 We confirm that the methods, significant assumptions, and data used by us in making accounting estimates, and the relevant disclosures, are appropriate to achieve recognition, measurement or disclosure that is in accordance with the applicable financial reporting framework.

- 6 We confirm that we have no plans or intentions that may materially alter the carrying value and, where relevant, the fair value measurements or classification of assets and liabilities reflected in the accounts.
- 7 We confirm that the charity had no liabilities or contingent liabilities other than those disclosed in the accounts.
- 8 We confirm that all known actual or possible litigation and claims whose effects should be considered when preparing the accounts have been disclosed to you and accounted for and disclosed in accordance with the applicable financial reporting framework.
- 9 We confirm that there have been no events since the balance sheet date which required disclosing or which would materially affect the amounts in the accounts, other than those already disclosed or included in the accounts.
- 10 We confirm that the charity has not contracted for any capital expenditure other than as disclosed in the accounts.
- 11 We confirm that the charity has complied with all aspects of contractual agreements that could have a material effect on the accounts in the event of non-compliance.
- 12 We confirm that we are not aware of any possible or actual instance of non-compliance with those laws and regulations which provide a legal framework within which the entity conducts its activity and which are central to the entity's ability to conduct its activity except as explained to you and as disclosed in the accounts.
- 13 We acknowledge our responsibility for the design, implementation, and maintenance of controls to prevent and detect fraud.
There have been no deficiencies in internal control of which we are aware.
- 14 We confirm that there have been no actual or suspected instances of fraud involving management or employees who have a significant role in internal control that could have a material effect on the accounts. We also confirm that we are not aware of any allegations of fraud by employees, former employees, analysts, regulators, or others.
- 15 We confirm that, in our opinion, the charity's accounts should be prepared on the going concern basis on the grounds that current and future sources of funding or support will be more than adequate for the charity's needs. In reaching this conclusion, we have taken into account all relevant matters of which we are aware, including the availability of working capital and have considered a future period of at least one year from the date on which the accounts will be approved.
- 16 We confirm that in our opinion the effects of uncorrected misstatements are immaterial, both individually and in aggregate, to the accounts as a whole.

Yours faithfully,

S Perrett
Trustee

**Westover Little Stars,
Westover Green Community School,
Bridgwater, TA6 7HB**

WESTOVER LITTLE STARS

England & Wales - Charity number 1052273

Accounts

27/06/2022

Westover little stars accounts 2020-2021

Registered charity no 1052273

Starting balance at 01/09/2020	55,582.85
Plus total income	119,559.54
Less expenditure	104,542.86
Finishing balance	62,063.97

Our expenditure included in other includes items such as staff training courses, payments for uniforms with logos on, photographs taken by a photographer, sports sessions for the children, gifts for staff at Christmas and end of summer term. Repairs and modifications made to the preschool is also listed in the other expenditure.

05/11/2022

westover little stars expenditure for 2020/2021
registered charity no 1052273

Month	wages	tax/NI	admin	insurance/memberships
september	6024.27		35	1040.04
october	6184.51	1013.98	35	780.86
november	5378.08	341.83	35	502.31
december	5783.94	1082.78	35	480.09
january	6102.19		35	467.39
february	5766.13		35	922.26
march	5830.01	1071.54	35	526.14
april	5801.65		35	1396.76
may	5703.84		35	486.95
june	5721.65	1352.14	155	1147.23
july	6016.29	0	35	536.95
august	5884.21		35	547.57
total	70196.77	4862.27	540	8834.55

income 2020/2021

month	vouchers	fees	fundraising	interest
September	23318.45	578.2		
october	786	1357.9		
november	308.1	1173.7		
december	14808.13	534.8		
january	24209.43	259.05		
february	1034.63	323.8		
March	3545.93	718		
april	31072.85	323.3		
may	1914.91	538.5		
june	0	574.95		
july	3029.23	582		
august	1598			

utilities	toys/comsumables	gifts/trips	other	total
0	334.69		4918.85	12352.85
0	168.82		0 317.02	8500.19
180.48	263.44		1181.12	7882.26
0	428.73		316.74	8127.28
0	91.94		25.87	6722.39
0	81.62		1148.21	7953.22
0	144.31		271.04	7878.04
82	97.96		15.84	7429.21
152.76	909.24		536.99	7824.78
	862.45		3372.66	12611.13
	3533.58		0 265.23	10387.05
150.12	42.28		215.28	6874.46
565.36	6959.06		0 12584.85	104542.86

other	total
0	28402.27
0	1401.7
	1788.03
0	9678.49
	29192.4
	1355.47
	3927.73
	36946.7
	2140.58
	1811.4
0	2022.5
	892.27
total	119559.54

05/11/2022

westover little stars expenditure for 2020/2021
registered chairty no 1052273

Month	wages	tax/NI	admin	insurance/memberships
september	6024.27		35	1040.04
october	6184.51	1013.98	35	780.86
november	5378.08	341.83	35	502.31
december	5783.94	1082.78	35	480.09
january	6102.19		35	467.39
february	5766.13		35	922.26
march	5830.01	1071.54	35	526.14
april	5801.65		35	1396.76
may	5703.84		35	486.95
june	5721.65	1352.14	155	1147.23
july	6016.29	0	35	536.95
august	5884.21		35	547.57
total	70196.77	4862.27	540	8834.55

income 2020/2021

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august	1598			

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0	91.94		25.87	6722.39
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	3533.58		0 265.23	10387.05
150.12	42.28		215.28	6874.46
565.36	6959.06		0 12584.85	104542.86

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0	1401.7
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0	9678.49
	29192.4
	1355.47
	3927.73
	36946.7
	2140.58
	1811.4
0	2022.5
	892.27
total	119559.54

WESTOVER LITTLE STARS

England & Wales - Charity number 1052273

Accounts

24/05/2021

Westover little stars accounts 2019-2020

Registered charity no 1052273

Starting balance at 01/09/2019	34,377.33
Plus total income	119,559.54
Less expenditure	97,406.62
Finishing balance	55,582.85

Our expenditure included in other includes items such as staff training courses, payments for uniforms with logos on, photographs taken by a photographer, sports sessions for the children, gifts for staff at Christmas and end of summer term. Repairs and modifications made to the preschool is also listed in the other expenditure.

5/24/2021

westover little stars expenditure for 2019/2020
 registered chairty no 1052273

Month	wages	tax/NI	admin	insurance/memberships	utilties
september	6283.47		30	485.82	38.76
october	6072.08		30	894.43	42.55
november	6170.12		30	2088.12	1333.6
december	5979.42	1865.1	30	419.1	42.08
january	5939.09		30	431.23	39.66
february	6009.92		35	833.13	225.96
march	6210.03	947.85	35	425.18	42.6
april	6166.5		35	434.76	41.76
may	6514.42		35	538.74	221.94
june	6285.1		35	436.85	
july	6071.59	1134.31	35	427.95	
august	6023.87		35	427.95	180.48
total	73725.61	3947.26	395	7843.26	2209.39

income 2019-2020

month	vouchers	fees	fundraising	interest	other
September	26838.07	1558.7			5.5
october		1369.4			32.3
november	31.2	1756.83			
december	8236.09	1343.6			98.8
january	27944.1	1248.3			
february	465.57	889.9			
March	3254.68	673.05			
april	36946.7				
may	2140.58				
june	1800	11.4			
july	2000				22.5
august	892.27				
					total

toys/comsumables	gifts/trips	other	total
93.41		71.93	7003.39
629.68	108	549.53	8326.27
666.63		529.74	10818.21
245.99		409.41	8991.1
99.47			6539.45
281.3		492.7	7878.01
211.34		1709.88	9581.88
11.95		193.6	6883.57
31.87		10.5	7352.47
1078.68		627.14	8462.77
425.9	240	482.19	8816.94
		85.26	6752.56
3776.22	348	5161.88	97406.62

total
28402.27
1401.7
1788.03
9678.49
29192.4
1355.47
3927.73
36946.7
2140.58
1811.4
2022.5
892.27
119559.54

5/24/2021

westover little stars expenditure for 2019/2020
 registered chairty no 1052273

Month	wages	tax/NI	admin	insurance/memberships	utilties
september	6283.47		30	485.82	38.76
october	6072.08		30	894.43	42.55
november	6170.12		30	2088.12	1333.6
december	5979.42	1865.1	30	419.1	42.08
january	5939.09		30	431.23	39.66
february	6009.92		35	833.13	225.96
march	6210.03	947.85	35	425.18	42.6
april	6166.5		35	434.76	41.76
may	6514.42		35	538.74	221.94
june	6285.1		35	436.85	
july	6071.59	1134.31	35	427.95	
august	6023.87		35	427.95	180.48
total	73725.61	3947.26	395	7843.26	2209.39

income 2019-2020

month	vouchers	fees	fundraising	interest	other
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october		1369.4			32.3
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March	3254.68	673.05			
april	36946.7				
may	2140.58				
june	1800	11.4			
july	2000				22.5
august	892.27				
					total

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666.63		529.74	10818.21
245.99		409.41	8991.1
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211.34		1709.88	9581.88
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1078.68		627.14	8462.77
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		85.26	6752.56
3776.22	348	5161.88	97406.62

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