

SMALL STEPS PRE-SCHOOL BOREHAM

Charity number 1146534
Company registration number 07601172

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st JULY 2021



SMALL STEPS PRE-SCHOOL BOREHAM

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SMALL STEPS PRE-SCHOOL BOREHAM

LEGAL AND ADMINISTRATIVE INFORMATION FOR THE YEAR ENDED 31 JULY 2021

Registered Address	15 Allens Close Boreham Chelmsford Essex CM3 3DR
Charity Number	1146534
Company Number	07601172
Trustees	Robert Selvage Charley Cook (Resigned 31/10/2020) Nicola Fung (Resigned 31/10/2020) Hayley Johnson (Resigned 31/10/2020) Susan Selvage (Resigned 31/10/2020) Jodie Sibbons (Appointed 1/11/2020) Kate Reilly (Appointed 1/11/2020)
Bankers	Santander UK plc Business Banking 301 St Vincent Street Glasgow, G2 5NT
Independent Examiner	Community360 Winsley's House Colchester Essex CO1 1UG

SMALL STEPS PRE-SCHOOL BOREHAM

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 JULY 2021

I report on the accounts of Small Steps Pre-School Boreham for the year ended 31 July 2021 which are set out on pages 3 to 6.

Respective responsibilities of trustees and examiner

The Charity's Trustees are responsible for the preparation of the accounts. The Charity's Trustees consider that an audit is not required for this year (under section 144 (2) of the Charities Act 2011 (The Act) but that an independent examination is needed.

It is my responsibility to:

- Examine the accounts under section 145 of the Charities Act,
- To follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 145(5)(b) of the Charities Act, and
- To state whether particular matters have come to my attention.

Basis of independent examiner's Statement

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes considerations of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In the course of my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

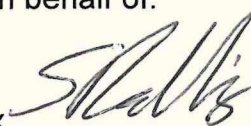
- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of the accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

I 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.

Shelley-Marie Rudling FMAAT AATQB for and on behalf of:

Community360

Winsley's House, High Street, Colchester, Essex



Date 26th April
2022,

SMALL STEPS PRE SCHOOL BOREHAM

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 JULY 2021

	Note	2021 £	2020 £
Incoming Resources			
Charitable income	2	65,594	62,976
Other income		-	65
Total Income		65,594	63,041
Resources Expended:			
Charitable activities	3	74,263	60,843
Cost of raising funds	4	75	-
Total Expenditure		74,338	60,843
Net Income/(Expense)		(8,744)	2,198
Total funds brought forward at 31 July 2020		19,464	17,266
Total funds carried forward at 31 July 2021		10,720	19,464

The notes on page 5 and 6 form part of these financial statements.

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BALANCE SHEET AS AT 31 JULY 2021

	Note	2021 £	2020 £
Current Assets			
Cash at bank and in hand		11,566	19,979
Other debtors	6	-	49
Total Current Assets		11,566	20,028
Current Liabilities			
Creditors: Due within one year	7	846	564
Total Current Liabilities		846	564
Net Current Assets		10,720	19,464
Net Assets		10,720	19,464
Total Unrestricted Funds		10,720	19,464

For the year ended 31 July 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The director's acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to small companies regime.

The directors declare that they have approved the accounts above.



Kate Reilly

Date: 04-26-2022

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NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 JULY 2021

1. Accounting Policies

Basis of the preparation of the accounts

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and 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 2019).

The trustees have taken advantage of the exemption in Financial Reporting Standard 1 (revised) from including a cash flow statement in the financial statements on the grounds that the charity is small.

Incoming resources

All material incoming resources have been included on a receivable basis i.e. they are included if the date receivable falls within the period covered by these accounts.

Resources expended

These have been analysed using a natural classification.

Going Concern

These accounts have been prepared on a going concern basis.

2. Charitable Income

	2021	2020
	£	£
Essex County Council - fees	60,401	57,026
Session fees	5,113	4,991
Other charitable income	80	959
	65,594	62,976

3. Cost of Charitable Activities

	2021	2020
	£	£
Staff costs	59,364	49,410
Training	-	129
Rent	10,682	6,863
Professional fees	972	462
Insurance	867	594
Subscriptions	154	311
Telephone, stationery & postage	256	562
Equipment	351	238
Consumables	386	1,084
Refreshments	441	341
Activities & trips	-	257
Miscellaneous	790	593
	74,263	60,843

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NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 JULY 2021

4. Cost of Raising Funds	2021 £	2020 £
Advertising & promotions	75	-
	<u>75</u>	<u>-</u>

5. Staff

Average number of staff employed during the year was 7.

No staff member, including key staff, were paid more than £60,000 per annum.

6. Debtors	2021 £	2020 £
Prepayments	-	49
	<u>-</u>	<u>49</u>

7. Creditors	2021 £	2020 £
Accruals	846	564
	<u>846</u>	<u>564</u>