

**Smarties Pre school and Out of School Club**  
**Income and Expenditure Account**  
**For the year ended 31 August 2020**

**Charity number - 1031476**

Smarties Pre school and Out of School Club  
Year ended 31 August 2020

Client approval Certificate

We approve the financial statements and confirm we have made available all relevant records and information for their preparation.

Amanda Coulier

AMANDA COULIER, TREASURER

31/10/2020

**Independent Examiner's Report to the Trustees of**

**Smarties Pre-school and Out of School Club**

**(previously Robin Community Pre School)**

I report on the annexed accounts of the Trust for the year ended 31 August 2020 which are set out on page 2.

**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 43(2) of the Charities Act 1993 (the 1993 Act)) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts (under section 43(3)(a) of the 1993 Act);
- to follow the procedures laid down in the General Directions given by the Charity Commission (under section 43(7)(b) of the 1993 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 I do not express an audit opinion on the view given by the accounts.

**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 respect the requirements

- to keep accounting records in accordance with section 41 of the 1993 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 1993 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.



**Lisa Compton F.C.A C.T.A**

Wyndmere House  
Ashwell Road  
Steeple Morden  
Herts. SG8 0NZ

Dated: 31/01/2020

**Smarties Pre-school and Out of School Club**  
**Income and Expenditure summary**  
**for the year ended 31 August 2020**

	2019/20		2018/19	
	£	£	£	£
<b>Income</b>				
<b>Fees</b>				
Funding	43,361		36,520	
Pre-School fees (non-funded)	13,699		14,291	
Out of school	40,149		73,306	
		<u>97,209</u>		<u>124,117</u>
Furlough Income	16,187		-	
Course Funding	500		-	
Donations	-		5,127	
Fundraising	-		1,421	
Interest received	81		75	
Forest School - Tesco grant	-		1,000	
Super Squirrel	-		212	
Misc	-		650	
New starter fees	-		300	
Holiday Breakfast Club	-		357	
Uniform	-		29	
Late Payment charges	-		5	
Dancing income	68		-	
		<u>16,835</u>		<u>9,174</u>
<b>Total income</b>		<u><b>114,045</b></u>		<u><b>133,291</b></u>
<b>Expenditure</b>				
Adverts	43		360	
New starter fees	10		-	
BT & Internet	945		1,054	
Building consumables	297		227	
Bad debts	895		511	
Course fees (inc CCC, Parents First Aid & Safety Course)	168		2,146	
Cleaning including deep clean	588		433	
General Repairs	36		-	
Fundraising costs	36		160	
Insurance & Ofstead registration fee	816		766	
Mileage & Travel costs	-		338	
Misc (inc DBS checks, petty cash, expenses)	635		1,492	
New Equipment (Server & Lap Top)	280		-	
Out of school holiday club costs	-		233	
Post & stationery	409		486	
Professional fees including payroll charges and Xero	1,618		1,152	
Rent	4,166		3,770	
Electricity bill	1,521		-	
Annual subscriptions	1,041		1,344	
Shopping (Food & Drink)	2,273		3,215	
Supplies (inc craft, cooking & general)	1,075		725	
EYPP & DAF costs	995		119	
Uniform (children & staff)	213		68	
Photos	-		25	
Super Squirrel Expenses	-		150	
Forest School Expenses	264		462	
Wages	90,733		102,628	
Pensions	1,387		975	
Health & Safety	36		194	
IT Costs	8		2	
<b>Total expenditure</b>		<u><b>110,489</b></u>		<u><b>123,035</b></u>
<b>Surplus income over expenditure</b>	<b>3,556</b>		<b>10,257</b>	
Cash balance brought forward	21,114		10,857	
Add surplus income for the year	<u>3,556</u>		<u>10,257</u>	
	<u>24,670</u>		<u>21,114</u>	
Deposit account	21,842		21,761	
Current account	8,829		5,352	
Loan- SM Parish Council	(6,000)		(6,000)	
	<u>24,670</u>		<u>21,114</u>	