

LITTLE BEARS PRE-SCHOOL
ACCOUNTS FOR THE YEAR ENDED
31ST MARCH 2021

LITTLE BEARS PRE-SCHOOL

NOTES TO THE ACCOUNTS

DESIGNATED FUNDS

The main Designated fund of £12040 is being held to cover the cost of liquidation of the Charity including the payment of Redundancy.

NUMBER OF EMPLOYEES

The average number of employees (including the trustees) during the year calculated on the basis of fulltime equivalents, was as follows:

	2021	2020
Trustees		
Employees		

Independent Examiner's Report to the Trustees of Little Bears Pre-School

I report on the accounts of the Trust for the year ended 31st March 2021, which are set out on pages 2 to 3.

Respective responsibilities of Trustees and Examiner

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

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of Independent Examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

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Independent Examiner's Statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material aspect the requirements:

- to keep accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

have not been met ; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name Tim Cartwright

Relevant Professional Qualification or body : Member Association of Accounting Technicians

Address: Haddiport House
 Buckland Filleigh
 Beaworthy
 Devon EX21 5RW

Date: 1st June 2021

**LITTLE BEARS PRE-SCHOOL
INCOME & EXPENDITURE
FOR THE YEAR ENDED 31ST MARCH 2021**

Prior Year	INCOME	
	Grants: Devon County Council	
36306.84	EY Entitlement Funding	42766.03
5687.66	Non Funded Fees	4444.60
144.00	Parent & Toddler Fees	
0.00	Milk Refund	
1848.15	Fund Raising	5.00
94.00	Uniforms	20.00
3506.92	Income from Grants	3010.00
234.00	Donations & other Incomes	1645.90
<u>47821.57</u>	TOTAL INCOMES	<u>51891.53</u>
	EXPENDITURE	
34807.99	Staff Wages & NI	35168.17
402.60	Training & Recruitment	294.40
1312.00	Rent	1328.00
2652.43	Rates, Utilities & Telephone	2596.61
847.98	Administration	808.46
1236.51	Insurance	
52.00	OFSTED	35.00
1015.34	Equipment & Resources	488.85
438.46	Consumables	353.87
14.30	Milk	49.50
355.38	Fruit & Snacks	257.39
	Independent Examiners Fee	120.00
38.98	Uniforms	
	Fund Raising Expenses	
	Leaving Presents	
705.59	Other	3176.04
3644.21	Property Repairs	
	PLA Payroll etc	827.92
<u>47523.77</u>	TOTAL EXPENDITURE	<u>45504.21</u>
297.80	Excess of income over expenditure on Operations	6387.32
6.21	Interest received on Designated Funds	9.26
<u>304.01</u>	EXCESS OF INCOME OVER EXPENDITURE	<u>6396.58</u>
1449.84	Trs from F/Raising Ac	1759.05
1466.00	Trs to F/Raising Ac	1662.78

**LITTLE BEARS PRE-SCHOOL
BALANCE SHEET AS AT 31ST MARCH 2021**

Current Assets			
	Bank Current Account	12101.16	
	Bank Deposit Account	12040.18	
	Bank Fundraising Account	422.93	
	Bank 100 Club	0.00	
	BB Inst on Line	<u>0.00</u>	
		24564.27	
	Fees - Debtors	997.70	
	Payment in Advance	<u>0.00</u>	25561.97
Less:	Current Liabilities	0.00	
	Sundry Creditors	0.00	0.00
NET CURRENT ASSETS			<u>25561.97</u>
Represented by:			
	Unrestricted retained Income at 1st April 2020	6711.54	
	Add: Excess of Income over Expenditure for the year	<u>6387.32</u>	
	Balance of Unrestricted Funds carried forward		13098.86
	Designated Fund at 1st April 2020	12031.06	
	Add: Interest received	9.12	
	Transfer from Current Funds	<u>0.00</u>	12040.18
	Fundraising Account		
	Online Account at 1st April 2020	517.06	
	Add: Interest received	0.14	
	Transfer to Current funds	1759.05	
	Transfer from Current Funds	1662.78	
	Transfer from BB Inst o/line	<u>2.00</u>	422.93
NET RETAINED FUNDS			25561.97