

LITTLE BEARS PRE-SCHOOL
ACCOUNTS FOR THE YEAR ENDED
31ST MARCH 2023

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:

	2023	2022
Trustees		
Employees		
	<hr/>	<hr/>
	<hr/>	<hr/>

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 2023, 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: 23rd June 2023

**LITTLE BEARS PRE-SCHOOL
INCOME & EXPENDITURE
FOR THE YEAR ENDED 31ST MARCH 2023**

Prior Year	INCOME	
	Grants: Devon County Council	
38197.97	EY Entitlement Funding	28446.20
8252.39	Non Funded Fees	
97.50	Parent & Toddler Fees	9941.44
396.00	Milk Refund	
1219.11	Fund Raising & Donations	715.10
86.00	Uniforms	60.00
1050.00	Income from Grants	1910.06
30.60	Other Incomes	0.00
<u>49329.57</u>	TOTAL INCOMES	<u>41072.80</u>
	EXPENDITURE	
39795.74	Staff Wages & NI	38099.86
1307.23	Training & Recruitment	31.10
6784.95	Rent / Maintenance	3002.42
1207.65	Rates, Utilities & Telephone	2374.20
1055.47	Administration	686.06
	Insurance	1289.74
35.00	OFSTED	35.00
1218.96	Equipment & Resources	
578.96	Consumables	559.70
454.12	Fruit & Snacks	450.50
	Independent Examiners Fee	
102.00	Uniforms	273.00
	Fund Raising Expenses	
	Leaving Presents	
845.59	Other	1340.21
	Property Repairs	
656.46	PLA Payroll etc	428.40
<u>54042.13</u>	TOTAL EXPENDITURE	<u>48570.19</u>
-4712.56	Excess of income over expenditure on Operations	-7497.39
0.00	Interest received on Designated Funds	21.63
<u>-4712.56</u>	EXCESS OF INCOME OVER EXPENDITURE	<u>-7475.76</u>
1499.95	Trs from F/Raising Ac	250.00
1129.00	Trs to F/Raising Ac	854.61

**LITTLE BEARS PRE-SCHOOL
BALANCE SHEET AS AT 31ST MARCH 2023**

Current Assets			
	Bank Current Account	2117.51	
	Bank Deposit Account	9563.02	
	Bank Fundraising Account	657.20	
	Bank 100 Club	0.00	
	BB Inst on Line	0.00	
		<u>12337.73</u>	
	Fees - Debtors	-2226.30	
	Payment in Advance		10111.43
		<u></u>	
Less:	Current Liabilities		
	Sundry Creditors	0.00	0.00
		<u></u>	
NET CURRENT ASSETS			<u>10111.43</u>
Represented by:			
	Unrestricted retained Income at 1st April 2022	7388.60	
	Add: Excess of Income over Expenditure for the year	<u>-7497.39</u>	
	Balance of Unrestricted Funds carried forward		-108.79
	Designated Fund at 1st April 2022	12041.39	
	Add: Interest received	21.63	
	Transfer from Current Funds	<u>-2500.00</u>	9563.02
	Fundraising Account		
	Online Account at 1st April 2022	52.10	
	Add: Interest received	0.49	
	Transfer to Current funds	250.00	
	Transfer from Current Funds	854.61	
	Transfer from BB Inst o/line	<u>0.00</u>	657.20
NET RETAINED FUNDS			10111.43