

LITTLE ANGELS (BOREHAMWOOD) PRE-SCHOOL

England & Wales · Charity number 1167843

Details

Other names	LITTLE ANGELS (BWBC) PRE-SCHOOL, LITTLE ANGELS (BOREHAMWOOD) PRE-SCHOOL
Status	Registered
Legal form	CIO
Company number	CE007636
Registered	2016-06-24
Register	View on the Charity Commission register

Contact

Address	12 Furzehill Road Borehamwood WD6 2DF
Phone	02083861639
Email	littleangelspreschool12@gmail.com
Website	www.littleangelspreschool.co.uk

Activities

Objects: THE OBJECTS OF THE CIO ARE, FOR THE PUBLIC BENEFIT:-? 4.1 TO ADVANCE EDUCATION AND OVERALL DEVELOPMENT (INCLUDING SPIRITUAL DEVELOPMENT) OR PRE-SCHOOL CHILDREN BETWEEN THE AGES OF TWO AND FIVE YEARS OLD IN BOREHAMWOOD, HERTFORDSHIRE AND THE SURROUNDING AREAS; AND ? 4.2 TO PROVIDE FACILITIES FOR RECREATION AND ACTIVITIES APPROPRIATE TO THE EARLY YEARS FRAMEWORK IN THE INTEREST OF SOCIAL WELFARE AND WITH THE OBJECT OF IMPROVING CONDITIONS OF LIFE FOR THOSE LIVING IN BOREHAMWOOD, HERTFORDSHIRE AND THE SURROUNDING AREAS.

Activities: Little Angels Preschool is run as a charity for the public benefit of the children and their families in the local area with the purpose of advancing children?s learning and development in preschool years and preparing them to start school. The Preschool was originally opened as a ?Community Group? started by church members. The pre-school continues to operate under the umbrella of the church.

Classification

- **How:** Provides Buildings/facilities/open Space
- **What:** Education/training
- **Who:** Children/young People

Geography

- Hertfordshire

Finances

Period end	Income	Expenditure	Assets	Employees
2024-08-31	£269,122	£246,561	-	-
2023-08-31	£241,630	£239,821	-	-
2022-08-31	£228,224	£235,786	-	-
2021-08-31	£226,182	£209,003	-	-
2020-08-31	£191,480	£182,083	-	-

Trustees

Name	Role	Appointed
Annabel Farrell		2025-02-27
Denise June Digweed		2019-06-18
Gloria Burlacu		2025-02-27
Kerry Clarke		2025-02-27
Laura Ann Harvey		2025-02-27
Rev David Gareth Aplin		2015-04-19
Shira Goldstein-filarski		2022-10-03
Sophie Alice Perkins		2019-06-18
Toni Ryder		2019-06-18

LITTLE ANGELS (BOREHAMWOOD) PRE-SCHOOL

England & Wales - Charity number 1167843

Accounts

Charity registration number 1167843 (England and Wales)

Company registration number CE007636

**LITTLE ANGELS (BOREHAMWOOD) PRE-SCHOOL
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2024**

LITTLE ANGELS (BOREHAMWOOD) PRE-SCHOOL

LEGAL AND ADMINISTRATIVE INFORMATION

Charity number 1167843

Company number CE007636

Registered office 12 Furzell Avenue
Borehamwood
WD6 2DF

Independent examiner Harvine Consultants Ltd
27 Keble Close
Crawley
RH10 3TD

Bankers and Advisers Metro Bank
Borehamwood Shopping Park
3E, 25 Theobald Street
Borehamwood
WD6 4PR

LITTLE ANGELS (BOREHAMWOOD) PRE-SCHOOL

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LITTLE ANGELS (BOREHAMWOOD) PRE-SCHOOL

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 AUGUST 2024

The trustees, (who are also the directors of Little Angels (Borehamwood) Pre-School for the purposes of company law) present their annual report and financial statements for the year ended 31 August 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 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).

Objectives and activities

Significant Activities and Achievements

1. STAFF

Staffing has stayed mostly the same, replacing those who have left and although those on maternity have returned there has been a steady stream of maternity leave starting and finishing over the last few years.

2. TRAINING

Staff have completed mandatory training, first aid, safeguarding and food hygiene. Other training has included literacy, maths, a variety of SEN training modules. 2 staff have completed their level 3 training and another their level 5.

4. CHILDREN

Our numbers have remained healthy this year and demand for spaces will continue with the introduction of 30 hours for all working families. We have a mixture of both working families, universal nursery funding and disadvantaged 2 year olds. We also have a larger number of pupil premium children than other nurseries. We have a large number of children with special educational needs.

5. EVENTS

Events included grandparents stay and play our Christmas concert and raffle. We also had World Book Day, mums stay and play, an easter chocolate raffle, dads to stay and play and our annual summer picnic and sports day. We also took part in the one project.

6. FUTURE

Our future focuses on staying viable financially due to government funding restrictions and rise in wages and national insurance alongside inflation.

Financial review

Financial Report

During the 12 months from 1st September 2023 to 31st August 2024 income received was £269,122 (2023 £241,630) and expenditure was £246,561 (2023 £239,820), with a surplus of £22,561 (2023 surplus of £1,810). These figures are on an accrued basis. Cash at bank and in hand at 31st August 2024 was £102,783 up by £19,403 on the £83,380 at 31st August 2023. Part of the increase in both surplus and cash this year arose due to an overpayment to HMRC now resolved.

Taking the last two years together both surplus and cashflow are good. The management of the preschool have done an excellent job keeping costs proportionate to income. Numbers of children remains strong.

Recent increases in National Insurance and the Living Wage make difficulties for the childcare section, and all care sections. Our results suggest that we are well placed to meet these difficulties. This is important because children need to socialise and learn and parents and guardians need confidence that their children are safe.

LITTLE ANGELS (BOREHAMWOOD) PRE-SCHOOL

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2024

Reserves policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between two and three month's expenditure. Monthly expenditure is £15,000 so this means £30,000-£45,000. The Committee decided previously that this should be £45,000 to provide staff security in difficult times and this amount is maintained. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Structure, governance and management

Governing document

The charity is a company limited by guarantee. The charity is controlled by its governing document, a deed of trust, and constitutes a Charitable Incorporated Organisation.

Decision making

The key management functions are performed by the officers and other members of the committee.

Risk management

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.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Rev. David Aplin BA FCCA Chair
Toni Ryder Secretary
Denise Digweed Treasurer
Sophie Perkins
Shira Goldstein-Filarski
Sarah Ryder resigned 3rd October 2024
Kerry Clarke appointed 27th February 2025
Gloria Burlacu appointed 27th February 2025
Annabel Farrell appointed 27th February 2025
Laura Harvey appointed 27th February 2025

Statement of trustees' responsibilities

The trustees, who are also the directors of Little Angels (Borehamwood) Pre-School for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The trustees' report was approved by the Board of Trustees.



[D G Aplin \(Jul 3, 2025 18:07 GMT+1\)](#)

Rev. David Aplin BA FCCA

Trustee

19 June 2025

LITTLE ANGELS (BOREHAMWOOD) PRE-SCHOOL

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 AUGUST 2024

The trustees, who are also the directors of Little Angels (Borehamwood) Pre-School for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 19th June 2025 and signed on its behalf by:



[D G Aplin \(Jul 3, 2025 18:07 GMT+1\)](#)

Revd David Aplin BA FCCA - Chair

LITTLE ANGELS (BOREHAMWOOD) PRE-SCHOOL

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF LITTLE ANGELS (BOREHAMWOOD) PRE-SCHOOL

I report to the trustees on my examination of the financial statements of Little Angels (Borehamwood) Pre-School (the charity) for the year ended 31 August 2024.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law), you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006.

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

Independent examiner's statement

Since the charity's gross income exceeded £250,000, the independent examiner must be a member of a body listed in section 145 of the Charities Act 2011. I confirm that I am qualified to undertake the examination because I am a member of the Association of Certified Accountants, which is one of the listed bodies.

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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the Companies Act 2006.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements 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 financial statements 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 financial statements to be reached.

Harvine Consultants

[Harvine Consultants \(Jul 4, 2025 08:10 GMT+1\)](#)

Harvine Consultants Ltd

27 Keble Close

Crawley RH10 3TD

Dated: 28 June 2025

LITTLE ANGELS (BOREHAMWOOD) PRE-SCHOOL

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2024

	Notes	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Income from:			
Charitable activities		269,122	241,630
Total income		269,122	241,630
Expenditure on:			
Charitable activities	3	246,561	239,820
Total expenditure		246,561	239,820
Net income and movement in funds		22,561	1,810
Reconciliation of funds:			
Fund balances at 1 September 2023		102,853	101,043
Fund balances at 31 August 2024		125,414	102,853

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

LITTLE ANGELS (BOREHAMWOOD) PRE-SCHOOL

BALANCE SHEET

AS AT 31 AUGUST 2024

	Notes	2024 £	£	2023 £	£
Current assets					
Debtors	7	25,091		22,829	
Cash at bank and in hand		102,783		83,380	
		<u>127,874</u>		<u>106,209</u>	
Creditors: amounts falling due within one year	8	(2,460)		(3,356)	
Net current assets			<u>125,414</u>		<u>102,853</u>
The funds of the charity					
Unrestricted funds	9		<u>125,414</u>		<u>102,853</u>
			<u>125,414</u>		<u>102,853</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 August 2024.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the trustees on 19 June 2025



[D G Aplin \(Jul 3, 2025 18:07 GMT+1\)](#)

Rev. David Aplin BA FCCA

Trustee



[Denise Digweed \(Jul 3, 2025 23:03 GMT+1\)](#)

Denise Digweed

Trustee

Company registration number CE007636 (England and Wales)

LITTLE ANGELS (BOREHAMWOOD) PRE-SCHOOL

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2024

1 Accounting policies

Charity information

Little Angels (Borehamwood) Pre-School is a private company limited by guarantee incorporated in England and Wales.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

LITTLE ANGELS (BOREHAMWOOD) PRE-SCHOOL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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.

Governance costs

Includes salary costs of £198,711.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.7 Employee benefits and salaries

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination 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.

Payment of Salaries

Salary cost amount to £206,658. Staff work 39 weeks per annum and are credited with 5.6 weeks holiday entitlement. Thus they are paid for 43.6 weeks. However, they prefer to be paid at a regular rate throughout the 52 weeks so their total yearly salary is paid over 52 weeks. The payment year starts in April and until the long Summer holiday they are paid less than their work hours but by September payments are ahead of earnings. These accounts show the effect of paying for the long Summer holiday and £19,441 has been paid in advance at 31 August 2024

LITTLE ANGELS (BOREHAMWOOD) PRE-SCHOOL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

1 Accounting policies (Continued)

1.8 Trustees Remuneration and Benefits

No pecuniary or other benefit was received from the CIO by any trustee in respect of the year to 31 August 2024 other than the reimbursement of agreed and approved expenses, wholly, exclusively and necessarily for the benefit of the CIO.

An insurance policy is in place to protect the trustees, or any of them, against personal liability arising from their actions as Trustees of the CIO.

Trustee's expenses.

There were no trustees' expenses paid for the year ended 31 August 2024.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Expenditure on charitable activities

	2024	2023
	£	£
Costs		
Governance costs	231,348	223,009
Other resources expended	5,506	5,167
Other support costs	6,739	7,173
Other costs	2,968	4,471
	<u>246,561</u>	<u>239,820</u>
Analysis by fund		
Unrestricted funds	<u>246,561</u>	<u>239,820</u>

4 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year, other than the reimbursement of agreed and approved expenses, wholly, exclusively and necessarily for the benefit of the charity. There were no trustees expenses paid for the year ended 31 August 2024 nor for the year ended 31 August 2023.

An insurance policy is in place to protect the trustee, or any of them, against personal liability arising from their actions as trustees of the charity.

LITTLE ANGELS (BOREHAMWOOD) PRE-SCHOOL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2024

5 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
Total	19	18

There were no employees whose annual remuneration was more than £60,000.

6 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

7 Debtors

	2024 £	2023 £
Amounts falling due within one year:		
Debtors	828	540
Other debtors	24,263	21,626
Prepayments and accrued income	-	663
	<u>25,091</u>	<u>22,829</u>

8 Creditors: amounts falling due within one year

	2024 £	2023 £
	Notes	
Other taxation and social security	595	1,541
Deferred income	149	18
Other creditors	1,016	1,017
Accruals	700	780
	<u>2,460</u>	<u>3,356</u>

9 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 September 2023 £	Incoming resources £	Resources expended £	At 31 August 2024 £
General funds	102,853	269,122	(246,561)	125,414

LITTLE ANGELS (BOREHAMWOOD) PRE-SCHOOL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

9 Unrestricted funds

(Continued)

Previous year:	At 1 September 2022	Incoming resources	Resources expended	At 31 August 2023
	£	£	£	£
General funds	101,043	241,630	(239,820)	102,853
	<u>101,043</u>	<u>241,630</u>	<u>(239,820)</u>	<u>102,853</u>

10 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

LITTLE ANGELS (BOREHAMWOOD) PRE-SCHOOL

England & Wales - Charity number 1167843

Accounts

Charity registration number 1167843

Company registration number CE007636 (England and Wales)

LITTLE ANGELS (BOREHAMWOOD) PRE-SCHOOL
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2023

LITTLE ANGELS (BOREHAMWOOD) PRE-SCHOOL

LEGAL AND ADMINISTRATIVE INFORMATION

Charity number 1167843

Company number CE007636

Registered office 12 Furzell Avenue
Borehamwood
WD6 2DF

Independent examiner Harvine Consultants Ltd
27 Keble Close
Crawley
RH10 3TD

Bankers and Advisers Metro Bank
Borehamwood Shopping Park
3E, 25 Theobald Street
Borehamwood
WD6 4PR

Barclays Bank Plc
197 Shenley Road
Borehamwood
WD6 1AR

LITTLE ANGELS (BOREHAMWOOD) PRE-SCHOOL

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LITTLE ANGELS (BOREHAMWOOD) PRE-SCHOOL

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 AUGUST 2023

The trustees remuneration and benefits present their annual report and financial statements for the year ended 31 August 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 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).

Objectives and activities

Significant Activities and Achievements

1. STAFF

We have had a very low staff turnover this year. However, we have had some temporary staff contracts extended to cover maternity leave.

2. TRAINING

All staff received training in Maths and Literacy from an outside agency.

We took part in the one project maths study with the Education, Endowment, Foundation, which provided a maths programme of work.

Staff continued to access a variety of CPD training.

4. CHILDREN

Our number remained healthy this year and demand for spaces has been higher since the introduction of 15 hours funded childcare for working families of 2 years.

Since Covid we have had a high number of children with Social, Emotional and Mental Health Needs and communication delay. Sadly, this is common throughout education at this time. We feel that our caring approach can help overcome this and best prepare our children for their school careers and, for their adult lives beyond.

5. EVENTS

Events included grandparents stay and play and sponsored apple bob, Christmas concert and raffle. We also had World Book Day, mums stay and play, an easter chocolate raffle, butterfly experience, dads to stay and play and our annual summer picnic and sports day.

6. FUTURE

Our development plan includes for the next year:-

- i. To embed vocabulary into our curriculum.
- ii. To develop clearer communication with parents about their child's development.
- iii. To further support PSED and CL development.

Financial review

Financial Report

During the 12 months from 1st September 2022 to 31st August 2023 income received was £241,630 (2022 £228,224) and expenditure was £239,821 (2022 £235,786), with a surplus of £1,809 (2022 deficit of £7,562). These figures are on an accrued basis. Cash at bank and in hand at 31st August 2023 was £83,380, down by £15,365 on the £98,745 at 31st August 2022. The declared deficit last year arose from accounting changes but revisiting the calculations shows that this was overstated. The correction of this has left a surplus for this year. There is a reduction in cash this year that is a cause for concern. The bank position has recovered since August 2023 and children on roll is near to capacity. There have been one-off costs arising from a legal ruling concerning holiday pay for workers who do not ordinarily work for the whole year. Inflation in salary costs is greatly in excess of income from Herts. and ultimately from the government. Extra funding for the sector is likely.

Governance costs includes salary costs of £196,950.

With inflation now subsiding it is to be hoped that wage inflation will diminish equally. However, our wage costs are driven by changes in the Living Wage which can inflate more quickly than average inflation. Thus the trustees have real cause for concern that increased costs will be forced upon us without adequate cover from grant funding.

LITTLE ANGELS (BOREHAMWOOD) PRE-SCHOOL

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2023

Reserves policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between two and three month's expenditure. Monthly expenditure is £15,000 so this means £30,000-£45,000. The Committee decided previously that this should be £45,000 to provide staff security in difficult times and this amount is maintained. The trustees remuneration and benefits consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Structure, governance and management

Governing document

The charity is a company limited by guarantee. The charity is controlled by its governing document, a deed of trust, and constitutes a Charitable Incorporated Organisation.

Decision making

The key management functions are performed by the officers and other members of the committee.

Risk management

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.

The trustees remuneration and benefits, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Rev. David Aplin BA FCCA Chair

Toni Ryder Secretary

Denise Digweed Treasurer

Sophie Perkins

Charlotte Goldsobel resigned 31 August 2023

Shira Goldstein

Sarah Ryder resigned 3rd October 2024

LITTLE ANGELS (BOREHAMWOOD) PRE-SCHOOL

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2023

Statement of trustees' responsibilities

The trustees remuneration and benefits, who are also the directors of Little Angels (Borehamwood) Pre-School for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees remuneration and benefits to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees remuneration and benefits are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees remuneration and benefits are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees' report was approved by the Board of Trustees Remuneration And Benefits.



[D G Aplin \(Mar 5, 2025 17:07 GMT\)](#)

Rev. David Aplin BA FCCA

Trustee

27 February 2025

LITTLE ANGELS (BOREHAMWOOD) PRE-SCHOOL

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES REMUNERATION AND BENEFITS OF LITTLE ANGELS (BOREHAMWOOD) PRE-SCHOOL

I report to the trustees remuneration and benefits on my examination of the financial statements of Little Angels (Borehamwood) Pre-School (the charity) for the year ended 31 August 2023.

Responsibilities and basis of report

As the trustees remuneration and benefits of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity 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 the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable 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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements 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 financial statements to be reached.

Harvine Consultants

[Harvine Consultants \(Mar 6, 2025 10:37 GMT\)](#)

Harvine Consultants Ltd

27 Keble Close

Crawley RH10 3TD

Dated: 27 February 2025

LITTLE ANGELS (BOREHAMWOOD) PRE-SCHOOL

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2023

	Notes	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Income from:			
Charitable activities		241,630	228,224
Total income		241,630	228,224
Expenditure on:			
Charitable activities	3	239,821	235,786
Total expenditure		239,821	235,786
Net income/(expenditure) and movement in funds		1,809	(7,562)
Reconciliation of funds:			
Fund balances at 1 September 2022		101,043	108,605
Fund balances at 31 August 2023		102,852	101,043

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

LITTLE ANGELS (BOREHAMWOOD) PRE-SCHOOL

BALANCE SHEET

AS AT 31 AUGUST 2023

	Notes	2023 £	£	2022 £	£
Current assets					
Debtors	7	22,828		4,742	
Cash at bank and in hand		83,380		98,745	
		<u>106,208</u>		<u>103,487</u>	
Creditors: amounts falling due within one year	8	(3,356)		(2,444)	
Net current assets			<u>102,852</u>		<u>101,043</u>
The funds of the charity					
Unrestricted funds	9		<u>102,852</u>		<u>101,043</u>
			<u>102,852</u>		<u>101,043</u>


The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 August 2023.


The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the trustees remuneration and benefits on 27 February 2025


D G Aplin (Mar 5, 2025 17:07 GMT)
Rev. David Aplin BA FCCA
Trustee


Denise June Digweed (Mar 5, 2025 21:40 GMT)
Denise Digweed
Trustee

Company registration number CE007636 (England and Wales)

LITTLE ANGELS (BOREHAMWOOD) PRE-SCHOOL

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2023

1 Accounting policies

Charity information

Little Angels (Borehamwood) Pre-School is a private company limited by guarantee incorporated in England and Wales.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees remuneration and benefits have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees remuneration and benefits continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees remuneration and benefits in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

LITTLE ANGELS (BOREHAMWOOD) PRE-SCHOOL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2023

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.7 Employee benefits and salaries

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

Payment of Salaries

Salary cost amount to £196,950. Staff work 39 weeks per annum and are credited with 4.6 weeks holiday entitlement. Thus they are paid for 43.6 weeks. However, they prefer to be paid at a regular rate throughout the 52 weeks so their total yearly salary is paid over 52 weeks. The payment year starts in April and until the long Summer holiday they are paid less than their work hours but by September payments are ahead of earnings. These accounts show the effect of paying for the long Summer holiday and £19,643 has been paid in advance at 31 August 2022.

LITTLE ANGELS (BOREHAMWOOD) PRE-SCHOOL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2023

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees remuneration and benefits are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Expenditure on charitable activities

	2023	2022
	£	£
Costs		
Governance costs	223,009	218,377
Other resources expended	5,167	6,609
Other support costs	7,174	6,469
Other costs	4,471	4,331
	<u>239,821</u>	<u>235,786</u>
Analysis by fund		
Unrestricted funds	<u>239,821</u>	<u>235,786</u>

4 Trustees Remuneration And Benefits

None of the trustees remuneration and benefits (or any persons connected with them) received any remuneration or benefits from the charity during the year, other than the reimbursement of agreed and approved expenses, wholly, exclusively and necessarily for the benefit of the charity. There were no trustees expenses paid for the year ended 31 August 2023 nor for the year ended 31 August 2022.

An insurance policy is in place to protect the trustee, or any of them, against personal liability arising from their actions as trustees of the charity.

5 Employees

The average monthly number of employees during the year was:

	2023	2022
	Number	Number
Total	<u>21</u>	<u>18</u>

There were no employees whose annual remuneration was more than £60,000.

LITTLE ANGELS (BOREHAMWOOD) PRE-SCHOOL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2023

6 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

7 Debtors

	2023	2022
	£	£
Amounts falling due within one year:		
Debtors	540	302
Other debtors	21,625	3,796
Prepayments and accrued income	663	644
	<u>22,828</u>	<u>4,742</u>

8 Creditors: amounts falling due within one year

	Notes	2023	2022
		£	£
Other taxation and social security		1,541	1,130
Deferred income		18	91
Other creditors		1,017	773
Accruals		780	450
		<u>3,356</u>	<u>2,444</u>

9 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 September 2022	Incoming resources	Resources expended	At 31 August 2023
	£	£	£	£
General fund	56,043	1,809	-	57,852
Reserve fund	45,000	-	-	45,000
General funds	-	239,821	(239,821)	-
	<u>101,043</u>	<u>241,630</u>	<u>(239,821)</u>	<u>102,852</u>
Previous year:				
	At 1 September 2021	Incoming resources	Resources expended	At 31 August 2022
	£	£	£	£
General funds	108,605	228,224	(235,786)	101,043
	<u>108,605</u>	<u>228,224</u>	<u>(235,786)</u>	<u>101,043</u>

LITTLE ANGELS (BOREHAMWOOD) PRE-SCHOOL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2023

10 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

LITTLE ANGELS (BOREHAMWOOD) PRE-SCHOOL

England & Wales - Charity number 1167843

Accounts

REGISTERED COMPANY NUMBER: CE007636 (England and Wales)
REGISTERED CHARITY NUMBER: 1167843

Trustees' Report and
Unaudited Financial Statements for the Year Ended 31 August 2022
for
Little Angels (Borehamwood) Pre-School

Harvine Consultants Ltd
Square Root Business Centre
102 - 116 Windmill Road
Croydon
Surrey
CR0 2XQ

Little Angels (Borehamwood) Pre-School

Contents of the Financial Statements
for the Year Ended 31 August 2022

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Trustees' Report	1 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
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Notes to the Financial Statements	8 to 11

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 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 1 January 2019).

OBJECTIVES AND ACTIVITIES

Significant Activities and Achievements

1. COVID-19 PANDEMIC

The setting continued to work alongside covid cases we had a short period in January 2022 where staff shortages due to covid cases caused the setting to partially close for 2 weeks.

2. STAFF

We have had a higher staff turnover than usual for the second year running, this is reflected across the sector. All staff who had left have been replaced to cover ratios.

3. TRAINING

All staff received inhouse Trauma and Attachment training, this continued throughout the year. We completed Elklan training which was cascaded to all staff and we received communication friendly status. 3 staff completed their Level 3 childcare training. Other courses staff completed included Word Aware, Closing the Gap, Room Leader training, Behaviour, Ofsted Inspection training, Transitions, Outdoor Learning, Science Technology Engineering and Maths (STEM), Storytelling and Boys will be Boys.

4. CHILDREN

Our number remained healthy this year.

5. EVENTS

Events included grandparents stay and play and sponsored obstacle course, due to covid cases rising at the time our Nativity was recorded and sent out to parents. We also had World Book Day, mums stay and play, egg hatching, picnic and sports day, bring your pet to school week and dads to school. Also, our summer picnic fell during the heatwave, so we invited everyone to preschool for music and ice lollies instead.

6. FUTURE

Our development plan includes for next year:

To develop a clear curriculum with progression of skills.

To develop a consistent approach to assessment recording across all staff.

To support staff to challenge children's learning during free play.

FINANCIAL REVIEW

Financial position

Financial Report

During the 12 months from 1st September 2021 to 31st August 2022 income received was £228,224 and expenditure was £235,786 with a deficit of £7,562. For the previous 12 month period there was a surplus of £17,179. These figures are on an accrued basis. Cash at bank and in hand at 31st August 2022 was £98,745 up by £4,441 on the £94,304 at 31st August 2021. Ordinarily this deterioration in the result would be the cause of concern. The underlying position is better shown by the modest increase in bank and cash funds which demonstrates a breakeven situation in spite of the considerable inflation in salaries as we align with Living Wage norms and also a legal ruling concerning holiday pay for workers who do not ordinarily work for the whole year. It was while amending the accounting methodology to recognise the legal change that the calculation for holiday pay paid in advance at year end was recognised as too high. A more conservative calculation for 2022 has produced a one-off increase in accrued wage costs in excess of £10,000. Thus, if the same methodology had been applied in 2021 and 2022, the 2022 would have shown a modest surplus.

Reserves policy

The general recommendation of the Charity Commission is that charities should carry reserves of two to three months expenditure. Monthly expenditure is £15,000 so this means £30,000-£45,000. The Committee decided last year that this should be increased from £30,000 to £45,000 to provide greater security in difficult times and this amount is maintained.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes a Charitable Incorporated Organisation.

Decision making

The key management functions are performed by the officers and other members of the committee.

Risk management

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.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

CE007636 (England and Wales)

Registered Charity number

1167843

Registered office

12 Furzehill Avenue
Borehamwood
WD6 2DF

Trustees

Rev. David Aplin BA FCCA Chair
Natasha Nwosu (resigned 3.10.22)
Sarah Ryder
Denise Digweed Treasurer
Caroline Davis (resigned 3.10.22)
Sophie Perkins
Toni Ryder Secretary
Charlotte Goldsobel
Shira Goldstein-Filarski (appointed 3.10.22)

Company Secretary

Toni Ryder

Independent Examiner

Harvine Consultants Ltd
Square Root Business Centre
102 - 116 Windmill Road
Croydon
Surrey
CR0 2XQ

REFERENCE AND ADMINISTRATIVE DETAILS

Advisers

Bankers

Metro Bank
Borehamwood Shopping Park
3E, 25 Theobald Street
Borehamwood
WD6 4PR

Barclays Bank plc
197 Shenley Road
Borehamwood
WD6 1AR

TRUSTEES' RESPONSIBILITY STATEMENT

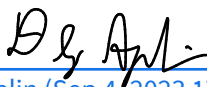
The trustees (who are also the directors of Little Angels (Borehamwood) Pre-School for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

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

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 26 June 2023 and signed on its behalf by:



D G Aplin (Sep 4, 2023 17:06 GMT+1)

Rev. David Aplin BA FCCA - Trustee

Independent examiner's report to the trustees of Little Angels (Borehamwood) Pre-School ('the Company')

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

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 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.

Harvine Consultants

Harvine Consultants (Sep 4, 2023 19:04 GMT+1)

Harvine Consultants Limited

Harvine Consultants Ltd
Square Root Business Centre
102 - 116 Windmill Road
Croydon
Surrey
CR0 2XQ

26 June 2023

Little Angels (Borehamwood) Pre-School

Statement of Financial Activities
for the Year Ended 31 August 2022

	Notes	Unrestricted funds £	Restricted fund £	31.8.22 Total funds £	31.8.21 Total funds £
INCOME AND ENDOWMENTS FROM					
Income		228,224	-	228,224	226,182
EXPENDITURE ON					
Charitable activities					
Governance costs		218,377	-	218,377	187,355
Other resources expended		6,609	-	6,609	4,906
Other Support Costs		6,469	-	6,469	7,049
Other		4,331	-	4,331	9,693
Total		235,786	-	235,786	209,003
NET INCOME/(EXPENDITURE)		(7,562)	-	(7,562)	17,179
RECONCILIATION OF FUNDS					
Total funds brought forward		108,605	-	108,605	91,426
TOTAL FUNDS CARRIED FORWARD		101,043	-	101,043	108,605

Little Angels (Borehamwood) Pre-School

Balance Sheet

31 August 2022

	Notes	Unrestricted funds £	Restricted fund £	31.8.22 Total funds £	31.8.21 Total funds £
CURRENT ASSETS					
Debtors: amounts falling due within one year	5	4,742	-	4,742	15,258
Cash at bank and in hand		98,745	-	98,745	94,304
		<u>103,487</u>	<u>-</u>	<u>103,487</u>	<u>109,562</u>
CREDITORS					
Amounts falling due within one year	6	(2,444)	-	(2,444)	(957)
		<u>101,043</u>	<u>-</u>	<u>101,043</u>	<u>108,605</u>
NET CURRENT ASSETS					
		<u>101,043</u>	<u>-</u>	<u>101,043</u>	<u>108,605</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>101,043</u>	<u>-</u>	<u>101,043</u>	<u>108,605</u>
NET ASSETS					
		<u>101,043</u>	<u>-</u>	<u>101,043</u>	<u>108,605</u>
FUNDS	7				
Unrestricted funds				<u>101,043</u>	<u>108,605</u>
TOTAL FUNDS				<u>101,043</u>	<u>108,605</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2022 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 Sections 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.

Little Angels (Borehamwood) Pre-School

Balance Sheet - continued

31 August 2022

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

The financial statements were approved by the Board of Trustees and authorised for issue on 26 June 2023 and were signed on its behalf by:



[D G Aplin \(Sep 4, 2023 17:06 GMT+1\)](#)

Rev. David Aplin BA FCCA - Trustee



[Denise Digweed \(Sep 4, 2023 18:54 GMT+1\)](#)

Denise Digweed - Trustee

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 2019)', 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.

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.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

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.

Governance costs

Includes salary costs of £140,303.

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. TRUSTEES' REMUNERATION AND BENEFITS

No pecuniary or other benefit was received from the CIO by any trustee in respect of the year to 31 August 2022 other than the reimbursement of agreed and approved expenses, wholly, exclusively and necessarily for the benefit of the CIO.

An insurance policy is in place to protect the trustees, or any of them, against personal liability arising from their actions as Trustees of the CIO.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2022 nor for the year ended 31 August 2021.

3. PAYMENT OF SALARIES

Salary cost amount to £165,225. Staff work 39 weeks per annum and are credited with 4.6 weeks holiday entitlement. Thus they are paid for 43.6 weeks. However, they prefer to be paid at a regular rate throughout the 52 weeks so their total yearly salary is paid over 52 weeks. The payment year starts in April and until the long Summer holiday they are paid less than their work hours but by September payments are ahead of earnings. These accounts show the effect of paying for the long Summer holiday and £14,258 has been paid in advance at 31 August 2021.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Income	226,182	-	226,182
EXPENDITURE ON			
Charitable activities			
Governance costs	187,355	-	187,355
Other resources expended	4,906	-	4,906
Other Support Costs	7,049	-	7,049
Other	9,693	-	9,693
Total	209,003	-	209,003
NET INCOME	17,179	-	17,179
RECONCILIATION OF FUNDS			
Total funds brought forward	91,426	-	91,426
TOTAL FUNDS CARRIED FORWARD	108,605	-	108,605

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.22	31.8.21
	£	£
Debtors	302	371
Net salaries unearned	3,367	12,647
Paye unearned	199	748
Pension paid unearned	230	863
Prepayments	644	629
	<u>4,742</u>	<u>15,258</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.22	31.8.21
	£	£
Social security and other taxes	1,130	-
Pension on increase	773	-
Derferred income	91	537
Accrued expenses	450	420
	<u>2,444</u>	<u>957</u>

7. MOVEMENT IN FUNDS

	At 1.9.21	Net movement in funds	At 31.8.22
	£	£	£
Unrestricted funds			
General fund	63,605	(7,562)	56,043
Reserve fund	45,000	-	45,000
	<u>108,605</u>	<u>(7,562)</u>	<u>101,043</u>
TOTAL FUNDS	<u>108,605</u>	<u>(7,562)</u>	<u>101,043</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	228,224	(235,786)	(7,562)
	<u>228,224</u>	<u>(235,786)</u>	<u>(7,562)</u>
TOTAL FUNDS	<u>228,224</u>	<u>(235,786)</u>	<u>(7,562)</u>

Comparatives for movement in funds

	At 1.9.20	Net movement in funds	At 31.8.21
	£	£	£
Unrestricted funds			
General fund	46,426	17,179	63,605
Reserve fund	45,000	-	45,000
	<u>91,426</u>	<u>17,179</u>	<u>108,605</u>
TOTAL FUNDS	<u>91,426</u>	<u>17,179</u>	<u>108,605</u>

7. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	226,182	(209,003)	17,179
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>226,182</u>	<u>(209,003)</u>	<u>17,179</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.9.20 £	Net movement in funds £	At 31.8.22 £
Unrestricted funds			
General fund	46,426	9,617	56,043
Reserve fund	45,000	-	45,000
	<hr/>	<hr/>	<hr/>
	91,426	9,617	101,043
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>91,426</u>	<u>9,617</u>	<u>101,043</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	454,406	(444,789)	9,617
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>454,406</u>	<u>(444,789)</u>	<u>9,617</u>

8. RELATED PARTY DISCLOSURES

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

LITTLE ANGELS (BOREHAMWOOD) PRE-SCHOOL

England & Wales - Charity number 1167843

Accounts

REGISTERED COMPANY NUMBER: CE007636 (England and Wales)
REGISTERED CHARITY NUMBER: 1167843

Trustees' Report and
Unaudited Financial Statements for the Year Ended 31 August 2021
for
Little Angels (Borehamwood) Pre-School

Harvine Consultants Ltd
Square Root Business Centre
102 - 116 Windmill Road
Croydon
Surrey
CR0 2XQ

Little Angels (Borehamwood) Pre-School

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for the Year Ended 31 August 2021

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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 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 1 January 2019).

OBJECTIVES AND ACTIVITIES

Significant Activities and Achievements

1.COVID-19 PANDEMIC

Preschool continued to operate in two bubbles during Covid pandemic. We had one staff member shielding. In June 2021 we stopped bubbles and joined as one group because of the impact on children's development.

2.STAFF

We have had a higher staff turnover than usual during the year this has been reflected across the sector. All staff who had left have been replaced to cover ratios.

3. TRAINING

Manager completed Management training this was a year long course. Manager and Deputy both completed their Designated Safeguarding refresher courses. Manager leads closing the gap agenda attended regular training to support this. Snowy and Eagles room leaders attended training to support nursery aged children. Another room leader attended maths and phonic training. One staff member attended SEN training. Manager started the Elkan communication award. SENCO attended all local support meetings. Manager attended curriculum training to support new EYFS coming into effect September 2021. All staff received first aid training.

4. CHILDREN

Our numbers were healthy for this year. We were restricted on the number of children we had in due to the space requirements in the bubbles.

5. EVENTS

All our usual events were cancelled this year due to covid restrictions, however we still managed to provide the children with some opportunities, the police visited us with their police car and we social distanced by waving through the window. We recorded our annual Nativity and sent it to parents. We took part in the annual bird watch. We celebrated Chinese New Year. We had an Equality and Diversity Audit which rate us good and a Mock Ofsted inspection.

6. FUTURE

We decided not to continue bubbles into the next year because it was having a negative impact on both the children and the staff.

FINANCIAL REVIEW

Financial position

Financial Report

During the 12 months from 1st September 2020 to 31st August 2021 income received was £226,182 and expenditure was £209,003 yielding a surplus of £17,179. For the previous 12 month period there was a surplus of £9,376. These figures are on an accrued basis. Cash at bank and in hand at 31st August 2021 was £94,305 up by £15,169 on the £79,136 at 31st August 2020. The surplus, and the resultant increase in cash, strengthens us for what remains a testing situation as we emerge from Covid-19 Pandemic into a very difficult economic situation.

Reserves policy

The general recommendation of the Charity Commission is that charities should carry reserves of two to three months expenditure. Monthly expenditure is £15,000 so this means £30,000-£45,000. The Committee decided last year that this should be increased from £30,000 to £45,000 to provide greater security in difficult times and this amount is maintained.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes a Charitable Incorporated Organisation.

Decision making

The key management functions are performed by the officers and other members of the committee.

Risk management

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.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

CE007636 (England and Wales)

Registered Charity number

1167843

Registered office

12 Furzehill Avenue
Borehamwood
WD6 2DF

Trustees

Rev. David Aplin BA FCCA Chair
Natasha Nwosu Secretary
Ms Valerie Ringwood (resigned 27.5.21)
Sarah Ryder
Guarav Sood (resigned 27.5.21)
Denise Digweed Treasurer
Caroline Davis
Sophie Perkins
Toni Ryder
Charlotte Goldsobel (appointed 1.12.20)

Company Secretary

Natasha Nwosu

Independent Examiner

Harvine Consultants Ltd
Square Root Business Centre
102 - 116 Windmill Road
Croydon
Surrey
CR0 2XQ

Advisers

Bankers

Barclays Bank plc
197 Shenley Road
Borehamwood
WD6 1AR

TRUSTEES' RESPONSIBILITY STATEMENT


The trustees (who are also the directors of Little Angels (Borehamwood) Pre-School for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

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

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 23 June 2022 and signed on its behalf by:


David Gareth Aplin (Jun 24, 2022 11:08 GMT+1)

Rev. David Aplin BA FCCA - Trustee

Independent examiner's report to the trustees of Little Angels (Borehamwood) Pre-School ('the Company')

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

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 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.

Harvine Consultants
Harvine Consultants (Jun 28, 2022 11:17 GMT+1)

Harvine Consultants Limited
Harvine Consultants Ltd
Square Root Business Centre
102 - 116 Windmill Road
Croydon
Surrey
CR0 2XQ

23 June 2022

Little Angels (Borehamwood) Pre-School

Statement of Financial Activities
for the Year Ended 31 August 2021

	Notes	Unrestricted funds £	Restricted fund £	31.8.21 Total funds £	31.8.20 Total funds £
INCOME AND ENDOWMENTS FROM					
Income		226,182	-	226,182	191,481
EXPENDITURE ON					
Raising funds		-	-	-	103
Charitable activities					
Governance costs		187,355	-	187,355	167,571
Other resources expended		4,906	-	4,906	-
Other Support Costs		7,049	-	7,049	7,578
Other		9,693	-	9,693	6,853
Total		<u>209,003</u>	<u>-</u>	<u>209,003</u>	<u>182,105</u>
NET INCOME		<u>17,179</u>	<u>-</u>	<u>17,179</u>	<u>9,376</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>91,426</u>	<u>-</u>	<u>91,426</u>	<u>82,050</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>108,605</u></u>	<u><u>-</u></u>	<u><u>108,605</u></u>	<u><u>91,426</u></u>

The notes form part of these financial statements

Little Angels (Borehamwood) Pre-School

Balance Sheet

31 August 2021

	Notes	Unrestricted funds £	Restricted fund £	31.8.21 Total funds £	31.8.20 Total funds £
CURRENT ASSETS					
Debtors: amounts falling due within one year	3	15,258	-	15,258	16,666
Cash at bank and in hand		94,304	-	94,304	79,136
		<u>109,562</u>	<u>-</u>	<u>109,562</u>	<u>95,802</u>
CREDITORS					
Amounts falling due within one year	4	(957)	-	(957)	(4,376)
		<u>108,605</u>	<u>-</u>	<u>108,605</u>	<u>91,426</u>
NET CURRENT ASSETS					
		<u>108,605</u>	<u>-</u>	<u>108,605</u>	<u>91,426</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>108,605</u>	<u>-</u>	<u>108,605</u>	<u>91,426</u>
NET ASSETS					
		<u>108,605</u>	<u>-</u>	<u>108,605</u>	<u>91,426</u>
FUNDS					
Unrestricted funds	5			<u>108,605</u>	<u>91,426</u>
TOTAL FUNDS					
				<u>108,605</u>	<u>91,426</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2021 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 Sections 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.

The notes form part of these financial statements


Little Angels (Borehamwood) Pre-School

Balance Sheet - continued

31 August 2021

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

The financial statements were approved by the Board of Trustees and authorised for issue on 23 June 2022 and were signed on its behalf by:


David Gareth Aplin (Jun 24, 2022 11:08 GMT+1)

Rev. David Aplin BA FCCA - Trustee


D Digweed (Jun 28, 2022 09:42 GMT+1)

Denise Digweed - Trustee

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 2019)', 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.

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.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

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.

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.

2. TRUSTEES' REMUNERATION AND BENEFITS

No pecuniary or other benefit was received from the CIO by any trustee in respect of the year to 31 August 2021 other than the reimbursement of agreed and approved expenses, wholly, exclusively and necessarily for the benefit of the CIO.

An insurance policy is in place to protect the trustees, or any of them, against personal liability arising from their actions as Trustees of the CIO.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2021 nor for the year ended 31 August 2020.

3. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.21	31.8.20
	£	£
Debtors	371	1,495
Net salaries unearned	12,647	12,137
Paye unearned	748	1,792
Pension paid unearned	863	613
Prepayments	629	629
	<u>15,258</u>	<u>16,666</u>

4. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.21	31.8.20
	£	£
Salaries increase	-	3,318
Paye on increase	-	168
Pension on increase	-	490
Derferred income	537	-
Accrued expenses	420	400
	<u>957</u>	<u>4,376</u>

5. MOVEMENT IN FUNDS

	At 1.9.20	Net movement in funds	At
	£	£	31.8.21
			£
Unrestricted funds			
General fund	46,426	17,179	63,605
Reserve fund	45,000	-	45,000
	<u>91,426</u>	<u>17,179</u>	<u>108,605</u>
TOTAL FUNDS	<u>91,426</u>	<u>17,179</u>	<u>108,605</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	226,182	(209,003)	17,179
	<u>226,182</u>	<u>(209,003)</u>	<u>17,179</u>
TOTAL FUNDS	<u>226,182</u>	<u>(209,003)</u>	<u>17,179</u>

5. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.9.19 £	Net movement in funds £	Transfers between funds £	At 31.8.20 £
Unrestricted funds				
General fund	52,050	9,376	(15,000)	46,426
Reserve fund	30,000	-	15,000	45,000
	<u>82,050</u>	<u>9,376</u>	<u>-</u>	<u>91,426</u>
TOTAL FUNDS	<u>82,050</u>	<u>9,376</u>	<u>-</u>	<u>91,426</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	191,481	(182,105)	9,376
	<u>191,481</u>	<u>(182,105)</u>	<u>9,376</u>
TOTAL FUNDS	<u>191,481</u>	<u>(182,105)</u>	<u>9,376</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.9.19 £	Net movement in funds £	Transfers between funds £	At 31.8.21 £
Unrestricted funds				
General fund	52,050	26,555	(15,000)	63,605
Reserve fund	30,000	-	15,000	45,000
	<u>82,050</u>	<u>26,555</u>	<u>-</u>	<u>108,605</u>
TOTAL FUNDS	<u>82,050</u>	<u>26,555</u>	<u>-</u>	<u>108,605</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	417,663	(391,108)	26,555
	<u>417,663</u>	<u>(391,108)</u>	<u>26,555</u>
TOTAL FUNDS	<u>417,663</u>	<u>(391,108)</u>	<u>26,555</u>

6. RELATED PARTY DISCLOSURES

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












Final Accounts

Final Audit Report

2022-06-28

Created:	2022-06-23
By:	Harvine Consultants (harold.adjei@harvineconsultantsltd.co.uk)
Status:	Signed
Transaction ID:	CBJCHBCAABAAeS3tId_611v2T3VHWVNxuHtLz4YrNkIX

"Final Accounts" History

-  Document created by Harold Adjei (harold.adjei@harvineconsultantsltd.co.uk)
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-  Document emailed to aplin_david@sky.com for signature
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Signature Date: 2022-06-24 - 10:08:34 GMT - Time Source: server- IP address: 51.187.155.143
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2022-06-28 - 08:41:59 GMT - IP address: 5.70.189.18
-  Document e-signed by D Digweed (ddigweed@hotmail.com)
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-  Document emailed to Harold Adjei (harold.adjei@harvineconsultantsltd.co.uk) for signature
2022-06-28 - 08:42:48 GMT
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2022-06-28 - 10:17:30 GMT - IP address: 80.209.134.230
-  Document e-signed by Harvine Consultants (harold.adjei@harvineconsultantsltd.co.uk)
Signature Date: 2022-06-28 - 10:17:31 GMT - Time Source: server- IP address: 80.209.134.230

✔ Agreement completed.

2022-06-28 - 10:17:31 GMT

LITTLE ANGELS (BOREHAMWOOD) PRE-SCHOOL

England & Wales - Charity number 1167843

Accounts

REGISTERED COMPANY NUMBER: CE007636 (England and Wales)
REGISTERED CHARITY NUMBER: 1167843

Trustees' Report and
Unaudited Financial Statements for the Year Ended 31 August 2020
for
Little Angels (Borehamwood) Pre-School

Harvine Consultants Ltd
Square Root Business Centre
102 - 116 Windmill Road
Croydon
Surrey
CR0 2XQ

Little Angels (Borehamwood) Pre-School

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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 2019).

OBJECTIVES AND ACTIVITIES

Objectives and Aims

Significant Activities and Achievements

1.COVID-19 PANDEMIC

For the Christmas Term of September 2019 to December 2019 the pre-school was continuing on with good pupil numbers and enough staff to maintain our standards. But this happy state of affairs was challenged during the Spring term by the Covid-19 Pandemic, lockdowns, shielding and justifiable health fears. In spite of the general situation nurseries and pre-schools were mostly expected to maintain their work. In this difficult situation our staff did exactly that. Working as a friendly, dedicated team they kept going and our children continued to gain the advantages of social interaction and a progressive learning environment at this critical period in their development. As these notes are written these great efforts have lasted for over a year and all can see how greatly our children have benefitted. On behalf of the trustees and parents I want to express our grateful thanks and admiration for a great effort. Well done and thank you all.

As a pre-school that gains most of its income from grants we were helped by the government policy of maintaining grant levels at pre-pandemic levels. There was some reduction in fees collected and there was some limited furloughing, supported by government funds. The attitude of Borehamwood Baptist Church was also supportive and we are grateful for their kind consideration. Some churches just closed their buildings but we were allowed to keep serving our children, using appropriate hygiene measures of course. Children and staff had to be in bubbles and this made maintaining adequate staff cover very difficult. This has been achieved throughout and we owe our managers thanks for the extra administration and thanks to the staff for their flexibility. And thanks to our treasurer for dealing with the extra bureaucracy especially dealing with HMRC.

Significant Activities and Achievements

1.STAFF

Kayleigh had her baby and decided not to return to work. Chloe continued with her apprenticeship level 3. Sinead left us for permanent position in another setting. All staff were paid in full throughout lockdown, only one staff member was clinically extremely vulnerable and shielded through the pandemic.

2. TRAINING

The following courses were completed: Sensory training, Safeguarding, understanding Ofsted framework, wellbeing training, Working with 2 year olds, Alison started SENCO training which was delayed due to covid. Staff also completed training on the EDUCARE package during lockdown, and some accessed free training offered by the government.

3. CHILDREN

Our numbers were healthy for this year. We had our annual nativity. When we went into lockdown, we remained open for keyworker children throughout. In June we opened for more children we had around 30 children return in the summer.

4. EVENTS

We built a new website. Children attended the theatre to see Room on the Broom trip we paid for those on pupil premium to attend. INKIND was a great help with PPE which has been difficult to get hold of in the pandemic. We had lots of fun in the garden during this time using the paddling pools. All those that stayed home received two play packs which staff hand delivered. We also set tasks and activities to try at home.

5. FUTURE

We decided to continue bubbling next year and made no plans due to the sudden changes in the pandemic being unpredictable, and strict rules regarding gatherings.

FINANCIAL REVIEW

Financial position

Financial Report

During the 12 months from 1st September 2019 to 31st August 2020 income received was £191,481 and expenditure was £182,105 yielding a surplus of £9,376. For the previous 12 month period there was a surplus of £7,721. These figures are on an accrued basis. Cash at bank and in hand at 31st August 2020 was £79,136 up by £17,020 on the £62,116 at 31st August 2019. The surplus, and the resultant increase in cash, strengthens us for what remains a testing situation in the midst of the Covid-19 Pandemic.

Reserves policy

The general recommendation of the Charity Commission is that charities should carry reserves of two to three months expenditure. Monthly expenditure is £15,000 so this means £30,000-£45,000. The Committee have decided that this should be increased from £30,000 to £45,000 to provide greater security in these difficult times.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes a Charitable Incorporated Organisation. The constitution is currently in the process of being changed principally about the appointment of trustees.

Decision making

The key management functions are performed by the officers and other members of the committee.

Risk management

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.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

CE007636 (England and Wales)

Registered Charity number

1167843

Registered office

12 Furzehill Avenue
Borehamwood
WD6 2DF

Trustees

Rev. David Aplin BA FCCA Chair
Natasha Nwosu Secretary
Ms Ringwood
Sarah Ryder
Guarav Sood
Denise Digweed Treasurer
Caroline Breslin (resigned 3.2.20)
Caroline Davis
Sophie Perkins
Toni Ryder

Company Secretary

Natasha Nwosu

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

Harvine Consultants Ltd
Square Root Business Centre
102 - 116 Windmill Road
Croydon
Surrey
CR0 2XQ

Advisers

Bankers

Barclays Bank plc
197 Shenley Road
Borehamwood
WD6 1AR

TRUSTEES' RESPONSIBILITY STATEMENT

The trustees (who are also the directors of Little Angels (Borehamwood) Pre-School for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

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

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 27 May 2021 and signed on its behalf by:


D G Aplin (Jun 8, 2021 14:30 GMT+1)

Rev. David Aplin BA FCCA - Trustee

Independent examiner's report to the trustees of Little Angels (Borehamwood) Pre-School ('the Company')

I report to the charity trustees on 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 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.

Harvine Consultants

Harvine Consultants (Jun 8, 2021 14:35 GMT+1)

Harvine Consultants Limited
Harvine Consultants Ltd
Square Root Business Centre
102 - 116 Windmill Road
Croydon
Surrey
CR0 2XQ

8 June 2021

Little Angels (Borehamwood) Pre-School

Statement of Financial Activities
for the Year Ended 31 August 2020

	Notes	Unrestricted funds £	Restricted fund £	31.8.20 Total funds £	31.8.19 Total funds £
INCOME AND ENDOWMENTS FROM					
Income		191,481	-	191,481	175,626
EXPENDITURE ON					
Raising funds		103	-	103	-
Charitable activities					
Governance costs		167,571	-	167,571	155,162
Other resources expended		-	-	-	3,995
Other Support Costs		7,578	-	7,578	-
Other		6,853	-	6,853	8,748
Total		<u>182,105</u>	<u>-</u>	<u>182,105</u>	<u>167,905</u>
NET INCOME		<u>9,376</u>	<u>-</u>	<u>9,376</u>	<u>7,721</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		82,050	-	82,050	74,329
TOTAL FUNDS CARRIED FORWARD		<u><u>91,426</u></u>	<u><u>-</u></u>	<u><u>91,426</u></u>	<u><u>82,050</u></u>

The notes form part of these financial statements

Little Angels (Borehamwood) Pre-School

Balance Sheet

31 August 2020

	Notes	Unrestricted funds £	Restricted fund £	31.8.20 Total funds £	31.8.19 Total funds £
CURRENT ASSETS					
Debtors	4	16,666	-	16,666	20,973
Cash at bank and in hand		79,136	-	79,136	62,116
		<u>95,802</u>	<u>-</u>	<u>95,802</u>	<u>83,089</u>
CREDITORS					
Amounts falling due within one year	5	(4,376)	-	(4,376)	(1,039)
		<u>91,426</u>	<u>-</u>	<u>91,426</u>	<u>82,050</u>
NET CURRENT ASSETS					
		<u>91,426</u>	<u>-</u>	<u>91,426</u>	<u>82,050</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>91,426</u>	<u>-</u>	<u>91,426</u>	<u>82,050</u>
NET ASSETS					
		<u>91,426</u>	<u>-</u>	<u>91,426</u>	<u>82,050</u>
FUNDS					
Unrestricted funds	6			<u>91,426</u>	<u>82,050</u>
TOTAL FUNDS					
				<u>91,426</u>	<u>82,050</u>

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 Sections 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.

The notes form part of these financial statements

Little Angels (Borehamwood) Pre-School

Balance Sheet - continued

31 August 2020

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

The financial statements were approved by the Board of Trustees and authorised for issue on 27 May 2021 and were signed on its behalf by:


D G Aplin (Jun 8, 2021 14:30 GMT+1)

Rev. David Aplin BA FCCA - Trustee


Denise Digweed (Jun 8, 2021 14:33 GMT+1)

Denise Digweed - Trustee

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 2019)', 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.

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.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

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.

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.

2. TRUSTEES' REMUNERATION AND BENEFITS

No pecuniary or other benefit was received from the CIO by any trustee in respect of the year to 30 June 2017 other than the reimbursement of agreed and approved expenses, wholly, exclusively and necessarily for the benefit of the CIO.

An insurance policy is in place to protect the trustees, or any of them, against personal liability arising from their actions as Trustees of the CIO.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2020 nor for the year ended 31 August 2019.

3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Income	175,626	-	175,626
EXPENDITURE ON			
Charitable activities			
Governance costs	155,162	-	155,162
Other resources expended	3,995	-	3,995
Other	8,748	-	8,748
Total	<u>167,905</u>	<u>-</u>	<u>167,905</u>
NET INCOME	<u>7,721</u>	<u>-</u>	<u>7,721</u>
RECONCILIATION OF FUNDS			
Total funds brought forward	74,329	-	74,329
TOTAL FUNDS CARRIED FORWARD	<u><u>82,050</u></u>	<u><u>-</u></u>	<u><u>82,050</u></u>

4. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.20	31.8.19
	£	£
Debtors	1,495	2,093
Net salaries unearned	12,137	15,919
Paye unearned	1,792	1,444
Pension paid unearned	613	895
Prepayments	629	622
	<u>16,666</u>	<u>20,973</u>

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.20	31.8.19
	£	£
Salaries increase	3,318	-
Paye on increase	168	-
Pension on increase	490	-
Accrued expenses	400	400
Deferred fees	-	639
	<u>4,376</u>	<u>1,039</u>

6. MOVEMENT IN FUNDS

	At 1.9.19	Net movement in funds	Transfers between funds	At 31.8.20
	£	£	£	£
Unrestricted funds				
General fund	52,050	9,376	15,000	76,426
Reserve fund	30,000	-	(15,000)	15,000
	<u>82,050</u>	<u>9,376</u>	<u>-</u>	<u>91,426</u>
TOTAL FUNDS	<u>82,050</u>	<u>9,376</u>	<u>-</u>	<u>91,426</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	191,481	(182,105)	9,376
	<u>191,481</u>	<u>(182,105)</u>	<u>9,376</u>
TOTAL FUNDS	<u>191,481</u>	<u>(182,105)</u>	<u>9,376</u>

Comparatives for movement in funds

	At 1.9.18	Net movement in funds	At 31.8.19
	£	£	£
Unrestricted funds			
General fund	44,329	7,721	52,050
Reserve fund	30,000	-	30,000
	<u>74,329</u>	<u>7,721</u>	<u>82,050</u>
TOTAL FUNDS	<u>74,329</u>	<u>7,721</u>	<u>82,050</u>

6. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	175,626	(167,905)	7,721
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>175,626</u>	<u>(167,905)</u>	<u>7,721</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.9.18 £	Net movement in funds £	Transfers between funds £	At 31.8.20 £
Unrestricted funds				
General fund	44,329	17,097	15,000	76,426
Reserve fund	30,000	-	(15,000)	15,000
	<hr/>	<hr/>	<hr/>	<hr/>
	74,329	17,097	-	91,426
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>74,329</u>	<u>17,097</u>	<u>-</u>	<u>91,426</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	367,107	(350,010)	17,097
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>367,107</u>	<u>(350,010)</u>	<u>17,097</u>

Transfers between funds

The general recommendation of the Charities Commission is that charities should carry reserves of two to three months expenditure. Monthly expenditure is £15,000 so this means £30,000-£45,000. The opening position in June 2016 allowed a reserve of £15,000 and the Committee have decided that the results for 2016-7 permit this to be increased to £30,000.

7. RELATED PARTY DISCLOSURES

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

Little Angels (Borehamwood) Pre-School

Detailed Statement of Financial Activities
for the Year Ended 31 August 2020

	31.8.20	31.8.19
	£	£
INCOME AND ENDOWMENTS		
Income		
Fees paid	18,202	30,610
Pupil premium	2,871	3,429
Donations	540	2,402
Other income	1,550	2,019
Grants	154,839	136,001
ENF and pupil premium	1,831	250
Other grants	11,648	915
	<hr/>	<hr/>
	191,481	175,626
	<hr/>	<hr/>
Total incoming resources	191,481	175,626
 EXPENDITURE		
Raising donations and legacies		
Fundraising	103	-
 Charitable activities		
Subscriptions	659	517
Pupil premium	-	55
Sundries	-	1,014
Trips	937	1,735
Milk	119	674
Equipment and consumables	224	-
	<hr/>	<hr/>
	1,939	3,995
 Support costs		
Finance		
Wages	147,731	125,997
Insurance	1,072	1,066
Office costs	1,777	2,185
Premises costs	18,560	24,828
Training and courses	1,030	1,086
Professional services	4,007	3,279
Bank charges	63	-
Sundry consumables	5,823	5,469
	<hr/>	<hr/>
	180,063	163,910
	<hr/>	<hr/>
Total resources expended	182,105	167,905
	<hr/>	<hr/>
Net income	<u>9,376</u>	<u>7,721</u>

This page does not form part of the statutory financial statements