

SMALL STEPS PRE-SCHOOL BOREHAM

Charity number 1146534
Company registration number 07601172

**FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31st JULY 2022**



SMALL STEPS PRE-SCHOOL BOREHAM

CONTENTS FOR THE YEAR ENDED 31 JULY 2022

	Page
Legal and Administrative Information	1
Independent Examination report	2
Income and Expenditure account	3
Balance Sheet	4
Notes forming part of the financial statements	5 - 6

SMALL STEPS PRE-SCHOOL BOREHAM

LEGAL AND ADMINISTRATIVE INFORMATION FOR THE YEAR ENDED 31 JULY 2022

Registered Address	76 Orchard Way Boreham Chelmsford Essex CM3 3GR
Charity Number	1146534
Company Number	07601172
Trustees	Robert Selvage (Resigned 16th May 2022) Jodie Sibbons Kate Reilly Donna Fitzgerald (appointed 16th March 2023)
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 2022

I report on the accounts of Small Steps Pre-School Boreham for the year ended 31 July 2022 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.

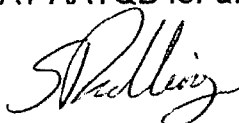
Independent examiner's statement

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 26/04/2023

SMALL STEPS PRE SCHOOL BOREHAM

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 JULY 2022

	Note	2022 £	2021 £
Incoming Resources			
Charitable income	2	99,730	65,594
Other income		1,122	-
Total Income		100,852	65,594
Resources Expended:			
Charitable activities	3	84,364	74,263
Cost of raising funds	4	-	75
Total Expenditure		84,364	74,338
Net Income/(Expense)		16,488	(8,744)
Total funds brought forward at 31 July 2021		10,720	19,464
Total funds carried forward at 31 July 2022		27,208	10,720

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

SMALL STEPS PRE SCHOOL BOREHAM

BALANCE SHEET AS AT 31 JULY 2022

	Note	2022 £	2021 £
Current Assets			
Cash at bank and in hand		28,309	11,566
Other debtors	6	55	-
Total Current Assets		28,364	11,566
Current Liabilities			
Creditors: Due within one year	7	1,156	846
Total Current Liabilities		1,156	846
Net Current Assets		27,208	10,720
Net Assets		27,208	10,720
Total Unrestricted Funds		27,208	10,720

For the year ended 31 July 2022 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.

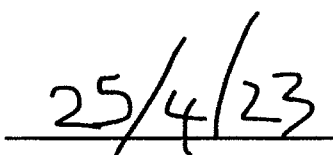
The director's acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

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.


Donna Fitzgerald

Date:


25/4/23

SMALL STEPS PRE SCHOOL BOREHAM

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 JULY 2022

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

	2022	2021
	£	£
Essex County Council - fees	89,317	60,401
Session fees	10,313	5,113
Other charitable income	100	80
	99,730	65,594

3. Cost of Charitable Activities

	2022	2021
	£	£
Staff costs	69,895	59,364
Website	420	-
Rent	9,424	10,682
Professional fees	664	972
Insurance	832	867
Subscriptions	153	154
Telephone, stationery & postage	529	256
Equipment	498	351
Activity costs & snacks	860	386
Refreshments	390	441
Activities & trips	175	-
Miscellaneous	524	790
	84,364	74,263

SMALL STEPS PRE SCHOOL BOREHAM

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 JULY 2022

4. Cost of Raising Funds	2022	2021
	£	£
Advertising & promotions	-	75
	<u>-</u>	<u>75</u>
	<u>-</u>	<u>75</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	2022	2021
	£	£
Prepayments	55	-
	<u>55</u>	<u>-</u>
	<u>55</u>	<u>-</u>

7. Creditors	2022	2021
	£	£
Accruals	1,156	846
	<u>1,156</u>	<u>846</u>
	<u>1,156</u>	<u>846</u>