

Mrs Wendy Moakes
Python Hill Primary School
Kirklington Road
Rainworth
Mansfield, Notts
NG21 0JZ
Little Nippers Pre-school

20 July 2022

Dear Wendy,

Accounts for Period ended 31/08/2021

Your accounts for Little Nippers Pre-school for the period ended 31/08/2021 have been sent to you by via Legalsign for electronic signature.

Please review the accounts carefully and if you are happy that the accounts can be approved please complete the e-sign process.

Please do not hesitate to contact us if you have any queries.

Yours sincerely,

Andrew Brealey

Little Nippers Pre-school

Charity No. 1036702

Trustees' Report and Unaudited Accounts

31 August 2021

Little Nippers Pre-school
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Little Nippers Pre-school

The trustees present their report with the unaudited financial statements of the charity for the year ended 31 August 2021.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. 1036702

Principal Office

C/O Python Hill Academy

Kirklington Road

Rainworth

Nottinghamshire

NG21 0JZ

Trustees

The following trustees served during the year:

W. Goodman

B.J. Harris

W. Moakes

Accountants

Brealey and Newbury Accountants

8 High Street

Mansfield Woodhouse

Mansfield

Nottinghamshire

NG19 8AN

Bankers

Santander

Bridle Road

Bootle

L304GB

OBJECTIVES AND ACTIVITIES

The main aim of the charity is to enhance the development and education of children under statutory school age. Overall management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Constitution. Day to day project activity is managed by paid staff.

ACHIEVEMENTS AND PERFORMANCE

Little Nippers Preschool serves the local area and welcomes children between the ages of 2 and 5 years, until they enter full time education. Our aim is for all children in our environment to feel safe and valued, with our objectives being that children should develop independence, social skills and knowledge through play. Little Nippers Pre-School provides a stimulating place for children to learn and expand their experiences between home and school. Activities are varied and imaginative, encouraging children to learn at their own pace. Pre-School sessions typically include circle time, outdoor play, including our mud kitchen, (weather permitting), story time, song time and snack, as well as free play. Little Nippers Preschool offers childcare between 8.45am and 3.15pm Monday to Friday, during school term times, with a breakfast club offered between 8am and 8.45. A holiday club is offered and run during school holidays, if numbers make it viable to take place. The Pre-School is run by a voluntary Management Committee who ensures that Pre-School stays rooted in our community and reflects the needs of the children.

FINANCIAL REVIEW

The accounts for the period 01-09-2020 to 31-08-2021 were presented and compared with the previous year. A small profit of just under £4500 will ensure that current staffing levels can be maintained during the autumn term, when the number of children is naturally lower due to transition to primary school. Fees are to be increased from September to help cover the rise in rent set by the landlord.

Finances will continue to be reviewed at every committee meeting with particular consideration given to staffing levels and number of children attending sessions.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity is operated under the rules of its constitution adopted 30th September 1985, amended 12th June 2006 and 24th June 2010.

Statement of trustees' responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the charity's trustees



W. Moakes

Trustee

31 August 2021

Independent Examiner's Report to the trustees of Little Nippers Pre-school

I report to the trustees on my examination of the financial statements of Little Nippers Pre-school for the year ended 31 August 2021 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the related notes.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011('the Act'). The trustees consider that an audit is not required for this year under the Charities Act 2011, s.144(2) (the 2011 Act) and that an independent examination is needed.

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in, any material respect:

- the accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of the financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination.

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.

Andrew Brealey
AAT
Brealey and Newbury Accountants
8 High Street
Mansfield Woodhouse
Mansfield
Nottinghamshire
NG19 8AN
31 August 2021

Little Nippers Pre-school
Statement of Financial Activities
for the year ended 31 August 2021

	Notes	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income and endowments from:				
Donations and legacies	3	1,201	1,201	1,532
Charitable activities	4	154,399	154,399	120,405
Total		155,600	155,600	121,937
Expenditure on:				
Raising funds	5	2,046	2,046	1,381
Other	6	146,078	146,078	121,791
Total		148,124	148,124	123,172
Net gains on investments		-	-	-
Net income/(expenditure)	7	7,476	7,476	(1,235)
Transfers between funds		-	-	-
Net income/(expenditure) before other gains/(losses)		7,476	7,476	(1,235)
Other gains and losses				
Net movement in funds		7,476	7,476	(1,235)
Reconciliation of funds:				
Total funds brought forward		39,386	39,386	40,621
Total funds carried forward		46,862	46,862	39,386

Little Nippers Pre-school

Balance Sheet

at 31 August 2021

Charity No. 1036702	2021	2020
	£	£
Fixed assets		
Tangible assets	9	
	<u>7,975</u>	<u>4,938</u>
	7,975	4,938
Current assets		
Cash at bank and in hand		
	<u>39,607</u>	<u>35,120</u>
	39,607	35,120
Creditors: Amount falling due within one year	10	
	<u>(720)</u>	<u>(672)</u>
Net current assets	38,887	34,448
Total assets less current liabilities	<u>46,862</u>	<u>39,386</u>
Net assets excluding pension asset or liability	46,862	39,386
Total net assets	<u><u>46,862</u></u>	<u><u>39,386</u></u>
The funds of the charity		
Restricted funds	11	
Unrestricted funds	11	
General funds		
	<u>46,862</u>	<u>39,386</u>
	46,862	39,386
Reserves	11	
Total funds	<u><u>46,862</u></u>	<u><u>39,386</u></u>

Approved by the trustees on 31 August 2021

And signed on their behalf by:

W. Moakes

Trustee

31 August 2021

Wendy Moakes

for the year ended 31 August 2021

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.

Designated funds These are unrestricted funds earmarked by the trustees for particular purposes.

Revaluation funds These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.

Restricted funds These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.

Income with related expenditure Where income has related expenditure the income and related expenditure is reported gross in the SoFA.

Donations and legacies Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.

Tax reclaims on donations and gifts Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.

Donated services and facilities These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

Volunteer help The value of any volunteer help received is not included in the accounts.

Investment income This is included in the accounts when receivable.

Gains/(losses) on revaluation of fixed assets This includes any gain or loss resulting from revaluing investments to market value at the end of the year.

Gains/(losses) on investment assets This includes any gain or loss on the sale of investments.

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from tax on its charitable activities.

Tangible fixed assets and depreciation

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Equipment	18%% Reducing Balance
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Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation.

Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the charity pays fixed contributions into a separate entity. Once the contributions have been paid the charity has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the charity in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Statement of Financial Activities - prior year

	Unrestricted funds 2020 £	Total funds 2020 £
Income and endowments from:		
Donations and legacies	1,532	1,532
Charitable activities	120,405	120,405
Total	<u>121,937</u>	<u>121,937</u>
Expenditure on:		
Raising funds	1,381	1,381
Other	121,791	121,791
Total	<u>123,172</u>	<u>123,172</u>
Net income	<u>(1,235)</u>	<u>(1,235)</u>
Net income before other gains/(losses)	(1,235)	(1,235)
Other gains and losses:		
Net movement in funds	<u>(1,235)</u>	<u>(1,235)</u>
Reconciliation of funds:		
Total funds brought forward	40,621	40,621
Total funds carried forward	<u><u>39,386</u></u>	<u><u>39,386</u></u>

3 Income from donations and legacies

	Unrestricted	Total 2021	Total 2020
	£	£	£
Donations	1,201	1,201	1,532
	<u>1,201</u>	<u>1,201</u>	<u>1,532</u>

4 Income from charitable activities

	Unrestricted	Total 2021	Total 2020
	£	£	£
Notts County Council/Government Funding/Special Needs	135,130	135,130	113,405
Parents Fees	15,361	15,361	6,429
Unifrom Sales	897	897	425
Holiday Club	3,011	3,011	146
	<u>154,399</u>	<u>154,399</u>	<u>120,405</u>

5 Expenditure on raising funds

	Unrestricted	Total	Total
		2021	2020
	£	£	£
<i>Fundraising trading costs</i>			
	2,046	2,046	1,381
	<u>2,046</u>	<u>2,046</u>	<u>1,381</u>

6 Other expenditure

	Unrestricted	Total	Total
		2021	2020
	£	£	£
Employee costs	127,592	127,592	109,355
Premises costs	9,346	9,346	5,534
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	1,750	1,750	1,084
General administrative costs	6,670	6,670	5,146
Legal and professional costs	720	720	672
	<u>146,078</u>	<u>146,078</u>	<u>121,791</u>

7 Net income/(expenditure) before transfers

	2021	2020
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	1,750	1,084

8 Staff costs

	2021	2020
Salaries and wages	126,489	108,084
	<u>126,489</u>	<u>108,084</u>

No employee received emoluments in excess of £60,000.

9 Tangible fixed assets

	Equipment		Total
	£	£	£
Cost or revaluation			
At 1 September 2020	-	6,753	6,753
Additions	-	4,787	4,787
At 31 August 2021	<u>-</u>	<u>11,540</u>	<u>11,540</u>
Depreciation and impairment			
At 1 September 2020	-	1,815	1,815
Depreciation charge for the year	-	1,750	1,750
At 31 August 2021	<u>-</u>	<u>3,565</u>	<u>3,565</u>
Net book values			
At 31 August 2021	<u>-</u>	<u>7,975</u>	<u>7,975</u>
At 31 August 2020	<u>-</u>	<u>4,938</u>	<u>4,938</u>

10 Creditors:

amounts falling due within one year

	2021	2020
	£	£
Accruals	720	672
	<u>720</u>	<u>672</u>

11 Movement in funds

	At 1 September 2020	Incoming resources (including other gains/losses)	Resources expended	At 31 August 2021
	£	£	£	£
Restricted funds:				
Unrestricted funds:				
General funds	39,386	155,600	(148,124)	46,862
Total funds	<u>39,386</u>	<u>155,600</u>	<u>(148,124)</u>	<u>46,862</u>

12 Analysis of net assets between funds

	Unrestricted funds	Total
	£	£
Fixed assets	7,975	7,975
Net current assets	38,887	38,887
	<u>46,862</u>	<u>46,862</u>

13 Reconciliation of net debt

	At 1 September 2020 £	Cash flows £	At 31 August 2021 £
Cash and cash equivalents	35,120	4,487	39,607
	<u>35,120</u>	<u>4,487</u>	<u>39,607</u>
Net debt	<u>35,120</u>	<u>4,487</u>	<u>39,607</u>

Little Nippers Pre-school
Statement of Cash flows
for the year ended 31 August 2021

	2021 £	2020 £
Cash flows from operating activities		
Net income/(expenditure) per Statement of Financial Activities	7,476	(1,235)
Adjustments for:		
Depreciation of property, plant and equipment	1,750	1,084
Increase in trade and other payables	48	12
Net cash provided by/(used in) operating activities	<u>9,274</u>	<u>(139)</u>
Cash flows from investing activities		
Payments for property, plant and equipment	(4,787)	(2,692)
Net cash used in investing activities	<u>(4,787)</u>	<u>(2,692)</u>
Net cash from financing activities	<u>-</u>	<u>-</u>
Net increase/(decrease) in cash and cash equivalents	4,487	(2,831)
Cash and cash equivalents at the beginning of the year	35,120	37,951
Cash and cash equivalents at the end of the year	<u>39,607</u>	<u>35,120</u>
Components of cash and cash equivalents		
Cash and bank balances	39,607	35,120
	<u>39,607</u>	<u>35,120</u>

Little Nippers Pre-school
Detailed Statement of Financial Activities
for the year ended 31 August 2021

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income and endowments from:			
Donations and legacies			
Donations	1,201	1,201	1,532
	<u>1,201</u>	<u>1,201</u>	<u>1,532</u>
Charitable activities			
Notts County Council/Government Funding/Special Needs	135,130	135,130	113,405
Parents Fees	15,361	15,361	6,429
Unifrom Sales	897	897	425
Holiday Club	3,011	3,011	146
	<u>154,399</u>	<u>154,399</u>	<u>120,405</u>
Total income and endowments	155,600	155,600	121,937
Expenditure on:			
Costs of other trading activities	2,046	2,046	1,381
	<u>2,046</u>	<u>2,046</u>	<u>1,381</u>
Total of expenditure on raising funds	2,046	2,046	1,381
Employee costs			
Salaries/wages	126,489	126,489	108,084
Staff training	181	181	355
Staff welfare	922	922	916
	<u>127,592</u>	<u>127,592</u>	<u>109,355</u>
Premises costs			
Rent	8,409	8,409	5,504
Premises cleaning	-	-	30
Premises repairs and maintenance	937	937	-
	<u>9,346</u>	<u>9,346</u>	<u>5,534</u>
General administrative costs, including depreciation and amortisation			
Depreciation of Equipment	-	-	-
Depreciation of Equipment repairs and maintenance	1,750	1,750	1,084
Stationery and printing	3,319	3,319	1,837
Sundry expenses	785	785	1,870
Telephone, fax and broadband	2,010	2,010	1,061
	556	556	378

Little Nippers Pre-school
Detailed Statement of Financial Activities

	8,420	8,420	6,230
Legal and professional costs			
Accountancy and bookkeeping	720	720	672
	720	720	672
Total of expenditure of other costs	146,078	146,078	121,791
Total expenditure	148,124	148,124	123,172
Net gains on investments	-	-	-
Net income/(expenditure)	7,476	7,476	(1,235)
Net income/(expenditure) before other gains/(losses)	7,476	7,476	(1,235)
Other Gains	-	-	-
Net movement in funds	7,476	7,476	(1,235)
Reconciliation of funds:			
Total funds brought forward	39,386	39,386	40,621
Total funds carried forward	46,862	46,862	39,386

Mrs Wendy Moakes
Little Nippers Pre-school
Python Hill Primary School
Kirklington Road
Rainworth
Mansfield, Notts
NG21 0JZ

20 July 2022

Dear Wendy,

Re: Corporation Tax Return for Period ending 31/08/2021

We enclose a summary of your tax return entries, covering income for the year ended 31/08/2021, that has been prepared from information you have supplied.

HM Revenue & Customs regard the completion of the tax return as your personal responsibility. Therefore please ensure that we have been provided with all of the necessary information and carefully check that this has been accurately represented on your tax return.

Once you are also satisfied that the information on the tax return is complete, please sign the declaration enclosed and return to us as soon as possible. We are obliged to hold a copy of your approval before we can file the return with HMRC.

Yours sincerely,

Andrew Brealey

Your Company Tax Return

If we send the company a 'Notice' to deliver a Company Tax Return it has to comply by the filing date or we charge a penalty, even if there is no tax to pay.

A return includes a Company Tax Return form, any supplementary pages, accounts, computations and any relevant information. The CT600 Guide tells you how the return must be formatted and delivered. It contains general information you may need to deliver your return, links to more detailed advice and box-by-box guidance for this form and the supplementary pages.

The forms in the CT600 series set out the information we need and provide a standard format for calculations.

Company information

1	Company name	<input type="text" value="Little Nippers Pre-school"/>
2	Company registration number	<input type="text"/>
3	Tax reference	<input type="text" value="2838613857"/>
4	Type of company	<input type="text" value="8"/>

Northern Ireland

Put an 'X' in the appropriate box(es) below

5	NI trading activity	<input type="checkbox"/>	6	SME	<input type="checkbox"/>
7	NI employer	<input type="checkbox"/>	8	Special circumstances	<input type="checkbox"/>

About this return

This is the tax return for the company named above, for the period below

30	from DD/MM/YYYY	<input type="text" value="01/09/2020"/>	35	to DD/MM/YYYY	<input type="text" value="31/08/2021"/>
----	-----------------	---	----	---------------	---

Put an 'X' in the appropriate box(es) below

40	A repayment is due for this return period	<input type="checkbox"/>
45	Claim or relief affecting an earlier period	<input type="checkbox"/>
50	Making more than one return for this company now	<input type="checkbox"/>
55	This return contains estimated figures	<input type="checkbox"/>
60	Company part of a group that is not small	<input type="checkbox"/>
65	Notice of disclosable avoidance schemes	<input type="checkbox"/>
	Transfer Pricing	
70	Compensating adjustment claimed	<input type="checkbox"/>
75	Company qualifies for SME exemption	<input type="checkbox"/>

About this return - continued

	Accounts and computations	
80	I attach accounts and computations for the period to which this return relates	<input checked="" type="checkbox"/>
85	I attach accounts and computations for a different period	<input type="checkbox"/>
90	If you are not attaching the accounts and computations, explain why	
	PDF accounts attached with explanation	
	Supplementary pages enclosed	
95	Loans and arrangements to participators by close companies - <i>form CT600A</i>	<input type="checkbox"/>
100	Controlled foreign companies and foreign permanent establishment exemptions - <i>form CT600B</i>	<input type="checkbox"/>
105	Group and consortium - <i>form CT600C</i>	<input type="checkbox"/>
110	Insurance - <i>form CT600D</i>	<input type="checkbox"/>
115	Charities and Community Amateur Sports Clubs (CASCs) - <i>form CT600E</i>	<input checked="" type="checkbox"/>
120	Tonnage Tax - <i>form CT600F</i>	<input type="checkbox"/>
125	Northern Ireland - <i>form CT600G</i>	<input type="checkbox"/>
130	Cross-border Royalties - <i>form CT600H</i>	<input type="checkbox"/>
135	Supplementary charge in respect of ring fence trades - <i>form CT600I</i>	<input type="checkbox"/>
140	Disclosure of Tax Avoidance Schemes - <i>form CT600J</i>	<input type="checkbox"/>
141	Restitution Tax - <i>form CT600K</i>	<input type="checkbox"/>
142	Research and Development - <i>form CT600L</i>	<input type="checkbox"/>
143	Freeports - <i>form CT600M</i>	<input type="checkbox"/>

Tax calculation

Turnover

145	Total turnover from trade	<input type="text" value="-"/>
150	Banks, building societies, insurance companies and other financial concerns – put an 'X' in this box if you do not have a recognised turnover and have not made an entry in box 145	<input type="checkbox"/>

Income

155	Trading profits	<input type="text" value="-"/>
160	Trading losses brought forward set against trading profits	<input type="text" value="-"/>
165	Net trading profits – box 155 minus box 160	<input type="text" value="-"/>
170	Bank, building society or other interest, and profits from non-trading loan relationships	<input type="text" value="-"/>
172	Put an 'X' in box 172 if the figure in box 170 is net of carrying back a deficit from a later accounting period	<input type="checkbox"/>

Income - continued

175	Annual payments not otherwise charged to Corporation Tax and from which Income Tax has not been deducted	-
180	Non-exempt dividends or distributions from non-UK resident companies	-
185	Income from which Income Tax has been deducted	-
190	Income from a property business	-
195	Non-trading gains on intangible fixed assets	-
200	Tonnage Tax profits	-
205	Income not falling under any other heading	-

Chargeable gains

210	Gross chargeable gains	-
215	Allowable losses including losses brought forward	-
220	Net chargeable gains - <i>box 210 minus box 215</i>	-

Profits before deductions and reliefs

225	Losses brought forward against certain investment income	-
230	Non-trade deficits on loan relationships (including interest) and derivative contracts (financial instruments) brought forward set against non-trading profits	-
235	Profits before other deductions and reliefs - <i>net sum of boxes 165 to 205 and 220 minus sum of boxes 225 and 230</i>	-

Deductions and reliefs

240	Losses on unquoted shares	-
245	Management expenses	-
250	UK property business losses for this or previous accounting period	-
255	Capital allowances for the purposes of management of the business	-
260	Non-trade deficits for this accounting period from loan relationships and derivative contacts (financial instruments)	-

Deductions and reliefs - continued

263	Carried forward non-trade deficits from loan relationships and derivative contracts (financial instruments)	-
265	Non-trading losses on intangible fixed assets	-
275	Total trading losses of this or a later accounting period	-
280	Put an 'X' in box 280 if amounts carried back from later accounting periods are included in box 275	<input type="checkbox"/>
285	Trading losses carried forward and claimed against total profits	-
290	Non-trade capital allowances	-
295	Total of deductions and reliefs – <i>total of boxes 240 to 275, 285 and 290</i>	-
300	Profits before qualifying donations and group relief – <i>box 235 minus box 295</i>	-
305	Qualifying donations	-
310	Group relief	-
312	Group relief for carried forward losses	-
315	Profits chargeable to Corporation Tax – <i>box 300 minus boxes 305, 310 and 312</i>	-
320	Ring fence profits included	-
325	Northern Ireland profits included	-

Tax calculation

Enter how much profit has to be charged and at what rate

	Financial year (yyyy)		Amount of profit		Rate of tax %		Tax
330		335	-	340	-	345	-
		350	-	355		360	-
		365	-	370		375	-
380		385	-	390	-	395	-
		400	-	405		410	-
		415	-	420		425	-
Corporation Tax - <i>total of boxes 345, 360, 375, 395, 410 and 425</i>				430			-
Marginal relief for ring fence trades				435			-
Corporation Tax chargeable - <i>box 430 minus box 435</i>				440			-

Reliefs and deductions in terms of tax

445	Community Investment Relief	<input type="text" value="-"/>
450	Double Taxation Relief	<input type="text" value="-"/>
455	Put an 'X' in box 455 if box 450 includes an underlying Rate relief claim	<input type="checkbox"/>
460	Put an 'X' in box 460 if box 450 includes any amount carried back from a later period	<input type="checkbox"/>
465	Advance Corporation Tax	<input type="text" value="-"/>
470	Total reliefs and deduction in terms of tax - <i>total of boxes 445, 450 and 465</i>	<input type="text" value="-"/>

Coronavirus support schemes and overpayments (see CT600 guide for definitions)

471	Coronavirus Job Retention Scheme (CJRS) received	<input type="text" value="-"/>
472	CJRS entitlement	<input type="text" value="-"/>
473	CJRS overpayment already assessed or voluntary disclosed	<input type="text" value="-"/>
474	Other coronavirus overpayments	<input type="text" value="-"/>

Calculation of tax outstanding or overpaid

475	Net Corporation Tax liability – box 440 minus box 470	<input type="text" value="-"/>
480	Tax payable on loans and arrangements to participators	<input type="text" value="-"/>
485	Put an 'X' in box 485 if you completed box A70 in the supplementary pages CT600A	<input type="checkbox"/>
490	Controlled Foreign Companies (CFC) tax payable	<input type="text" value="-"/>
495	Bank levy payable	<input type="text" value="-"/>
496	Bank surcharge payable	<input type="text" value="-"/>
500	CFC tax, bank levy and bank surcharge payable – <i>total of box 490, 495 and 496</i>	<input type="text" value="-"/>
505	Supplementary charge (ring fence trades) payable	<input type="text" value="-"/>
510	Tax chargeable – <i>total of boxes 475, 480, 500 and 505</i>	<input type="text" value="-"/>
515	Income Tax deducted from gross income included in profits	<input type="text" value="-"/>
520	Income Tax repayable to the company	<input type="text" value="-"/>
525	Self-assessment of tax payable before restitution tax and coronavirus support scheme overpayments – <i>box 510 minus box 515</i>	<input type="text" value="-"/>

Calculation of tax outstanding or overpaid - continued

526	Coronavirus support schemes overpayment now due – <i>total of boxes 471 and 474 minus boxes 472 and 473</i>	-
527	Restitution tax	-
528	Self-assessment of tax payable – total of boxes 525, 526 and 527	-

Tax reconciliation

530	Research and Development credit	-
535	(Not currently used)	
540	Creative tax credit	-
545	Total of Research and Development credit, and creative tax credit – <i>total box 530 to 540</i>	-
550	Land remediation tax credit	-
555	Life assurance company tax credit	-
560	Total land remediation and life assurance company tax credit – <i>total box 550 and 555</i>	-
565	Capital allowances first-year tax credit	-
570	Surplus Research and Development credits or creative tax credit payable – <i>box 545 minus box 525</i>	-
575	Land remediation or life assurance company tax credit payable – <i>total of boxes 545 and 560 minus boxes 525 and 570</i>	-
580	Capital allowances first-year tax credit payable – <i>boxes 545, 560 and 565 minus boxes 525, 570 and 575</i>	-
585	Ring fence Corporation Tax included	-
586	NI Corporation Tax included	-
590	Ring fence supplementary charge included	-
595	Tax already paid (and not already repaid)	-
600	Tax outstanding – <i>box 525 minus boxes 545, 560, 565 and 595</i>	-
605	Tax overpaid including surplus or payable credits – <i>total sum of boxes 545, 560, 565 and 595 minus 525</i>	-

Tax reconciliation - continued

610	Group tax refunds surrendered to this company	<input type="text" value="-"/>
615	Research and Development expenditure credits surrendered to this company	<input type="text" value="-"/>

Exporter information

During the return period, did the company export goods and/or services to individuals, enterprises or organisations outside the United Kingdom (UK)?

616	Yes - goods	<input type="checkbox"/>	617	Yes – services	<input type="checkbox"/>	618	No – neither	<input type="checkbox"/>
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Indicators and information

620	Franked investment income/Exempt ABGH distributions	<input type="text" value="-"/>
625	Number of 51% group companies	<input type="text" value="-"/>
<i>Put an 'X' in the relevant boxes, if in the period, the company:</i>		
630	should have made (whether it has or not) instalment payments as a large company under the Corporation Tax (Instalment Payments) Regulations	<input type="checkbox"/>
631	should have made (whether it has or not) instalment payments as a very large company under the Corporation Tax (Instalment Payments) Regulations	<input type="checkbox"/>
635	is within a group payments arrangement for the period	<input type="checkbox"/>
640	has written down or sold intangible assets	<input type="checkbox"/>
645	has made cross-border royalty payments	<input type="checkbox"/>
647	Eat Out to Help Out Scheme: reimbursed discounts included as taxable income	<input type="text" value="-"/>

Information about enhanced expenditure

Research and Development (R&D) or creative enhanced expenditure

650	Put an 'X' in box 650 if the claim is made by a small or medium-sized enterprise (SME), including a SME subcontractor to a large company	<input type="checkbox"/>
655	Put an 'X' in box 655 if the claim is made by a large company	<input type="checkbox"/>
660	R&D enhanced expenditure	<input type="text" value="-"/>
665	Creative enhanced expenditure	<input type="text" value="-"/>
670	R&D and creative enhanced expenditure - total box 660 and 665	<input type="text" value="-"/>
675	R&D enhanced expenditure of an SME on work sub contracted to it by a large company	<input type="text" value="-"/>
680	Vaccine research expenditure	<input type="text" value="-"/>

Land remediation enhanced expenditure

685	Enter the total enhanced expenditure	<input type="text" value="-"/>
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Information about capital allowances and balancing charges

Allowances and charges in calculation of trading profits and losses

	Capital allowances	Balancing charges
Annual investment allowance	690 -	
Machinery and plant - super-deduction	691 -	692 -
Machinery and plant - special rate allowance	693 -	694 -
Machinery and plant - special rate pool	695 -	700 -
Machinery and plant - main pool	705 -	710 -
Structures and buildings	711 -	
Business premises renovation	715 -	720 -
Other allowances and charges	725 -	730 -
	Capital allowances	Disposal value
Electric charge-points	713 -	714 -
Enterprise zones	721 -	722 -
Zero emissions goods vehicles	723 -	724 -
Zero emissions cars	726 -	727 -

Allowances and charges not included in calculation of trading profits and losses

	Capital allowances	Balancing charges
Annual investment allowance	735 -	
Structures and buildings	736 -	
Business premises renovation	740 -	745 -
Machinery and plant - super-deduction	741 -	742 -
Machinery and plant - special rate allowance	743 -	744 -
Other allowances and charges	750 -	755 -
	Capital allowances	Disposal value
Electric charge-points	737 -	738 -
Enterprise zones	746 -	747 -
Zero emissions goods vehicles	748 -	749 -
Zero emissions cars	751 -	752 -

Qualifying expenditure

760	Machinery and plant on which first year allowance is claimed	<input type="text" value="-"/>
765	Designated environmentally friendly machinery and plant	<input type="text" value="-"/>
770	Machinery and plant on long-life assets and integral features	<input type="text" value="-"/>
771	Structures and buildings	<input type="text" value="-"/>
772	Machinery and plant - super-deduction	<input type="text" value="-"/>
773	Machinery and plant - special rate allowance	<input type="text" value="-"/>
775	Other machinery and plant	<input type="text" value="-"/>

Losses, deficits and excess amounts

Amount arising

	Amount	Maximum available for surrender as group relief
Losses of trades carried on wholly or partly in the UK	<input type="text" value="780"/> -	<input type="text" value="785"/> -
Losses of trades carried on wholly outside the UK	<input type="text" value="790"/> -	
Non-trading deficits on loan relationships and derivative contracts	<input type="text" value="795"/> -	<input type="text" value="800"/> -
UK property business losses	<input type="text" value="805"/> -	<input type="text" value="810"/> -
Overseas property business losses	<input type="text" value="815"/> -	
Losses from miscellaneous transactions	<input type="text" value="820"/> -	
Capital losses	<input type="text" value="825"/> -	
Non-trading losses on intangible fixed assets	<input type="text" value="830"/> -	<input type="text" value="835"/> -

Excess amounts

	Amount	Maximum available for surrender as group relief
Non-trading capital allowances		<input type="text" value="840"/> -
Qualifying donations		<input type="text" value="845"/> -
Management expenses	<input type="text" value="850"/> -	<input type="text" value="855"/> -

Northern Ireland information

856	Amount of group relief claimed which relates to NI trading losses used against rest of UK/mainstream profits	<input type="text" value="-"/>
857	Amount of group relief claimed which relates to NI trading losses used against NI trading profits	<input type="text" value="-"/>
858	Amount of group relief claimed which relates to rest of UK/mainstream losses used against NI trading profits	<input type="text" value="-"/>

Overpayments and repayments

Small repayments

860	Do not repay sums of <input type="text" value="-"/> or less.
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Read the overpayments and repayments section of the Company Tax Return Guide for specific guidance on when and how to make an entry in this box.

Repayments for the period covered by this return

865	Repayment of Corporation Tax	<input type="text" value="-"/>
870	Repayment of Income Tax	<input type="text" value="-"/>
875	Payable Research and Development tax credit	<input type="text" value="-"/>
880	Payable Research and Development expenditure credit	<input type="text" value="-"/>
885	Payable creative tax credit	<input type="text" value="-"/>
890	Payable land remediation or life assurance company tax credit	<input type="text" value="-"/>
895	Payable capital allowances first-year tax credit	<input type="text" value="-"/>

Surrender of tax refund within group

Including surrenders under the Instalment Payments Regulations.

900	The following amount is to be surrendered	<input type="text" value="-"/>
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Put an 'X' in the appropriate box(es) below

the joint Notice is attached	905	<input type="checkbox"/>
or		
will follow	910	<input type="checkbox"/>

915	Please stop repayment of the following amount until we send you the Notice	<input type="text" value="-"/>
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Bank details (for person to whom a repayment is to be made)

920	Name of bank or building society	<input type="text"/>
925	Branch sort code	<input type="text"/> <input type="text"/> <input type="text"/>
930	Account number	<input type="text"/>
935	Name of account	<input type="text"/>
940	Building society reference	<input type="text"/>

Payments to a person other than the company

945	Complete the authority below if you want the repayment to be made to a person other than the company I, as (enter status - company secretary, treasurer, liquidator or authorised agent, etc.)	<input type="text"/>
950	of (enter company name)	<input type="text"/>
955	authorise (enter name)	<input type="text"/>
960	of address (enter address)	<input type="text"/> Postcode
965	Nominee reference	<input type="text"/>
	to receive payment on company's behalf	
970	Name	<input type="text"/>

Declaration

Declaration
I declare that the information I have given on this Company Tax Return and any supplementary pages is correct and complete to the best of my knowledge and belief.

I understand that giving false information in the return, or concealing any part of the company's profits or tax payable, can lead to both the company and me being prosecuted.

975	Name	Wendy Moakes
980	Date DD/MM/YYYY	20/07/2022
985	Status	Trustee

Company Tax Return – supplementary page

**HM Revenue
& Customs**

Charities and Community Amateur Sports Clubs (CASCs)
CT600E (2015) Version 3 for accounting periods starting on or after 1 April 2015

Guidance

Guidance about when and how to complete this supplementary page can be found in the CT600 Guide.

For further information read *What supplementary pages do I need to complete and include as part of the Company Tax Return?* to find out what supplementary pages you need to complete.

Also, read the *Important points about all supplementary pages and CT600E – Charities and Community Amateur Sports Clubs (CASCs)* for further guidance about completing this supplementary page.

Company information

E1	Company name	Little Nippers Pre-school
E2	Tax reference	2838613857
Period covered by this supplementary page (cannot exceed 12 months)		
E3	from DD/MM/YYYY	01/09/2020
E4	to DD/MM/YYYY	31/08/2021

Claims to exemption (this section should be completed in all cases)

Charity/CASC repayment reference	E5	
Charity Commission registration number, or Scottish Charity number (if applicable)	E10	1036702
Put an 'X' in the relevant box if during the period covered by these supplementary pages:		
The company was a charity/CASC and is claiming exemption from all tax on all or part of its income and gains (Also put an 'X' in box E15 if the company was a charity/CASC but had no income or gains in the period)	E15	X
All income and gains are exempt from tax and have been, will be, applied for charitable or qualifying purposes only	E20	X
Some of the income and gains may not be exempt or have not been applied for charitable or qualifying purposes only, and I have completed form CT600	E25	
I claim exemption from tax		
Name	E30	Wendy Moakes
Status	E35	Trustee
Date DD/MM/YYYY	E40	20/07/2022

Repayments

To make a repayment claim for the period covered by these supplementary pages, please register and enrol to use the Charities Online service. See CT600 guide for further information.

Put an 'X' in the box if during the period covered by these supplementary pages you have over claimed tax

E45

Information required

Enter details of any income received from the following sources, claimed as exempt from tax in the hands of the charity/CASC. Enter the figure included in the charity's/CASC'S accounts for the period covered by this return.

Non-exempt amounts should be entered on the form CT600 in the appropriate boxes.

Type of income	Amount
Enter total turnover from exempt charitable trading activities	E50 <input type="text" value="-"/>
Investment income - exclude any amounts included on form CT600	E55 <input type="text" value="-"/>
UK land and building - exclude any amounts included on form CT600	E60 <input type="text" value="-"/>
Gift Aid - exclude any amounts included on form CT600	E65 <input type="text" value="-"/>
From other charities - exclude any amounts included on form CT600	E70 <input type="text" value="-"/>
Gifts of shares or securities received	E75 <input type="text" value="-"/>
Gifts of real property received	E80 <input type="text" value="-"/>
Other sources (not included above)	E85 <input type="text" value="-"/>
Total of boxes E50 to E85	E90 <input type="text" value="-"/>

Enter details of expenditure as shown in the charity's/CASC's accounts for the period covered by these supplementary pages

Type of expenditure	Amount
Trading costs in relation to exempt charitable activities (in box E50)	E95 <input type="text" value="-"/>
UK land and buildings costs in relation to exempt charitable activities (in box E60)	E100 <input type="text" value="-"/>
All general administration/governance costs	E105 <input type="text" value="-"/>
All grants and donations made within the UK	E110 <input type="text" value="-"/>
All grants and donations made outside the UK	E115 <input type="text" value="-"/>
Other expenditure not included above, or not used in calculating figures entered on the form CT600	E120 <input type="text" value="-"/>
Total of boxes E95 to E120	E125 <input type="text" value="-"/>

Information required

Charity/CASC assets	Disposals in period (total consideration received)	Held at the end of the period (use accounts figures)
Tangible fixed assets	E130 <input type="text" value=""/>	E135 <input type="text" value="-"/>
UK investments (excluding controlled companies)	E140 <input type="text" value="-"/>	E145 <input type="text" value="-"/>
Shares in, and loans to, controlled companies	E150 <input type="text" value="-"/>	E155 <input type="text" value="-"/>
Overseas investments	E160 <input type="text" value="-"/>	E165 <input type="text" value="-"/>
Loans and non-trade debtors		E170 <input type="text" value="-"/>
Other current assets		E175 <input type="text" value="-"/>
Qualifying investments and loans <i>Applies to charities only. See CT600 guide</i>		E180 <input type="text" value=""/>
Value of any non-qualifying investments and loans <i>Applies to charities only. See CT600 guide</i>		E185 <input type="text" value="-"/>
Number of subsidiary or associated companies the charity controls at the end of the period. Exclude companies that were dormant throughout the period		E190 <input type="text" value="-"/>

Corporation Tax Return for Period 01/09/2020 to 31/08/2021 for Little Nippers Pre-school T/A Little Nippers Pre-school

Corporation Tax Payment Schedule

Corporation Tax Payment Schedule

Corporation tax due after deduction of any income tax	0.00
Tax credits	0.00
Tax already paid	0.00
Tax outstanding	0.00

Normal payment date (non-quarterly payer)

Balancing payment 01 June 2022

Document Information

Document

Title	LittleNippersPre-school_UTR2838613857_31-08-2021_Accounts
ID	e9f062b2-cf86-4092-b6b2-d95828953793
Status	Signed
Sender	Andrew Brealey (admin@brealeyandnewbury.co.uk)
Dept/business	Brealey and Newbury
Dept/business ID	brealey-and-newbury
PDF Certified	True

Signers

Name	Authentication
Wendy Moakes <wendymoakes@yahoo.co.uk>	Email

History

Event	Email	IP address	Date/Time
LittleNippersPre-school_UTR2838613857_31-08-2021_Accounts created by Andrew Brealey	admin@brealeyandnewbury.co.uk	86.16.178.221	Wed, 20 Jul 2022 12:45:07 +0000
LittleNippersPre-school_UTR2838613857_31-08-2021_Accounts emailed to Wendy Moakes (attachments: 9631 Little Nippers Pre School 31-08-21.pdf)	admin@brealeyandnewbury.co.uk		Wed, 20 Jul 2022 12:45:08 +0000
wendymoakes@yahoo.co.uk opened email for document	wendymoakes@yahoo.co.uk		Wed, 20 Jul 2022 12:56:49 +0000
LittleNippersPre-school_UTR2838613857_31-08-2021_Accounts visited by Wendy Moakes <wendymoakes@yahoo.co.uk>	wendymoakes@yahoo.co.uk	86.13.224.147	Wed, 20 Jul 2022 12:56:58 +0000
Browser geo-location provided: Lat 53.11412688614505, Long -1.1052576788376802	wendymoakes@yahoo.co.uk	86.13.224.147	Wed, 20 Jul 2022 12:57:08 +0000
Signature applied (page 5)	wendymoakes@yahoo.co.uk	86.13.224.147	Wed, 20 Jul 2022 13:02:55 +0000
Signature applied (page 8)	wendymoakes@yahoo.co.uk	86.13.224.147	Wed, 20 Jul 2022 13:03:00 +0000
Clicked button with text: By clicking this button I hereby ACCEPT the terms of this document	wendymoakes@yahoo.co.uk	86.13.224.147	Wed, 20 Jul 2022 13:03:08 +0000
LittleNippersPre-school_UTR2838613857_31-08-2021_Accounts completed by Wendy Moakes <wendymoakes@yahoo.co.uk>	wendymoakes@yahoo.co.uk	86.13.224.147	Wed, 20 Jul 2022 13:03:08 +0000
Ticked checkbox for statement: I confirm that I am authorised to accept the terms of this document.	wendymoakes@yahoo.co.uk	86.13.224.147	Wed, 20 Jul 2022 13:03:08 +0000
Ticked checkbox for statement: I understand that accepting the terms of this document creates a legally binding obligation.	wendymoakes@yahoo.co.uk	86.13.224.147	Wed, 20 Jul 2022 13:03:08 +0000
Signer offered option to accept or reject document	wendymoakes@yahoo.co.uk	86.13.224.147	Wed, 20 Jul 2022 13:03:08 +0000