

**LITTLE FRIENDS PRE-SCHOOL LIMITED
ANNUAL REPORT AND UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2023**

LITTLE FRIENDS PRE-SCHOOL LIMITED
ANNUAL REPORT AND UNAUDITED ACCOUNTS
CONTENTS

	Page
Company information	3
Directors' report	4
Accountants' report	5
Statement of income and retained earnings	6
Statement of financial position	7
Notes to the accounts	8
Detailed profit and loss account	10

LITTLE FRIENDS PRE-SCHOOL LIMITED
COMPANY INFORMATION
FOR THE YEAR ENDED 31 MARCH 2023

Directors	Linda Setter Dawn Munden
Secretary	Maitel Services Limited
Company Number	6927017 (England and Wales)
Registered Office	FAIR MEAD CHURCH ROAD BASILDON ESSEX SS14 2LB
Accountants	EJK Account Services Limited 12 Drumlin Drive Creeping St Mary Ipswich Suffolk IP6 8TN

LITTLE FRIENDS PRE-SCHOOL LIMITED
(COMPANY NO: 6927017 ENGLAND AND WALES)
DIRECTORS' REPORT

The directors present their report and accounts for the year ended 31 March 2023.

Principal activity

Pre-School Education

Directors

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

Linda Setter

Dawn Munden

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

.....
Linda Setter

Director

Approved by the board on: 31 December 2023

LITTLE FRIENDS PRE-SCHOOL LIMITED

ACCOUNTANTS' REPORT

Accountants' report to the board of directors of Little Friends Pre-School Limited (the company)

These financial statements have been prepared in accordance with our terms of engagement and in order to assist you to fulfil your duties under the Companies Acts that relate to preparing the financial statements of the company for the year ended 31 March 2023.

We have prepared these financial statements based on the accounting records, information and explanations provided by you. We do not express any opinion on the financial statements.

On the balance sheet you have acknowledged your duties under the prevailing Companies Acts to ensure that the company keeps adequate accounting records and prepares financial statements that give "a true and fair view".

You have determined that the company is exempt from the statutory requirement for an audit for the year ended 31 March 2023. Therefore, the financial statements are unaudited.

The financial statements are provided exclusively to the director for the limited purpose mentioned above, and may not be used or relied upon for any other purpose or by any other person, and we shall not be liable for any other usage or reliance.

EJK Account Services Limited

12 Drumlin Drive
Creeting St Mary
Ipswich
Suffolk
IP6 8TN

31 December 2023

LITTLE FRIENDS PRE-SCHOOL LIMITED
STATEMENT OF INCOME AND RETAINED EARNINGS
FOR THE YEAR ENDED 31 MARCH 2023

	2023	2022
	£	£
Turnover	106,370	92,629
Administrative expenses	(106,084)	(101,189)
Other operating income	-	3,997
Operating surplus/(loss)	<u>286</u>	<u>(4,563)</u>
Interest payable and similar charges	(71)	(285)
Surplus/(loss) on ordinary activities before taxation	<u>215</u>	<u>(4,848)</u>
Tax on surplus/(loss) on ordinary activities	-	-
Surplus/(loss) for the financial year	<u>215</u>	<u>(4,848)</u>
Retained earnings at the start of the year	2,752	7,600
Surplus/(loss) for the financial year	215	(4,848)
Dividends	-	-
Retained earnings at the end of the year	<u>2,967</u>	<u>2,752</u>

LITTLE FRIENDS PRE-SCHOOL LIMITED
STATEMENT OF FINANCIAL POSITION
AS AT 31 MARCH 2023

	Notes	2023 £	2022 £
Current assets			
Cash at bank and in hand		7,897	2,089
Net current assets		<u>7,897</u>	<u>2,089</u>
Total assets less current liabilities		7,897	2,089
Creditors: amounts falling due after more than one year	4	-	(502)
Provisions for liabilities			
Other provisions	5	1,004	7,099
Net assets		<u>8,901</u>	<u>8,686</u>
Reserves	6		
Capital redemption reserve		5,934	5,934
Profit and loss account		2,967	2,752
Members' funds		<u>8,901</u>	<u>8,686</u>

For the year ending 31 March 2023 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 31 December 2023 and were signed on its behalf by

Linda Setter
Director

Company Registration No. 6927017

LITTLE FRIENDS PRE-SCHOOL LIMITED
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2023

1 Statutory information

Little Friends Pre-School Limited is a private company, limited by guarantee, registered in England and Wales, registration number 6927017. The registered office is FAIR MEAD, CHURCH ROAD, BASILDON, ESSEX, SS14 2LB.

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.

Basis of preparation

The accounts have been prepared under the historical cost convention as modified by the revaluation of certain fixed assets.

Presentation currency

The accounts are presented in £ sterling.

Turnover

Turnover represents the value, net of VAT and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

4 Creditors: amounts falling due after more than one year

2023	2022
£	£

Bank loans	-	502
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5 Provisions for liabilities

At 1 April 2022	(7,099)
Additional provisions made during the period	6,095
At 31 March 2023	(1,004)

6 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 £10.

LITTLE FRIENDS PRE-SCHOOL LIMITED
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2023

7 Guarantees provided on behalf of directors

	Maximum Liability Under Guarantees £	Amount paid and liability incurred £
Linda Setter Trustees Guarentee	10	-
Dawn Munden Trustees Guarentee	10	-
	<u>20</u>	<u>-</u>

The Company is a charity and has the above trustees

8 Average number of employees

During the year the average number of employees was 8 (2022: 8).

LITTLE FRIENDS PRE-SCHOOL LIMITED
DETAILED PROFIT AND LOSS ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2023

This schedule does not form part of the statutory accounts.

	2023	2022
	£	£
Turnover		
Fees	106,370	92,629
Administrative expenses		
Wages and salaries	85,759	84,576
Pensions	1,486	1,378
Employer's NI	3,412	2,890
Staff training and welfare	331	385
Travel and subsistence	18	-
Rent	579	579
Rates	599	248
Service charges	565	295
Light and heat	4,807	2,784
Cleaning	68	-
Telephone and fax	1,060	774
Postage	-	65
Stationery and printing	984	514
Subscriptions	939	240
Bank charges	142	75
Insurance	-	689
Equipment expensed	-	432
Repairs and maintenance	525	1,865
Sundry expenses	3,520	2,320
Accountancy fees	1,290	1,080
	106,084	101,189
Other operating income		
Government grants	-	3,997
Operating profit/(loss)	286	(4,563)
Interest payable		
Bank loans and overdrafts	71	285
Profit/(loss) on ordinary activities before taxation	215	(4,848)