

TOTS PRE-SCHOOL
REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2021

TOTS PRE-SCHOOL

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TOTS PRE-SCHOOL

LEGAL AND ADMINISTRATIVE INFORMATION

Legal Status

The organisation is a Registered Charity governed by the model rules issued by the Pre-School Learning Alliance.

Trustees

Sammie Riley
Claire Dart
Dawn Petty
Lisa Watling
Angela Hurley

Charity Registration Number

1063187

Principal Address

C/O Bewbush First School
Crawley
West Sussex
RH11 8XW

Independent Examiners

Richard Place Cust & Co
Hereford House Massetts Road
Horley
Surrey
RH6 7PR

TOTS PRE-SCHOOL

TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 5 APRIL 2021

The trustees present their annual report, together with the financial statements of the charity for the year ended 5 April 2021 and confirm that they comply with the requirements of the Charities Act 2011 and the Charities SORP.

The legal and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements and the Statement of Recommended Practice - Accounting and Reporting by Charities.

Organisation

The committee members of this charity are its trustees for the purpose of charity law and are referred to as trustees throughout this report.

The committee members are elected each year at the AGM and serve until the AGM of the following year.

The committee meet regularly for the purpose of dealing with the charities affairs and to receive reports from its officers.

Objects of the charity

The charity's aim is to enhance the development and education of children under statutory school age.

The object is achieved by the maintenance and management of a pre-school facility in the Bewbush area of Crawley West Sussex. There have been no changes on the objects in the past year.

Review of activities and future developments

The financial statements show that the resources expended exceeded the incoming resources by the sum of (£15,061) (2020 - (£7,088)) in the year ended 5 April 2021. The incoming resources reduced in the year as a result of the covid epidemic..

TOTS PRE-SCHOOL

TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 5 APRIL 2021

Trustees responsibility for the financial statements

Charity law requires the trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of its financial activities for that period, together with its assets and liabilities at the end of that period and adequately distinguish between any material special trusts or other restricted funds. In preparing those financial statements, the trustees are required to:

- * select suitable accounting policies and apply them consistently;
- * make judgements and estimates that are reasonable and prudent;
- * state whether the policies adopted are in accordance with the appropriate SORP on Accounting by Charities, the Accounting Regulations and with applicable accounting standards, subject to any material departures disclosed and explained in the financial statements;
- * prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue to operate.

The trustees are responsible for the keeping of proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Statement of Recommended Practice and regulations made under the Charities Act 1993. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

By order of the committee on 19 November 2021

Lisa Watling
Treasurer

TOTS PRE-SCHOOL

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF TOTS PRE-SCHOOL

We report on the accounts of the trust for the year ended 5 April 2021 which are set out on pages 5 to 8.

Respective responsibilities of the 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 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- (a) examine the accounts under section 145 of the 2011 Act;
- (b) to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- (c) to state whether particular matters have come to my attention.

Basis of examiners statement

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 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 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
 - (a) to keep accounting records in accordance with section 130 of the 2011 Act; and
 - (b) to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act
- (2) to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Richard Place Cust & Co

Chartered Certified Accountants
Independent examiner

22 November 2021

Hereford House Massetts Road
Horley Surrey RH6 7PR

TOTS PRE-SCHOOL

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 5 APRIL 2021

	Notes	2021 £	2020 £
INCOMING RESOURCES	1		
Operating income of school			
Fees receivable and other income		188,297	203,628
COVID SSP		1,876	-
		<u>190,173</u>	<u>203,628</u>
TOTAL INCOMING RESOURCES		190,173	203,628
CHARITABLE EXPENDITURE			
Operating costs of school	2	(201,120)	(205,702)
Administrative expenses	3	(4,114)	(5,014)
		<u>(205,234)</u>	<u>(210,716)</u>
TOTAL RESOURCES EXPENDED		(205,234)	(210,716)
NET INCOMING RESOURCES		(15,061)	(7,088)
TOTAL FUNDS BROUGHT FORWARD AT 6 APRIL 2020		64,500	71,588
TOTAL FUNDS CARRIED FORWARD AT 5 APRIL 2021		<u>£49,439</u>	<u>£64,500</u>

1. All of the operations undertaken by the charity during the current and preceding periods are continuing operations.

2. The charity has no recognised gains (or losses) for the period other than the profit (loss) for the period.

3. The funds dealt with above are unrestricted. The charity has no restricted or designated funds.

TOTS PRE-SCHOOL

BALANCE SHEET AS AT 5 APRIL 2021

	Notes	2021 £	£	2020 £	£
Fixed assets					
Tangible assets	4		10,958		13,909
Current assets					
Debtors	5	2,445		2,856	
Cash at bank and in hand		38,034		50,229	
		<u>40,479</u>		<u>53,085</u>	
Creditors: amounts falling due within one year	6	<u>(1,998)</u>		<u>(2,494)</u>	
Net current assets			<u>38,481</u>		<u>50,591</u>
Total assets less current liabilities			<u><u>49,439</u></u>		<u><u>64,500</u></u>
Capital accounts					
Unrestricted funds			<u>49,439</u>		<u>64,500</u>
			<u><u>£49,439</u></u>		<u><u>£64,500</u></u>

The financial statements were approved by the Trustees on 19 November 2021

Sammie Riley

TOTS PRE-SCHOOL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 5 APRIL 2021

1 Accounting policies

1.1 Accounting convention

The financial statements have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice, Accounting and Reporting by Charities (SORP 2005) and applicable accounting standards.

1.2 Incoming Resources

Operating income from school

Income from operating the school is included in incoming resources in the period to which it relates.

1.3 Resources Expended

Resources expended are included in the Financial Activities Statement on an accruals basis, inclusive of VAT which cannot be recovered.

1.4 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Land and buildings Leasehold	Evenly over the term of the lease - Straight line
Fixtures, fittings & equipment	25% per annum - Reducing balance

2 Operating Costs of School

	2021	2020
	£	£
Wages and salaries	172012	161881
Rent and rates	6796	7679
Toys, books and equipment	6816	5638
Insurance	1714	1703
Canteen	277	1353
Repairs and maintenance	496	12803
Cleaning	1747	836
Printing, postage and stationery	12	105
Advertising	858	780
Computer	282	490
Telephone	812	871
Outings	350	1766
Hire of equipment	2690	2537
Training	1614	1292
Uniforms	0	575
Sundry expenses	1574	1514
Subscriptions	118	118
Amortisation on property improvements	2102	2627
Depreciation on equipment	850	1134
	<u>201,120</u>	<u>205,702</u>

TOTS PRE-SCHOOL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 5 APRIL 2021

3	Administrative expenses	2021	2020
		£	£
	Legal and professional fees	2016	1898
	Accountancy	2017	3052
	Bank charges	81	64
		<u>4,114</u>	<u>5,014</u>

4	Tangible fixed assets	Land and buildings	Plant and machinery etc	Total
		£	£	£
	Cost			
	At 6 April 2020 & at 5 April 2021	<u>23,000</u>	<u>10,415</u>	<u>33,415</u>
	Depreciation			
	At 6 April 2020	12,491	7,014	19,505
	Charge for the year	<u>2,102</u>	<u>850</u>	<u>2,952</u>
	At 5 April 2021	<u>14,593</u>	<u>7,864</u>	<u>22,457</u>
	Net book value			
	At 5 April 2021	<u>8,407</u>	<u>2,551</u>	<u>10,958</u>
	At 5 April 2020	<u>10,509</u>	<u>3,400</u>	<u>13,909</u>

5	Debtors	2021	2020
		£	£
	Other debtors	<u>2,445</u>	<u>2,856</u>

6	Creditors: amounts falling due within one year	2021	2020
		£	£
	Taxation and social security	918	1,414
	Other creditors	<u>1,080</u>	<u>1,080</u>
		<u>1,998</u>	<u>2,494</u>