

The 2019-2020 year was extremely challenging, particularly in the second half of the year due to the Covid-19 pandemic.

One of the key developments during this year has been the security of the Smart Kids Childcare building, which was greatly increased by the installation of a full alarm system which is also monitored and linked to the Police, should the alarm be raised. The staff room and office were further protected with the installation of digital, card-only access.

The kitchen door which was previously fully glazed, was replaced with a more secure door with less glass to prevent intruders entering the building. These additions compliment the installation of CCTV throughout the building last year. The setting also purchased a new secure cabinet to safely store children's sensitive data.

Throughout the year, all the ceiling lighting within the building was replaced and upgraded from old fluorescent luminaires to low energy, LED surface luminaires which will reduce energy costs and have a greater longevity.

During this year, Smart Kids Childcare maintained its strict standards by retaining its five-star Food Hygiene rating from Preston City Council's Environmental Health department.

In October 2019, Smart Kids Childcare celebrated Harvest Festival with a food collection in association with the local church. A very generous donation was collected and provided to the Salvation Army.

At the start of March 2020, to celebrate Shrove Tuesday, a professional restaurant chef was invited into the nursery. This was a parent of a child who attends the nursery, who joined the Pre-School to teach them how to cook a tasty pancake.

In March 2020, all members of the teaching staff attended the North West Regional Open Meeting of 'Ofsted Big Conversation' at Aintree Racecourse in Liverpool. This brings together representatives of early years childcare providers and Ofsted. The event provides a communication forum where providers can collectively bring shared areas of concern or common themes they seek further clarification on, to a representative from Ofsted. It also provides Ofsted an opportunity to give updates on changes and direction of travel.

Having reached the accredited status of being a 'Sun Safe' setting last year, Smart Kids Childcare completed its annual renewal programme alongside children in order to develop their knowledge further.

As with all businesses, the Covid-19 pandemic forced the closure of the nursery in March 2020, before only re-opening to the children of Key Workers in line with government guidance in June 2020.

Up until the government-enforced lockdown in March 2021, Smart Kids Childcare continued to offer extra-curricular activities including swimming.

During the period of closure due to lockdown, Smart Kids Childcare kept in touch with parents and children, with weekly newsletters sent featuring many fun and exciting activities to support children's learning at home. These have ensured that children's interests were followed and links within the local community were maintained. Parents were also able to share information with the nursery on their child's learning, development and interests. Whilst the building was closed due to government full lockdown, an extensive re-painting of the interior corridor walls and children's toilets took place.

Despite the Covid-19 pandemic seriously affecting the childcare industry, Smart Kids Childcare retained all members of staff during the government-enforced lockdown, taking advantage of the government's furlough scheme.

During the 2019-2020 year, Smart Kids Childcare was awarded a total of £10,000.00 in funding by Preston City Council's Local Discretionary Grant Fund, to help support the charity during the Covid-19 pandemic.

The nursery re-opened fully when permitted to do so by local and national government in August 2020.

REGISTERED COMPANY NUMBER: 06873377 (England and Wales)  
REGISTERED CHARITY NUMBER: 1131945

REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2020

SMART KIDS CHILDCARE  
(A company Limited by Guarantee)

FOSTER & CO LTD  
CHARTERED ACCOUNTANTS  
PRESTON

SMART KIDS CHILDCARE

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FOR THE YEAR ENDED 31 AUGUST 2020

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## SMART KIDS CHILDCARE

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2020

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 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 1 January 2015).

### STRUCTURE, GOVERNANCE AND MANAGEMENT

#### Governing Document

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

### REFERENCE AND ADMINISTRATIVE DETAILS

#### Registered Company Number

06873377 (England and Wales)

#### Registered Office

Bhailok Square  
Fulwood  
Preston  
Lancashire  
PR2 8DY

#### Trustees

Mr R J Hayes	Business & Communications Manager
Mrs L Hayes	Nursery Manager
Mrs S Valli	Community Support Worker

#### Independent Examiner

Foster & Co Limited  
Unit 16 Eastway Business Village  
Olivers Place  
Fulwood  
Preston  
Lancashire PR2 9WT

Approved by order of the board of trustees on 25 November 2020 and signed on its behalf by:-

.....  
Mrs S Valli – Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
SMART KIDS CHILDCARE

Independent examiner's report to the trustees of Smart Kids Childcare ('the Company')

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

Responsibilities and basis of report

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 for this year 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

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of the ICAEW which is one of the listed bodies.

I have completed my examination. I confirm that no material 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.

Miss JK Foster ACA  
Foster & Co Limited  
Unit 16 Eastway Business Village  
Olivers Place  
Fulwood, Preston  
Lancashire PR2 9WT

25 November 2020

SMART KIDS CHILDCARE  
STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 AUGUST 2020

		2020 Unrestricted Fund £	2019 Total Fund £
	<u>Notes</u>		
<u>INCOME AND ENDOWMENTS FROM</u>			
Donations and legacies	2	433,490	371,385
Investment income	3	-	7
		-----	-----
Total		433,490	371,392
		-----	-----
<u>EXPENDITURE ON</u>			
Raising funds	4	303,323	323,570
<u>Charitable Activities</u>			
Expenses	5	62,003	54,622
		-----	-----
Total		365,326	378,192
		-----	-----
<u>NET INCOME/EXPENDITURE</u>		68,164	(6,800)
<u>RECONCILIATION OF FUNDS</u>			
Total funds brought forward		450,033	456,833
		-----	-----
<u>TOTAL FUNDS CARRIED FORWARD</u>		518,197	450,033
		=====	=====

The notes form part of these financial statements

# SMART KIDS CHILDCARE

## BALANCE SHEET AS AT 31 AUGUST 2020

		2020 Unrestricted <u>Fund</u> £	2019 Total <u>Funds</u> £
	<u>Notes</u>		
<u>FIXED ASSETS</u>			
Tangible assets	11	105,151	124,184
<u>CURRENT ASSETS</u>			
Debtors	12	16,031	7,506
Cash at bank		514,376	436,330
		<hr/>	<hr/>
		530,407	443,836
<u>CREDITORS</u>			
Amounts falling due within one year	13	(113,905)	(88,527)
		<hr/>	<hr/>
<u>NET CURRENT ASSETS</u>		416,502	355,309
		<hr/>	<hr/>
<u>TOTAL ASSETS LESS CURRENT LIABILITIES</u>		521,653	479,493
<u>CREDITORS</u>			
Amounts falling due after more than one year	14	(3,456)	(29,460)
		<hr/>	<hr/>
<u>NET ASSETS</u>		518,197	450,033
		<hr/>	<hr/>
<u>FUNDS</u>			
Unrestricted funds	16	518,197	450,033
		<hr/>	<hr/>
<u>TOTAL FUNDS</u>		518,197	450,033
		<hr/>	<hr/>

The notes form part of these financial statements



SMART KIDS CHILDCARE

BALANCE SHEET – CONTINUED AT 31 AUGUST 2020

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2020.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2020 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Section 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to charitable small companies.

The financial statements were approved by the Board of Trustees on 25 November 2020 and were signed on its behalf by:

.....  
Mrs L Hayes - Trustee

.....  
Mrs S Valli – Trustee

.....  
Mr R J Hayes - Trustee

The notes form part of these financial statements

## SMART KIDS CHILDCARE

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2020

#### 1. ACCOUNTING POLICIES

##### Basis of preparing the financial statements

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.

The charity has taken advantage of the following disclosure exemption in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

##### 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.

##### 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.

##### Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

- |                       |   |
|-----------------------|---|
| Freehold property     | - 10% on reducing balance               |
| Plant and machinery   | - at variable rates on reducing balance |
| Fixtures and fittings | - 25% on cost                           |
| Motor vehicles        | - 25% on cost                           |
| Computer Equipment    | - 50% on reducing balance               |

SMART KIDS CHILDCARE

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2020

1. ACCOUNTING POLICIES

Basis of preparing the financial statements - continued

Taxation

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

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

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.

2. DONATIONS AND LEGACIES

	<u>2020</u> £	<u>2019</u> £
Fees received	267,231	305,048
Funding	112,306	66,337
JRS Funding	53,953	-
	<hr/>	<hr/>
	433,490	371,385
	<hr/>	<hr/>

Grants received, included in the above, are as follows:

	<u>2020</u> £	<u>2019</u> £
Other grants	166,259	66,337
	<hr/>	<hr/>

SMART KIDS CHILDCARE

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2020

3.	<u>INVESTMENT INCOME</u>	<u>2020</u>	<u>2019</u>
		£	£
	Deposit account interest	-	7
		<hr/>	<hr/>
4.	<u>RAISING FUNDS</u>	<u>2020</u>	<u>2019</u>
		£	£
	<u>Raising donations and legacies</u>		
	Rates and utilities	12,907	10,691
	Insurance	11,861	9,820
	Rent of loan store	27,250	27,250
		<hr/>	<hr/>
		52,018	47,761
		<hr/>	<hr/>
	<u>Other trading activities</u>		
		<u>2020</u>	<u>2019</u>
		£	£
	Trustees' remuneration etc	84,500	79,000
	Staff costs	153,725	171,335
	Food and drink	8,962	8,448
	Resources and activities	2,654	15,589
	Staff and children's uniforms	1,464	1,437
		<hr/>	<hr/>
		251,305	275,809
		<hr/>	<hr/>
	Aggregate amounts	303,323	323,570
		<hr/>	<hr/>

SMART KIDS CHILDCARE

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2020

5.	<u>CHARITABLE ACTIVITIES COSTS</u>	Direct	Support Costs	<u>Totals</u>
		<u>Costs</u>	<u>(See note 6)</u>	
		£	£	£
	Expenses	38,738	23,265	62,003
		<hr/>	<hr/>	<hr/>
6.	<u>SUPPORT COSTS</u>	Governance		<u>Totals</u>
		<u>Finance</u>	<u>Costs</u>	
		£	£	£
	Expenses	32	23,233	23,265
		<hr/>	<hr/>	<hr/>
7.	<u>NET INCOME/(EXPENDITURE)</u>		<u>2020</u>	<u>2019</u>
			£	£
	Net income/(expenditure) is stated after charging:			
	Depreciation – owned assets		19,033	20,857
			<hr/>	<hr/>
8.	<u>TRUSTEES' REMUNERATION AND BENEFITS</u>		<u>2020</u>	<u>2019</u>
			£	£
	Trustees' salaries		84,500	79,000
			<hr/>	<hr/>
	<u>Trustees' benefits</u>			
	Trustees received reimbursement for expenses incurred during the year ended 31 August 2020. No benefit arose from the reimbursement.			
9.	<u>STAFF COSTS</u>		<u>2020</u>	<u>2019</u>
			£	£
	Wages and salaries		216,864	235,502
	Social security costs		16,608	10,530
	Other pension costs		4,753	4,303
			<hr/>	<hr/>
			238,225	250,335
			<hr/>	<hr/>

SMART KIDS CHILDCARE

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2020

9. STAFF COSTS (CONTINUED)

The average monthly number of employees during the year was as follows:

	<u>2020</u>	<u>2019</u>
	£	£
Employees	14	12
	<hr/>	<hr/>

No employees received emoluments in excess of £60,000.

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

Unrestricted  
Fund  
£

Income and Endowments From

Donations and legacies

433,489

Investment income

-

Total

433,489

Expenditure On

Raising funds

303,323

Charitable activities

Expenses

62,003

Total

365,326

Net Income/Expenditure

68,163

RECONCILIATION OF FUNDS

Total funds brought forward

450,033

Total Funds Carried Forward

518,196

SMART KIDS CHILDCARE  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2020

11.	<u>TANGIBLE FIXED ASSETS</u>	<u>Freehold Property</u> £	<u>Plant and Machinery</u> £	<u>Fixtures and Fittings</u> £
	<u>Cost</u>			
	At 1 September 2019 and 31 August 2020	213,484	36,070	22,803
		<hr/>	<hr/>	<hr/>
	<u>Depreciation</u>			
	At 1 September 2019	117,424	17,624	15,092
	Charge for year	10,674	2,214	5,162
		<hr/>	<hr/>	<hr/>
	At 31 August 2020	128,098	19,838	20,254
		<hr/>	<hr/>	<hr/>
	<u>Net Book Value</u>			
	At 31 August 2020	85,386	16,232	2,549
		<hr/>	<hr/>	<hr/>
	At 31 August 2019	96,060	18,446	7,711
		<hr/>	<hr/>	<hr/>
			<u>Computer Equipment</u> £	<u>Totals</u> £
	<u>Cost</u>			
	At 1 September 2019 and At 31 August 2020		6,908	279,265
			<hr/>	<hr/>
	<u>Depreciation</u>			
	At 1 September 2019		4,941	155,081
	Charge for year		983	19,033
	Released on Disposal		-	-
			<hr/>	<hr/>
	At 31 August 2020		5,924	174,114
			<hr/>	<hr/>
	<u>Net Book Value</u>			
	At 31 August 2020		984	105,151
			<hr/>	<hr/>
	At 31 August 2019		1,967	124,184
			<hr/>	<hr/>

SMART KIDS CHILDCARE

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2020

12.	<u>DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</u>	<u>2020</u>	<u>2019</u>
		£	£
	Trade debtors	9,218	693
	Prepayments	6,813	6,813
		<hr/>	<hr/>
		16,031	7,506
		<hr/>	<hr/>
13.	<u>CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</u>	<u>2020</u>	<u>2019</u>
		£	£
	Loans (see note 15)	23,000	23,000
	Trade creditors	10,719	11,097
	Credit card	564	243
	Social security and other taxes	3,616	3,222
	Other creditors	37,109	37,109
	Net wages	159	7,169
	Nest pension payments	754	658
	Accrued expenses	13,635	6,029
	Income Received in Advance	24349	-
		<hr/>	<hr/>
		113,905	88,527
		<hr/>	<hr/>
14.	<u>CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR</u>	<u>2020</u>	<u>2019</u>
		£	£
	Bank loans (see note 15)	3,456	29,460
		<hr/>	<hr/>



SMART KIDS CHILDCARE

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2020

15.	<u>LOANS</u>	<u>2020</u>	<u>2019</u>
	An analysis of the maturity of loans is given below:	£	£

Amounts falling due in less than five years:

Repayable by instalments:

Loan number 1	6,295	7,220
Loan number 2	20,161	22,240
	<hr/>	<hr/>
	26,456	29,460
	<hr/>	<hr/>

16.	<u>MOVEMENT IN FUNDS</u>	<u>At 1/9/19</u>	Net Movement <u>In Funds</u>	<u>At 31/8/20</u>
		£	£	£

Unrestricted Funds

General fund	450,033	68,164	518,197
	<hr/>	<hr/>	<hr/>
Total Funds	450,033	68,164	518,197
	<hr/>	<hr/>	<hr/>

Net movement in funds, included in the above are as follows:

	<u>Incoming Resources</u>	<u>Resources Expended</u>	<u>Movement in Funds</u>
	£	£	£
<u>Unrestricted Funds</u>			
General fund	433,490	365,326	68,164
	<hr/>	<hr/>	<hr/>
Total Funds	433,490	365,326	68,164
	<hr/>	<hr/>	<hr/>

SMART KIDS CHILDCARE

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2020

16. MOVEMENT IN FUNDS – continued

Comparatives for movement in funds

	<u>At 1/9/18</u>	Net Movement <u>in funds</u>	<u>At 31/8/19</u>
	£	£	£
<u>Unrestricted Funds</u>			
General fund	456,833	(6,800)	450,033
	<hr/>	<hr/>	<hr/>
Total Funds	456,833	(6,800)	450,033
	<hr/>	<hr/>	<hr/>

Comparative net movement in funds,  
included in the above are as follows:

	<u>Incoming Resources</u>	<u>Resources Expended</u>	<u>Movement in Funds</u>
	£	£	£
<u>Unrestricted Funds</u>			
General fund	371,392	(378,192)	(6,800)
	<hr/>	<hr/>	<hr/>
Total Funds	371,392	(378,192)	(6,800)
	<hr/>	<hr/>	<hr/>

17. RELATED PARTY DISCLOSURES

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

SMART KIDS CHILDCARE

DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 AUGUST 2020

	<u>2020</u> £	<u>2019</u> £
<u>INCOME AND ENDOWMENTS</u>		
<u>Donations and legacies</u>		
Fees received	267,231	305,048
Funding	166,259	66,337
	<hr/>	<hr/>
	433,490	371,385
<u>Investment income</u>		
Deposit account interest	-	7
	<hr/>	<hr/>
Total incoming resources	433,490	371,392
 <u>EXPENDITURE</u>		
<u>Raising donations and legacies</u>		
Rates and utilities	12,907	10,691
Insurance	11,861	9,820
Rent of loan store	27,250	27,250
	<hr/>	<hr/>
	52,018	47,761
 <u>Other trading activities</u>		
Trustees' salaries	84,500	79,000
Salaries, wages and NIC	142,899	152,434
Temporary staff	6,073	14,598
Pensions	4,753	4,303
Food and drink	8,962	8,448
Resources and activities	2,654	15,589
Staff and children's uniforms	1,464	1,437
	<hr/>	<hr/>
	251,305	275,809

This page does not form part of the statutory financial statements

SMART KIDS CHILDCARE

DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 AUGUST 2020

	<u>2020</u>	<u>2019</u>
	£	£
<u>Charitable activities</u>		
Repairs and maintenance	15,823	3,935
Telephone	1,199	1,302
Postage and stationery	1,137	3,514
Advertising	8,780	4,995
Sundry expenses	182	-
Motor and travelling expenses	3,287	6,355
Trade subscriptions	452	566
Registration and CRB fees	220	220
Computer running costs	1,704	1,408
Cleaning and waste disposal	2,302	1,062
Staff training	1,041	867
Bank loan interest	2,611	4,731
	<hr/>	<hr/>
	38,738	28,955
 <u>Support Costs</u>		
<u>Finance</u>		
Bank and credit card charges	32	-
 <u>Governance costs</u>		
Accountancy and payroll fees	1,608	1,654
Consultancy fees	2,592	3,156
Depreciation of tangible fixed assets	19,033	20,857
	<hr/>	<hr/>
	23,233	25,667
	<hr/>	<hr/>
Total resources expended	365,326	378,192
	<hr/>	<hr/>
Net income/expenditure	68,164	(6,800)
	<hr/>	<hr/>

The notes form part of these financial statements

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
SMART KIDS CHILDCARE

Independent examiner's report to the trustees of Smart Kids Childcare ('the Company')

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

Responsibilities and basis of report

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 for this year 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

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of the ICAEW which is one of the listed bodies.

I have completed my examination. I confirm that no material 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.

Miss JK Foster ACA  
Foster & Co Limited  
Unit 16 Eastway Business Village  
Olivers Place  
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