

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>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		550				221	
				<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

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S Perrett

Trustee

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