

LITTLE DRAGONS (CLYST ST GEORGE) LTD

England & Wales · Charity number 1106334

Details

Other names LITTLE DRAGONS PRE-SCHOOL

Status Registered

Legal form Charitable company

Company number [05210962](#)

Registered 2004-10-15

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

Contact

Address Lady Seawards C Of E Primary School
Clyst St. George
Exeter
EX3 0RE

Phone 01392873629

Website www.clyst.st.george.devon.sch.uk

Activities

Objects: 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:3.1 OFFERING APPROPRIATE PLAY, EDUCATION AND CARE FACILITIES AND TRAINING COURSES, 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;3.2 ENCOURAGING THE STUDY OF THE NEEDS OF SUCH CHILDREN AND THEIR FAMILIES AND PROMOTING PUBLIC INTEREST IN AND RECOGNITION OF SUCH NEEDS;3.3 INSTIGATING AND ADHERING TO AND FURTHERING THE AIM OF THE PRE-SCHOOL LEARNING ALLIANCE.

Activities: Pre-School Playgroup providing education and care for children aged 2-5.

Classification

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

Geography

- **Area of benefit:** CLYST ST GEORGE, EAST DEVON, DEVON
- Devon

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	-	-	-	-
2023-12-31	-	-	-	-
2022-08-31	£65,085	£60,681	-	-
2021-08-31	£49,481	£57,076	-	-
2020-08-31	£59,798	£55,010	-	-
2019-08-31	£54,453	£58,870	-	-
2018-08-31	£63,452	£57,789	-	-

Trustees

Name	Role	Appointed
Caitlin Amber Moran		2020-01-21
Julia Ann Melling		2017-09-05
Nicloa Jane Ingarfield		2020-01-21

LITTLE DRAGONS (CLYST ST GEORGE) LTD

England & Wales - Charity number 1106334

Accounts

Little Dragons (Clyst st George) Ltd
Year ended 31st August 2022
Account and tax return approval checklist

- I can confirm that the business hasn't contracted for any expenditure which isn't shown in the accounts, e.g. a lease, or an agreement to buy some plant or machinery.
- I understand that the accounts are required to be an accurate and fair representation of the financial affairs of the business in the year.
- I've provided all relevant accounting and other information to the fresh accountancy company so that they can prepare fair and accurate accounts.
- The business has no liabilities or potential liabilities which aren't disclosed in the accounts.
- All significant transactions between the owners, directors and shareholders and other related people and businesses are shown in the accounts.
- All the expenses shown in the accounts are business related.
- All of the income of the business has been included in the accounts.
- I've looked at the tax calculation for the year and agree with the amounts which have been included.
- I've reviewed the directors' loan accounts detail and confirm that this is a true record of amounts paid to or received from the business in the year.
- I have read and agree to Fresh Accountancy's latest Terms and Conditions which can be found here <https://freshaccountancy.co.uk/terms-and-conditions/>

C Moran
15/05/2023 10:28:41

Caitlin Moran
.....
Caitlin Moran
Director

Company Registration No. 05210962 (England and Wales)

**LITTLE DRAGONS (CLYST ST GEORGE) LTD
ANNUAL REPORT AND UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2022**

**LITTLE DRAGONS (CLYST ST GEORGE) LTD
ANNUAL REPORT AND UNAUDITED ACCOUNTS
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LITTLE DRAGONS (CLYST ST GEORGE) LTD
COMPANY INFORMATION
FOR THE YEAR ENDED 31 AUGUST 2022

Directors	MORAN, Caitlin INGARFIELD, Nicola MELLING, Julia Ann
Company Number	05210962 (England and Wales)
Registered Office	Lady Seawards C Of E School Clyst St George Devon EX3 0RE
Accountants	The Fresh Accountancy Company Limited Orchard House Clyst St Mary Exeter Devon EX5 1BR

LITTLE DRAGONS (CLYST ST GEORGE) LTD
(COMPANY NO: 05210962 ENGLAND AND WALES)
DIRECTORS' REPORT

The directors present their report and accounts for the year ended 31 August 2022.

Directors

The following directors held office during the whole of the period:

MORAN, Caitlin
INGARFIELD, Nicola
MELLING, Julia Ann

Statement of directors' responsibilities

The directors are responsible for preparing the report and accounts in accordance with applicable law and regulations.

Company law requires the directors to prepare accounts for each financial year. Under that law, the directors have elected to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing these accounts, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Small company provisions

This report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

Signed on behalf of the board of directors

.....
MORAN, Caitlin
Director

Approved by the board on: 15 May 2023

Little Dragons (Clyst St George) Ltd - Report of the Trustees for the year ended 31st August 2022

The trustees, who are also directors of the charity for the purpose of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st August 2022.. The trustees have adopted the provisions of 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 1st January 2015).

The main objective of the charity is to enhance the development and education of children primarily under statutory school age by encouraging parents to understand and provide the needs of their children through community groups within Clyst St George, Devon.

The main activity undertaken by the charity in pursuit of this objective is the running of Little Dragons pre-school in Clyst St George.

The trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

During the year the charity continued to provide services relating to the development and education of pre-school children.

During the year, the charity received income of £53,702 from grants provided by Devon District Council, £1,535 from fundraising and £9,848 from fees. The charity returned an excess of income over expenditure of £4,404. The trustees are satisfied that the current state of the charity's finances are sound.

The charity's free reserves at 31st August 2022 were £12,195 (2021: £7,791). It is the trustees' current policy to maintain free reserves sufficient to enable the charity's activities to continue during cyclical periods when fewer children living within the local community are able to make use of the pre-school and associated income therefore falls.

In the year ahead the trustees plan to continue to pursue the charity's activities by enhancing the development and education of the children of the pre-school. There are concerns regarding the increase of wage costs against the funding provided by the Devon County Council (The Local Authority), along with the 2023 Spring budget announcement on changes to childcare funding in the future. Currently Devon County Council receives well below the current national average funding entitlements and will not meet the averages being quoted for September 2023. They are holding some virtual sessions which myself and the setting's Manager will be attending. We have reached out to the Pre School Alliance for further information on support (again a representative will be attending the setting and myself and the Manager will be discussing options with the representative). As a last resort I will also be contacting the First Federation (who run the school where the Little Dragons are situated) to see if there is an option of merging with the school, without losing the pre school's excellent service levels.

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The organisation is a charitable company limited by guarantee, incorporated on 20th August 2004 and registered as a charity on 15th October 2014. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed by the Articles of Association. In the event of the company being wound up, members are required to contribute an amount not exceeding £1.

The trustees are appointed in accordance with the charity's Memorandum and Articles of Association.

Day-to-day operational decisions are delegated to the members of staff, however the trustees retain responsibility for strategic matters.

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

This report has been prepared in accordance with the special provisions of Part 15 of Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 25th April 2023 and signed on its behalf by:

Ms Caitlin Moran - Trustee.

Independent Examiner's report to the Trustees of Little Dragons (Clyst St George) Ltd

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st August 2022.

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. Accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. The accounts do not accord with those records; or
3. The accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. The accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

Barney Donnellan ACPA
Rossmore Accountants Limited
4 Windward Lane
Holcombe
Dawlish
Devon
EX7 0JQ

15th May 2023

**CHARTERED ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS ON THE
PREPARATION OF THE UNAUDITED STATUTORY ACCOUNTS OF LITTLE DRAGONS
(CLYST ST GEORGE) LTD FOR THE YEAR ENDED 31 AUGUST 2022**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Little Dragons (Clyst St George) Ltd for the year ended 31 August 2022 as set out on pages 6 - 9 from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at icaew.com/membershandbook.

Our work has been undertaken in accordance with AAF 7/16 as detailed at icaew.com/compilation.

The Fresh Accountancy Company Limited
Chartered Accountants

Orchard House
Clyst St Mary
Exeter
Devon
EX5 1BR

15 May 2023

LITTLE DRAGONS (CLYST ST GEORGE) LTD
STATEMENT OF INCOME AND RETAINED EARNINGS
FOR THE YEAR ENDED 31 AUGUST 2022

		2022	2021
		£	£
Turnover	4	9,848	8,102
Administrative expenses		(60,681)	(57,076)
Other operating income		55,237	41,379
Operating surplus/(loss)	5	4,404	(7,595)
Surplus/(loss) on ordinary activities before taxation		4,404	(7,595)
Tax on surplus/(loss) on ordinary activities	6	-	-
Surplus/(loss) for the financial year		4,404	(7,595)
Retained earnings at the start of the year		7,791	15,386
Surplus/(loss) for the financial year		4,404	(7,595)
Dividends		-	-
Retained earnings at the end of the year		12,195	7,791

LITTLE DRAGONS (CLYST ST GEORGE) LTD
STATEMENT OF FINANCIAL POSITION
AS AT 31 AUGUST 2022

	Notes	2022 £	2021 £
Fixed assets			
Tangible assets	7	1,501	2,104
Current assets			
Debtors	8	564	523
Cash at bank and in hand		10,130	5,164
		<u>10,694</u>	<u>5,687</u>
Net current assets		<u>10,694</u>	<u>5,687</u>
Net assets		<u>12,195</u>	<u>7,791</u>
Reserves			
Profit and loss account	9	12,195	7,791
Members' funds		<u>12,195</u>	<u>7,791</u>

For the year ending 31 August 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with the provisions of FRS 102 Section 1A - Small Entities.

The financial statements were approved by the Board of Directors and authorised for issue on 15 May 2023 and were signed on its behalf by

MORAN, Caitlin
 Director

Company Registration No. 05210962

LITTLE DRAGONS (CLYST ST GEORGE) LTD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2022

1 Statutory information

Little Dragons (Clyst St George) Ltd is a private company, limited by guarantee, registered in England and Wales, registration number 05210962. The registered office is Lady Seawards C Of E School, Clyst St George, Devon, EX3 0RE.

2 Compliance with accounting standards

The accounts have been prepared in accordance with the provisions of FRS 102 Section 1A Small Entities. There were no material departures from that standard.

3 Accounting policies

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year, and also have been consistently applied within the same accounts.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Basis of preparation

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Presentation currency

The accounts are presented in £ sterling.

Tangible fixed assets and depreciation

Tangible assets are included at cost less depreciation and impairment. Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives:

Plant & machinery	20% - Straight line
Computer equipment	25% - Reducing balance

Going concern

The trustees have prepared these accounts on the going concern basis. Having reviewed the accounting period results, even though a loss was made in the period of these accounts, the trustees are confident that the reserves of the charity and the current year's activities mean that going concern is the correct basis of preparation.

4 Turnover

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

LITTLE DRAGONS (CLYST ST GEORGE) LTD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2022

5 Operating profit	2022	2021
	£	£
Profit before tax is stated after charging:		
Depreciation of tangible fixed assets	603	765

6 Taxation

The charity is exempt from corporation tax on its charitable activities.

7 Tangible fixed assets

	Plant & machinery	Computer equipment	Total
	£	£	£
Cost or valuation			
At 1 September 2021	593	6,356	6,949
At 31 August 2022	593	6,356	6,949
Depreciation			
At 1 September 2021	426	4,419	4,845
Charge for the year	119	484	603
At 31 August 2022	545	4,903	5,448
Net book value			
At 31 August 2022	48	1,453	1,501
At 31 August 2021	167	1,937	2,104

8 Debtors

	2022	2021
	£	£
Amounts falling due within one year		
Accrued income and prepayments	564	523

9 Company limited by guarantee

The company is limited by guarantee and has no share capital.

Every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, such an amount as may be required not exceeding £1.

10 Pension commitments

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

11 Transactions with related parties

There were no related party transactions for the year ended 31 August 2022.

12 Average number of employees

During the year the average number of employees was 5 (2021: 5).

LITTLE DRAGONS (CLYST ST GEORGE) LTD
DETAILED PROFIT AND LOSS ACCOUNT
FOR THE YEAR ENDED 31 AUGUST 2022

This schedule does not form part of the statutory accounts.

	2022	2021
	£	£
Turnover		
Fees	9,848	8,102
Administrative expenses		
Wages and salaries	50,515	48,271
Pensions	1,393	1,352
Staff training and welfare	729	1,127
Rent	2,574	2,502
Telephone and fax	390	323
Stationery and printing	427	399
Insurance	640	650
Equipment expensed	602	398
Depreciation	603	765
Sundry expenses	1,318	306
Accountancy fees	1,440	933
Other legal and professional	50	50
	<u>60,681</u>	<u>57,076</u>
Other operating income		
Other operating income	55,237	41,379
Operating profit/(loss)	<u>4,404</u>	<u>(7,595)</u>
Profit/(loss) on ordinary activities before taxation	<u><u>4,404</u></u>	<u><u>(7,595)</u></u>



Your Company Tax Return

If we send the company a 'Notice' to deliver a Company Tax Return it has to comply by the filing date or we charge a penalty, even if there is no tax to pay.

A return includes a Company Tax Return form, any supplementary pages, accounts, computations and any relevant information. The CT600 Guide tells you how the return must be formatted and delivered. It contains general information you may need to deliver your return, links to more detailed advice and box-by-box guidance for this form and the supplementary pages.

The forms in the CT600 series set out the information we need and provide a standard format for calculations.

Company information

1	Company name	Little Dragons (Clyst St George) Ltd
2	Company registration number	0 5 2 1 0 9 6 2
3	Tax reference	5 7 0 1 4 0 3 2 5 7
4	Type of company	<input type="checkbox"/> 0

Northern Ireland (NI)

Put an 'X' in the appropriate boxes below

5	NI trading activity	<input type="checkbox"/>	6	SME	<input type="checkbox"/>
7	NI employer	<input type="checkbox"/>	8	Special circumstances	<input type="checkbox"/>

About this return

This is the tax return for the company named above, for the period below

30	from DD MM YYYY	35	to DD MM YYYY
	0 1 0 9 2 0 2 1		3 1 0 8 2 0 2 2

Put an 'X' in the appropriate boxes below

40	A repayment is due for this return period	<input type="checkbox"/>
45	Claim or relief affecting an earlier period	<input type="checkbox"/>
50	Making more than one return for this company now	<input type="checkbox"/>
55	This return contains estimated figures	<input type="checkbox"/>
60	Company part of a group that is not small	<input type="checkbox"/>
65	Notice of disclosable avoidance schemes	<input type="checkbox"/>
	Transfer pricing	
70	Compensating adjustment claimed	<input type="checkbox"/>
75	Company qualifies for SME exemption	<input type="checkbox"/>

Information about capital allowances and balancing charges

Allowances and charges in the calculation of trading profits and losses

	Capital allowances										Balancing charges																										
Annual investment allowance	690	£																																			
Machinery and plant - super-deduction	691	£														692	£																				
Machinery and plant - special rate allowance	693	£														694	£																				
Machinery and plant - special rate pool	695	£														700	£																				
Machinery and plant - main pool	705	£														710	£																				
Structures and buildings	711	£																																			
Business premises renovation	715	£														720	£																				
Other allowances and charges	725	£														730	£																				

Bank details (for a person to whom a repayment is to be made)

920	Name of bank or building society	<input type="text"/>
925	Branch sort code	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
930	Account number	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
935	Name of account	<input type="text"/>
940	Building society reference	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>

Payments to a person other than the company

945	Complete the authority below if you want the repayment to be made to a person other than the company I, as (enter status - for example, company secretary, treasurer, liquidator or authorised agent)	<input type="text"/>
950	of (enter company name)	<input type="text"/>
955	authorise (enter name)	<input type="text"/>
960	of address (enter address)	<input type="text"/>
965	Nominee reference	<input type="text"/>
	to receive payment on company's behalf	
970	Name	<input type="text"/>

Declaration

	Declaration
	I declare that the information I have given on this Company Tax Return and any supplementary pages is correct and complete to the best of my knowledge and belief.
	I understand that giving false information in the return, or concealing any part of the company's profits or tax payable, can lead to both the company and me being prosecuted.
975	Name
	MORAN, Caitlin
980	Date DD MM YYYY
	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
985	Status
	Director



Company Tax Return – supplementary page

Charities and Community Amateur Sports Clubs (CASCs)

CT600E (2015) Version 3 for accounting periods starting on or after 1 April 2015

Guidance

Guidance about when and how to complete this supplementary page can be found in the CT600 Guide.

For further information read *What supplementary pages do I need to complete and include as part of the Company Tax Return?* to find out what supplementary pages you need to complete.

Also, read the *Important points about all supplementary pages* and *CT600E - Charities and Community Amateur Sports Clubs (CASCs)* for further guidance about completing this supplementary page.

Company information

E1	Company name (name of charity or CASC)	Little Dragons (Clyst St George) Ltd
E2	Tax reference	5 7 0 1 4 0 3 2 5 7
Period covered by this supplementary page (cannot exceed 12 months)		
E3	from DD MM YYYY	0 1 0 9 2 0 2 1
E4	to DD MM YYYY	3 1 0 8 2 0 2 2

Claims to exemption (this section should be completed in all cases)

Charity/CASC repayment reference	E5	
Charity Commission registration number, or OSCR number (if applicable)	E10	1106334
Put an 'X' in the relevant box if during the period covered by these supplementary pages:		
The company was a charity/CASC and is claiming exemption from all tax on all or part of its income and gains (Also put an 'X' in box E15 if the company was a charity/CASC but had no income or gains in the period)	E15	<input checked="" type="checkbox"/>
All income and gains are exempt from tax and have been, or will be, applied for charitable or qualifying purposes only	E20	<input checked="" type="checkbox"/>
Some of the income and gains may not be exempt or have not been applied for charitable or qualifying purposes only, and I have completed form CT600	E25	<input type="checkbox"/>
I claim exemption from tax		
Name	E30	MORAN, Caitlin
Status	E35	Director
Date DD MM YYYY	E40	



This Document has been Signed with a **secure electronic signature** via E-Sign.

Envelope Details

Title	Little Dragons (Clyst St George) Ltd - Accounts YE 31 August 2022 - For signing
Author	The Fresh Accountancy Company (email.us@freshaccountancy.co.uk)
Envelope Created on	Mon, 15 May 2023 09:30:08
Envelope ID	217f158d-3857-4b61-bda3-ebdf58a795e7

Document Details

Title	Little Dragons (Clyst St George) Ltd - Accounts YE 31 August 2022 - For signing
Digital Fingerprint	31ae2604-e010-4d34-9f22-aaafb9bc1aaa

Document Signers Scan/Click the QR Code to view signature information

Name	Caitlin Moran
Email	little.dragons2018@gmail.com
Status	SIGNED at Mon, 15 May 2023 10:28:41 BST(+0100)
Signature Fingerprint	f97db30e-825f-44b5-8f66-69b4a55b339a



Document History

Mon, 15 May 2023 10:28:42	Caitlin Moran Signed the Document (IP: 90.214.144.87)
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legislation.gov.uk



LITTLE DRAGONS (CLYST ST GEORGE) LTD

England & Wales - Charity number 1106334

Accounts

Little Dragons (Clyst St George) Limited
Year ended 31st August 2021
Account and tax return approval checklist

- I can confirm that the business hasn't contracted for any expenditure which isn't shown in the accounts, e.g. a lease, or an agreement to buy some plant or machinery.
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- I've provided all relevant accounting and other information to the fresh accountancy company so that they can prepare fair and accurate accounts.
- The business has no liabilities or potential liabilities which aren't disclosed in the accounts.
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- All the expenses shown in the accounts are business related.
- All of the income of the business has been included in the accounts.
- I've looked at the tax calculation for the year and agree with the amounts which have been included.
- I've reviewed the directors' loan accounts detail and confirm that this is a true record of amounts paid to or received from the business in the year.

C Moran
27/05/2022 12:54:29

Caitlin Moran

.....
Caitlin Moran

Company Registration No. 05210962 (England and Wales)

**LITTLE DRAGONS (CLYST ST GEORGE) LTD
ANNUAL REPORT AND UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2021**

**LITTLE DRAGONS (CLYST ST GEORGE) LTD
ANNUAL REPORT AND UNAUDITED ACCOUNTS
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LITTLE DRAGONS (CLYST ST GEORGE) LTD
COMPANY INFORMATION
FOR THE YEAR ENDED 31 AUGUST 2021

Directors	MORAN, Caitlin INGARFIELD, Nicola MELLING, Julia Ann
Company Number	05210962 (England and Wales)
Registered Office	Lady Seawards C Of E School Clyst St George Devon EX3 0RE
Accountants	The Fresh Accountancy Company Limited Orchard House Clyst St Mary Exeter Devon EX5 1BR

LITTLE DRAGONS (CLYST ST GEORGE) LTD
(COMPANY NO: 05210962 ENGLAND AND WALES)
DIRECTORS' REPORT

The directors present their report and accounts for the year ended 31 August 2021.

Directors

The following directors held office during the whole of the period:

MORAN, Caitlin
INGARFIELD, Nicola
MELLING, Julia Ann

Statement of directors' responsibilities

The directors are responsible for preparing the report and accounts in accordance with applicable law and regulations.

Company law requires the directors to prepare accounts for each financial year. Under that law, the directors have elected to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing these accounts, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Small company provisions

This report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

Signed on behalf of the board of directors

.....
MORAN, Caitlin
Director

Approved by the board on: 27 May 2022

Little Dragons (Clyst St George) Ltd - Report of the Trustees for the year ended 31st August 2021

The trustees, who are also directors of the charity for the purpose of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st August 2021. The trustees have adopted the provisions of 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 1st January 2015).

The main objective of the charity is to enhance the development and education of children primarily under statutory school age by encouraging parents to understand and provide the needs of their children through community groups within Clyst St George, Devon.

The main activity undertaken by the charity in pursuit of this objective is the running of Little Dragons pre-school in Clyst St George.

The trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

During the year the charity continued to provide services relating to the development and education of pre-school children.

During the year, the charity received income of £40,429 from grants provided by Devon District Council, £950 from fundraising and £8,102 from fees. The charity returned an excess of expenditure over income of £7,595. The trustees are satisfied that the current state of the charity's finances are sound.

The charity's free reserves at 31st August 2021 were £7,791 (2020: £15,386). It is the trustees' current policy to maintain free reserves sufficient to enable the charity's activities to continue during cyclical periods when fewer children living within the local community are able to make use of the pre-school and associated income therefore falls.

In the year ahead the trustees plan to continue to pursue the charity's activities by enhancing the development and education of the children of the pre-school.

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The organisation is a charitable company limited by guarantee, incorporated on 20th August 2004 and registered as a charity on 15th October 2014. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed by the Articles of Association. In the event of the company being wound up, members are required to contribute an amount not exceeding £1.

The trustees are appointed in accordance with the charity's Memorandum and Articles of Association.

Day-to-day operational decisions are delegated to the members of staff, however the trustees retain responsibility for strategic matters.

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

This report has been prepared in accordance with the special provisions of Part 15 of Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 27th May 2022 and signed on its behalf by:

Ms Caitlin Moran - Trustee.

Independent Examiner's report to the Trustees of Little Dragons (Clyst St George) Ltd

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st August 2021.

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. Accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. The accounts do not accord with those records; or
3. The accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. The accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

Barney Donnellan FCCA
The Fresh Accountancy Company Limited
Orchard House
Clyst St Mary
Exeter
EX5 1BR

27th May 2022

**CHARTERED ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS ON THE
PREPARATION OF THE UNAUDITED STATUTORY ACCOUNTS OF LITTLE DRAGONS
(CLYST ST GEORGE) LTD FOR THE YEAR ENDED 31 AUGUST 2021**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Little Dragons (Clyst St George) Ltd for the year ended 31 August 2021 as set out on pages 6 - 10 from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at icaew.com/membershandbook.

Our work has been undertaken in accordance with AAF 7/16 as detailed at icaew.com/compilation.

The Fresh Accountancy Company Limited
Chartered Accountants

Orchard House
Clyst St Mary
Exeter
Devon
EX5 1BR

27 May 2022

LITTLE DRAGONS (CLYST ST GEORGE) LTD
STATEMENT OF INCOME AND RETAINED EARNINGS
FOR THE YEAR ENDED 31 AUGUST 2021

		2021	2020
		£	£
Turnover	4	8,102	2,935
Administrative expenses		(57,076)	(55,010)
Other operating income		41,379	56,863
Operating (loss)/surplus	5	(7,595)	4,788
(Loss)/surplus on ordinary activities before taxation		(7,595)	4,788
Tax on (loss)/surplus on ordinary activities	6	-	-
(Loss)/surplus for the financial year		(7,595)	4,788
Retained earnings at the start of the year		15,386	10,598
(Loss)/surplus for the financial year		(7,595)	4,788
Dividends		-	-
Retained earnings at the end of the year		7,791	15,386

LITTLE DRAGONS (CLYST ST GEORGE) LTD
STATEMENT OF FINANCIAL POSITION
AS AT 31 AUGUST 2021

	Notes	2021 £	2020 £
Fixed assets			
Tangible assets	7	2,104	2,869
Current assets			
Debtors	8	523	506
Cash at bank and in hand		5,164	12,165
		<u>5,687</u>	<u>12,671</u>
Creditors: amounts falling due within one year	9	-	(154)
Net current assets		<u>5,687</u>	<u>12,517</u>
Net assets		<u>7,791</u>	<u>15,386</u>
Reserves			
Profit and loss account	10	7,791	15,386
Members' funds		<u>7,791</u>	<u>15,386</u>

For the year ending 31 August 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with the provisions of FRS 102 Section 1A - Small Entities.

The financial statements were approved by the Board of Directors and authorised for issue on 27 May 2022 and were signed on its behalf by

MORAN, Caitlin
 Director

Company Registration No. 05210962

LITTLE DRAGONS (CLYST ST GEORGE) LTD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2021

1 Statutory information

Little Dragons (Clyst St George) Ltd is a private company, limited by guarantee, registered in England and Wales, registration number 05210962. The registered office is Lady Seawards C Of E School, Clyst St George, Devon, EX3 0RE.

2 Compliance with accounting standards

The accounts have been prepared in accordance with the provisions of FRS 102 Section 1A Small Entities. There were no material departures from that standard.

3 Accounting policies

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year, and also have been consistently applied within the same accounts.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Basis of preparation

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Presentation currency

The accounts are presented in ? sterling.

Tangible fixed assets and depreciation

Tangible assets are included at cost less depreciation and impairment. Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives:

Plant & machinery	20% - Straight line
Computer equipment	25% - Reducing balance

Going concern

The trustees have prepared these accounts on the going concern basis. Having reviewed the accounting period results, even though a loss was made in the period of these accounts, the trustees are confident that the reserves of the charity and the current year's activities mean that going concern is the correct basis of preparation.

4 Turnover

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

LITTLE DRAGONS (CLYST ST GEORGE) LTD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2021

5 Operating loss	2021	2020
	£	£
Loss is stated after charging:		
Depreciation of tangible fixed assets	765	982
	<u>765</u>	<u>982</u>

6 Taxation

The charity is exempt from corporation tax on its charitable activities.

7 Tangible fixed assets

	Plant & machinery	Computer equipment	Total
	£	£	£
Cost or valuation			
At 1 September 2020	593	6,356	6,949
At 31 August 2021	593	6,356	6,949
Depreciation			
At 1 September 2020	307	3,773	4,080
Charge for the year	119	646	765
At 31 August 2021	426	4,419	4,845
Net book value			
At 31 August 2021	167	1,937	2,104
At 31 August 2020	286	2,583	2,869

8 Debtors: amounts falling due within one year

	2021	2020
	£	£
Accrued income and prepayments	523	506
	<u>523</u>	<u>506</u>

9 Creditors: amounts falling due within one year

	2021	2020
	£	£
Other creditors	-	154
	<u>-</u>	<u>154</u>

10 Company limited by guarantee

The company is limited by guarantee and has no share capital.

Every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, such an amount as may be required not exceeding £1.

11 Pension commitments

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

12 Transactions with related parties

There were no related party transactions for the year ended 31 August 2021.

**LITTLE DRAGONS (CLYST ST GEORGE) LTD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2021**

13 Average number of employees

During the year the average number of employees was 5 (2020: 5).

LITTLE DRAGONS (CLYST ST GEORGE) LTD
DETAILED PROFIT AND LOSS ACCOUNT
FOR THE YEAR ENDED 31 AUGUST 2021

This schedule does not form part of the statutory accounts.

	2021	2020
	£	£
Turnover		
Fees	8,102	2,935
Administrative expenses		
Wages and salaries	48,271	44,008
Pensions	1,352	2,896
Employer's NI	-	328
Staff training and welfare	1,127	684
Rent	2,502	2,502
Rates	-	1,166
Telephone and fax	323	326
Postage	-	471
Stationery and printing	399	-
Insurance	650	497
Equipment expensed	398	243
Depreciation	765	982
Sundry expenses	306	423
Accountancy fees	933	-
Other legal and professional	50	484
	57,076	55,010
Other operating income		
Other operating income	41,379	56,863
Operating (loss)/profit	(7,595)	4,788
(Loss)/profit on ordinary activities before taxation	(7,595)	4,788



Your Company Tax Return

If we send the company a 'Notice' to deliver a Company Tax Return it has to comply by the filing date or we charge a penalty, even if there is no tax to pay.

A return includes a Company Tax Return form, any supplementary pages, accounts, computations and any relevant information. The CT600 Guide tells you how the return must be formatted and delivered. It contains general information you may need to deliver your return, links to more detailed advice and box-by-box guidance for this form and the supplementary pages.

The forms in the CT600 series set out the information we need and provide a standard format for calculations.

Company information

1	Company name	Little Dragons (Clyst St George) Ltd
2	Company registration number	0 5 2 1 0 9 6 2
3	Tax reference	5 7 0 1 4 0 3 2 5 7
4	Type of company	0

Northern Ireland (NI)

Put an 'X' in the appropriate boxes below

5	NI trading activity	<input type="checkbox"/>	6	SME	<input type="checkbox"/>
7	NI employer	<input type="checkbox"/>	8	Special circumstances	<input type="checkbox"/>

About this return

This is the tax return for the company named above, for the period below

30	from DD MM YYYY	0 1 0 9 2 0 2 0	35	to DD MM YYYY	3 1 0 8 2 0 2 1
----	-----------------	-----------------	----	---------------	-----------------

Put an 'X' in the appropriate boxes below

40	A repayment is due for this return period	<input type="checkbox"/>
45	Claim or relief affecting an earlier period	<input type="checkbox"/>
50	Making more than one return for this company now	<input type="checkbox"/>
55	This return contains estimated figures	<input type="checkbox"/>
60	Company part of a group that is not small	<input type="checkbox"/>
65	Notice of disclosable avoidance schemes	<input type="checkbox"/>
Transfer pricing		
70	Compensating adjustment claimed	<input type="checkbox"/>
75	Company qualifies for SME exemption	<input type="checkbox"/>

Information about capital allowances and balancing charges

Allowances and charges in the calculation of trading profits and losses

	Capital allowances										Balancing charges										
Annual investment allowance	690	£																			
Machinery and plant – super-deduction	691	£										692	£								
Machinery and plant – special rate allowance	693	£										694	£								
Machinery and plant – special rate pool	695	£										700	£								
Machinery and plant – main pool	705	£										710	£								
Structures and buildings	711	£																			
Business premises renovation	715	£										720	£								
Other allowances and charges	725	£										730	£								
	Capital allowances										Disposal value										
Electric charge-points	713	£										714	£								
Enterprise zones	721	£										722	£								
Zero emissions goods vehicles	723	£										724	£								
Zero emissions cars	726	£										727	£								

Allowances and charges not included in the calculation of trading profits and losses

	Capital allowances										Balancing charges										
Annual investment allowance	735	£																			
Structures and buildings	736	£																			
Business premises renovation	740	£										745	£								
Machinery and plant – super-deduction	741	£										742	£								
Machinery and plant – special rate allowance	743	£										744	£								
Other allowances and charges	750	£										755	£								
	Capital allowances										Disposal value										
Electric charge-points	737	£										738	£								
Enterprise zones	746	£										747	£								
Zero emissions goods vehicles	748	£										749	£								
Zero emissions cars	751	£										752	£								

Bank details (for a person to whom a repayment is to be made)

920	Name of bank or building society	<input type="text"/>
925	Branch sort code	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
930	Account number	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
935	Name of account	<input type="text"/>
940	Building society reference	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>

Payments to a person other than the company

945	Complete the authority below if you want the repayment to be made to a person other than the company I, as (enter status - for example, company secretary, treasurer, liquidator or authorised agent)	<input type="text"/>
950	of (enter company name)	<input type="text"/>
955	authorise (enter name)	<input type="text"/>
960	of address (enter address)	<input type="text"/>
965	Nominee reference	<input type="text"/>
	to receive payment on company's behalf	
970	Name	<input type="text"/>

Declaration

Declaration
I declare that the information I have given on this Company Tax Return and any supplementary pages is correct and complete to the best of my knowledge and belief.

I understand that giving false information in the return, or concealing any part of the company's profits or tax payable, can lead to both the company and me being prosecuted.

975	Name	<input type="text" value="MORAN, Caitlin"/>
980	Date DD MM YYYY	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
985	Status	<input type="text" value="Director"/>



Company Tax Return – supplementary page

Charities and Community Amateur Sports Clubs (CASCs)

CT600E (2015) Version 3 for accounting periods starting on or after 1 April 2015

Guidance

Guidance about when and how to complete this supplementary page can be found in the CT600 Guide.

For further information read *What supplementary pages do I need to complete and include as part of the Company Tax Return?* to find out what supplementary pages you need to complete.

Also, read the *Important points about all supplementary pages* and *CT600E – Charities and Community Amateur Sports Clubs (CASCs)* for further guidance about completing this supplementary page.

Company information

E1	Company name (name of charity or CASC)	Little Dragons (Clyst St George) Ltd
E2	Tax reference	5 7 0 1 4 0 3 2 5 7
Period covered by this supplementary page (cannot exceed 12 months)		
E3	from DD MM YYYY	0 1 0 9 2 0 2 0
E4	to DD MM YYYY	3 1 0 8 2 0 2 1

Claims to exemption (this section should be completed in all cases)

Charity/CASC repayment reference	E5	
Charity Commission registration number, or OSCR number (if applicable)	E10	1106334
Put an 'X' in the relevant box if during the period covered by these supplementary pages:		
The company was a charity/CASC and is claiming exemption from all tax on all or part of its income and gains (Also put an 'X' in box E15 if the company was a charity/CASC but had no income or gains in the period)	E15	X
All income and gains are exempt from tax and have been, or will be, applied for charitable or qualifying purposes only	E20	X
Some of the income and gains may not be exempt or have not been applied for charitable or qualifying purposes only, and I have completed form CT600	E25	
I claim exemption from tax		
Name	E30	MORAN, Caitlin
Status	E35	Director
Date DD MM YYYY	E40	

Information required

Charity/CASC assets

Disposals in period
(total consideration received)Held at the end of the period
(use accounts figures)Tangible fixed
assetsE130 £ 2 1 0 4E135 £ UK investments
(excluding
controlled companies)E140 £ E145 £ Shares in,
and loans to,
controlled companiesE150 £ E155 £ Overseas
investmentsE160 £ E165 £

Loans and non-trade debtors

E170 £

Other current assets

E175 £ 5 6 8 7

Qualifying investments and loans

*Applies to charities only. See CT600 Guide*E180

Value of any non-qualifying investments and loans

*Applies to charities only. See CT600 Guide*E185 £ Number of subsidiary or associated companies the charity
controls at the end of the period. Exclude companies that
were dormant throughout the periodE190



This Document has been Signed with a **secure electronic signature** via E-Sign.

Envelope Details

Title	Little Dragons (Clyst St George) Ltd - Accounts For the year ended 31 August 2021
Author	The Fresh Accountancy Company (email.us@freshaccountancy.co.uk)
Envelope Created on	Fri, 27 May 2022 11:01:58
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Digital Fingerprint	34ae9a02-47cc-4570-b2f7-475864629721

Document Signers Scan/Click the QR Code to view signature information

Name	Caitlin Moran
Email	little.dragons2018@gmail.com
Status	SIGNED at Fri, 27 May 2022 12:54:29
Signature Fingerprint	b27bccb4-3a62-4851-aa29-4320084ab211



Document History

Fri, 27 May 2022 12:54:29	Caitlin Moran Signed the Document
Fri, 27 May 2022 11:01:58	Email Notification sent to Caitlin Moran



LITTLE DRAGONS (CLYST ST GEORGE) LTD

England & Wales - Charity number 1106334

Accounts

**LITTLE DRAGONS (CLYST ST GEORGE) LTD
ANNUAL REPORT AND UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2020**

**LITTLE DRAGONS (CLYST ST GEORGE) LTD
ANNUAL REPORT AND UNAUDITED ACCOUNTS
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Accountants' report	5
Statement of income and retained earnings	6
Statement of financial position	7
Notes to the accounts	8
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**LITTLE DRAGONS (CLYST ST GEORGE) LTD
COMPANY INFORMATION
FOR THE YEAR ENDED 31 AUGUST 2020**

Directors

MORAN, Caitlin
INGARFIELD, Nicola
MELLING, Julia Ann

Company Number

05210962 (England and Wales)

Registered Office

Lady Seawards C Of E School
Clyst St George
Devon
EX3 0RE

Accountants

The Fresh Accountancy Company Limited
Orchard House
Clyst St Mary
Exeter
Devon
EX5 1BR

LITTLE DRAGONS (CLYST ST GEORGE) LTD
(COMPANY NO: 05210962 ENGLAND AND WALES)
DIRECTORS' REPORT

The directors present their report and accounts for the year ended 31 August 2020.

Directors

MELLING, Julia Ann held office during the whole of the period.

The following directors were appointed during the period:

MORAN, Caitlin was appointed on 4 February 2020.

INGARFIELD, Nicola was appointed on 4 February 2020.

Statement of directors' responsibilities

The directors are responsible for preparing the report and accounts in accordance with applicable law and regulations.

Company law requires the directors to prepare accounts for each financial year. Under that law, the directors have elected to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing these accounts, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Small company provisions

This report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

Signed on behalf of the board of directors

.....

MORAN, Caitlin
Director

Approved by the board on: 30 May 2021

Little Dragons (Clyst St George) Ltd - Report of the Trustees for the year ended 31st August 2020

The trustees who are also directors of the charity for the purpose of the Companies act 2006, present their report with the financial statements of the charity for the year ended 31st August 2020. The trustees have adopted the provisions of 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 1st January 2015).

The main objective of the charity is to enhance the development and education of children primarily under statutory school age by encouraging parents to understand and provide the needs of their children through community groups within Clyst St George, Devon.

The main activity undertaken by the charity in pursuit of this objective is the running of Little Dragons pre-school in Clyst St George.

The trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

During the year the charity continued to provide services relating to the development and education of pre-school children.

During the year, the charity received income of £ 54,488 from grants provided by Devon District Council, £2,375 from fundraising and £2,935 from fees. The charity returned an excess of income over expenditure of £4,788. The trustees are satisfied that the current state of the charity's finances are sound.

The charity's free reserves at 31st August were £15,386 (2019: £10,598). It is the trustees' current policy to maintain free reserves sufficient to enable the charity's activities to continue during cyclical periods when fewer children living within the local community are able to make use of the pre-school and associated income therefore falls.

In the year ahead the trustees plan to continue to pursue the charity's activities by enhancing the development and education of the children of the pre-school.

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The organisation is a charitable company limited by guarantee, incorporated on 20th August 2004 and registered as a charity on 15th October 2014. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed by the Articles of Association. In the event of the company being wound up, members are required to contribute an amount not exceeding £1.

The trustees are appointed in accordance with the charity's Memorandum and Articles of Association.

Day-to-day operational decisions are delegated to the members of staff, however the trustees retain responsibility for strategic matters.

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

This report has been prepared in accordance with the special provisions of Part 15 of Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on May 30th 2021 and signed on its behalf by:

C Moran
31/05/2021 10:54:55

Caitlin Moran

Ms Caitlin Moran - Trustee.

Independent Examiner's report to the Trustees of Little Dragons (Clyst St George) Ltd

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st August 2020.

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statementB

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. Accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. The accounts do not accord with those records; or
3. The accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. The accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

Barney Donnellan FCCA
The Fresh Accountancy Company Limited
Orchard House
Clyst St Mary
Exeter
EX5 1BR

30th May 2021

**CHARTERED ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS ON THE
PREPARATION OF THE UNAUDITED STATUTORY ACCOUNTS OF LITTLE DRAGONS
(CLYST ST GEORGE) LTD FOR THE YEAR ENDED 31 AUGUST 2020**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Little Dragons (Clyst St George) Ltd for the year ended 31 August 2020 as set out on pages 6 - 10 from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at icaew.com/membershandbook.

Our work has been undertaken in accordance with AAF 7/16 as detailed at icaew.com/compilation.

The Fresh Accountancy Company Limited
Chartered Accountants

Orchard House
Clyst St Mary
Exeter
Devon
EX5 1BR

27 May 2021

LITTLE DRAGONS (CLYST ST GEORGE) LTD
STATEMENT OF INCOME AND RETAINED EARNINGS
FOR THE YEAR ENDED 31 AUGUST 2020

		2020	2019
		£	£
Turnover	4	2,935	10,570
Administrative expenses		(55,010)	(58,870)
Other operating income		56,863	43,883
Operating surplus/(loss)	5	4,788	(4,417)
Surplus/(loss) on ordinary activities before taxation		4,788	(4,417)
Tax on surplus/(loss) on ordinary activities	6	-	-
Surplus/(loss) for the financial year		4,788	(4,417)
Retained earnings at the start of the year		10,598	15,015
Surplus/(loss) for the financial year		4,788	(4,417)
Dividends		-	-
Retained earnings at the end of the year		15,386	10,598

LITTLE DRAGONS (CLYST ST GEORGE) LTD
STATEMENT OF FINANCIAL POSITION
AS AT 31 AUGUST 2020

	Notes	2020 £	2019 £
Fixed assets			
Tangible assets	7	2,869	1,462
Current assets			
Debtors	8	506	445
Cash at bank and in hand		12,165	10,345
		<u>12,671</u>	<u>10,790</u>
Creditors: amounts falling due within one year	9	(154)	(1,654)
Net current assets		<u>12,517</u>	<u>9,136</u>
Net assets		<u>15,386</u>	<u>10,598</u>
Reserves			
Profit and loss account	10	15,386	10,598
Members' funds		<u>15,386</u>	<u>10,598</u>

For the year ending 31 August 2020 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with the provisions of FRS 102 Section 1A - Small Entities.

The financial statements were approved by the Board of Directors and authorised for issue on 30 May 2021 and were signed on its behalf by

MORAN, Caitlin
Director

Company Registration No. 05210962

LITTLE DRAGONS (CLYST ST GEORGE) LTD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2020

1 Statutory information

Little Dragons (Clyst St George) Ltd is a private company, limited by guarantee, registered in England and Wales, registration number 05210962. The registered office is Lady Seawards C Of E School, Clyst St George, Devon, EX3 0RE.

2 Compliance with accounting standards

The accounts have been prepared in accordance with the provisions of FRS 102 Section 1A Small Entities. There were no material departures from that standard.

3 Accounting policies

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year, and also have been consistently applied within the same accounts.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Basis of preparation

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Presentation currency

The accounts are presented in £ sterling.

Tangible fixed assets and depreciation

Tangible assets are included at cost less depreciation and impairment. Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives:

Plant & machinery	20% - Straight line
Computer equipment	25% - Reducing balance

4 Turnover

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

5 Operating profit

	2020	2019
	£	£
Profit before tax is stated after charging:		
Depreciation of tangible fixed assets	982	471

LITTLE DRAGONS (CLYST ST GEORGE) LTD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2020

6 Taxation

The charity is exempt from corporation tax on its charitable activities.

7 Tangible fixed assets

	Plant & machinery	Computer equipment	Total
	£	£	£
Cost or valuation	At cost	At cost	
At 1 September 2019	593	3,967	4,560
Additions	-	2,389	2,389
At 31 August 2020	593	6,356	6,949
Depreciation			
At 1 September 2019	188	2,910	3,098
Charge for the year	119	863	982
At 31 August 2020	307	3,773	4,080
Net book value			
At 31 August 2020	286	2,583	2,869
At 31 August 2019	405	1,057	1,462

8 Debtors: amounts falling due within one year

	2020	2019
	£	£
Accrued income and prepayments	506	445

9 Creditors: amounts falling due within one year

	2020	2019
	£	£
Other creditors	154	154
Accruals	-	1,500
	154	1,654

10 Company limited by guarantee

The company is limited by guarantee and has no share capital.

Every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, such an amount as may be required not exceeding £1.

11 Pension commitments

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

12 Transactions with related parties

There were no related party transactions for the year ended 31 August 2020.

**LITTLE DRAGONS (CLYST ST GEORGE) LTD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2020**

13 Average number of employees

During the year the average number of employees was 5 (2019: 5).

LITTLE DRAGONS (CLYST ST GEORGE) LTD
DETAILED PROFIT AND LOSS ACCOUNT
FOR THE YEAR ENDED 31 AUGUST 2020

This schedule does not form part of the statutory accounts.

	2020	2019
	£	£
Turnover		
Fees	2,935	10,570
Administrative expenses		
Wages and salaries	44,008	48,795
Pensions	2,896	1,983
Employer's NI	328	-
Staff training and welfare	684	459
Rent	2,502	2,704
Rates	1,166	334
Telephone and fax	326	487
Postage	471	438
Insurance	497	652
Equipment expensed	243	441
Depreciation	982	471
Sundry expenses	423	556
Accountancy fees	-	1,500
Other legal and professional	484	50
	55,010	58,870
Other operating income		
Other operating income	56,863	43,883
Operating profit/(loss)	4,788	(4,417)
Profit/(loss) on ordinary activities before taxation	4,788	(4,417)



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Document Signers Scan/Click the QR Code to view signature information

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