

LONG CLAWSON PRE-SCHOOL

England & Wales · Charity number 1026863

Details

Other names	LONG CLAWSON PLAYGROUP, LONG CLAWSON PRE-SCHOOL
Status	Registered
Legal form	Other
Registered	1993-10-21
Register	View on the Charity Commission register

Contact

Address	7 Claxton Rise Long Clawson Melton Mowbray Leicestershire LE14 4PH
Phone	01664774037
Email	longclawsonpreschool01@outlook.com
Website	www.longclawsonpre-school.co.uk

Activities

Objects: TO ENHANCE THE DEVELOPMENT AND EDUCATION OF CHILDREN UNDER STATUTORY SCHOOL AGE BY ENCOURAGING PARENTS TO UNDERSTAND AND PROVIDE FOR THE NEEDS OF THEIR CHILDREN THROUGH COMMUNITY GROUPS

Activities: PROVIDER OF PRE-SCHOOL LEARNING AND PLAY FOR CHILDREN BETWEEN THE AGES OF 2 AND 5. WE ARE AN ESSENTIAL PART OF OUR VILLAGES' CHILDRENS LEARNING AND STIMULATION, AS WELL AS PREPARATION FOR THE CHILDREN STARTING THE LOCAL PRIMARY SCHOOLS

Classification

- **How:** Provides Services
- **What:** Education/training
- **Who:** Children/young People

Geography

- Leicestershire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£53,738	£54,194	-	-
2024-08-31	£63,449	£61,369	-	-
2023-08-31	£59,996	£62,977	-	-
2022-08-31	£63,477	£60,454	-	-
2021-08-31	£50,260	£52,586	-	-

Trustees

Name	Role	Appointed
Alec Donald Simpson	Chair	2024-10-10
Colin Field		2019-01-24
Joanna Leslie Bingham		2024-10-10

LONG CLAWSON PRE-SCHOOL

England & Wales - Charity number 1026863

Accounts

Long Clawson Pre School

Trustee's statements for the year ended 31 August 2025

Combined Trustees Statement

The Trustees present their annual accounts for the year ended 31st August 2025

Trustees are satisfied with the performance of the Charity during the year and its financial position at the 31st August 2025 and consider the Charity is in a strong position to continue its activities during the coming year, and that's its assets are adequate to fulfil its obligations.

The trustees continue to ensure the pre -school provides additional play and educational equipment to support the needs of the children. Overall, the pre-school has been updated to support all areas of development whilst remaining a friendly, warm and welcoming environment which children, parents and staff remain comfortable in

The year saw a slight decrease in children numbers and this is reflected in the financial results.

The results however were better than the Trustees had forecasted due to the effective management of staff hours by the Pre School manager which considerably reduced our staff wages cost.

For the new year the school has moved its location to a hall run by the local village school. This will allow the pre school to offer five days care and also wrap around care which the Trustees believe will increase our child numbers in the coming years.

The current number of children registered for the new year are similar to the previous year but the staff and Trustees are committed to financially supporting the school through fund raising activities and also endeavouring to recruit new children to the school. The school remains in a healthy financial position.

Statement of Activity Comparison

Long Clawson Pre School

September 1, 2024-August 31, 2025

DISTRIBUTION ACCOUNT	TOTAL	
	SEP 1 2024 - AUG 31 2025	SEP 1 2023 - AUG 31 2024 (PY)
Income		
4100 Private fees	4,526.50	6,360.33
4150 LCC Funding	44,996.60	54,226.95
4151 EYPP Funding	1,583.81	1,445.79
4200 Fund Raising Events	1,178.00	379.00
4300 Donations	921.50	537.60
4950 Bank Interest - received	531.93	499.48
Total for Income	£53,738.34	£63,449.15
Cost of Sales		
Gross Profit	£53,738.34	£63,449.15
Expenses		
5200 Venue Hire	6,613.00	6,151.50
5300 Staff Wages	41,846.86	48,916.13
5310 E'ers NI	0.00	0.00
5320 E'ers Pension	428.96	576.24
5339 EYPP Funded Costs	1,709.11	1,224.53
5342 Personal Costs	50.45	21.20
5400 Insurances	579.90	863.93
5410 Food & Milk	581.60	341.31
5510 Toys & Craft	325.89	1,002.84
5520 Garden & Outdoor	25.00	19.63
7200 Training	297.41	-92.00
7220 Staff Clothing	84.28	
7230 DBS Checks/Ofsted	124.00	137.50
7400 Travel and Accommodation	0.00	
7500 Telephone	72.00	96.39
7530 Printing and Stationery	397.46	564.15
7540 Computer Running Costs	591.10	542.18
7610 Accountancy	360.00	774.00
8000 Depreciation	107.25	229.47
Payroll Expenses	£0.00	
Pension	0.00	
Taxes	0.00	
Wages		
Acting Up 25-26	0.00	
admin	0.00	
Holiday-Pay	0.00	
Total for Wages	£0.00	
Total for Payroll Expenses	£0.00	
Reimbursements	£0.00	
Acting up	0.00	
Total for Reimbursements	£0.00	

Statement of Activity Comparison

Long Clawson Pre School

September 1, 2024-August 31, 2025

DISTRIBUTION ACCOUNT	TOTAL	
	SEP 1 2024 - AUG 31 2025	SEP 1 2023 - AUG 31 2024 (PY)
Uncategorised Expense		0.00
Total for Expenses	£54,194.27	£61,369.00
Net Operating Income	-£455.93	£2,080.15
Other Income		
Other Expenses		
Net Other Income		
Net Income	-£455.93	£2,080.15



Section A

Independent Examiner's Report

Report to the trustees

LONG CLAWSON PRE-SCHOOL

On accounts for the year ended

31/08/2025

Charity no (if any)

1026863

Set out on pages

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended DD / MM / YYYY.

Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts 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

[The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of [insert name of applicable listed body]]. Delete [] if not applicable.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below *) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
the accounts did not accord with the accounting records; or
the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

* Please delete the words in the brackets if they do not apply.

Signed:

[Signature]

Date:

10/11/2025

Name:

LUKE GODDARD

Relevant professional qualification(s) or body

CHARTERED ACCOUNTANT ACA (ICAEW)

(if any):

Address:

Section B

Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

LONG CLAWSON PRE-SCHOOL

England & Wales - Charity number 1026863

Accounts

Long Clawson Pre School

Trustee's statements for the year ended 31 August 2024

Combined Trustees Statement

The Trustees present their annual accounts for the year ended 31st August 2024

Trustees are satisfied with the performance of the Charity during the year and its financial position at the 31st August 2024 and consider the Charity is in a strong position to continue its activities during the coming year, and that's its assets are adequate to fulfil its obligations.

The trustees continue to ensure the pre -school provides additional play and educational equipment to support the needs of the children. Overall, the pre-school has been updated to support all areas of development whilst remaining a friendly, warm and welcoming environment which children, parents and staff remain comfortable in

The year saw a slight increase in pupil numbers and this is reflected in the financial results and the Pre School will be able to support and provide all current pupils needs going forward. As part of our annual review process we have, from the start of the new financial year, increased both private rate fees for children and staff hourly wage rates. These changes were costed, evaluated and submitted to the Board of Trustees for approval before being implemented

The number of children registered for the new year are down on the previous year but the staff and Trustees are committed to financially supporting the school through fund raising activities and also endeavouring to recruit new children to the school.

Long Clawson Pre School

Financial Activities

September 2023 - August 2024

	TOTAL
Income	
4100 Private fees	6,360.33
4150 LCC Funding	54,226.95
4151 EYPP Funding	1,445.79
4200 Fund Raising Events	379.00
4300 Donations	537.60
4950 Bank Interest - received	499.48
Total Income	£63,449.15
TOTAL	£63,449.15
Expenditures	
5200 Venue Hire	6,151.50
5300 Staff Wages	48,916.13
5310 E'ers NI	0.00
5320 E'ers Pension	576.24
5339 EYPP Funded Costs	1,224.53
5342 Personal Costs	21.20
5400 Insurances	863.93
5410 Food & Milk	341.31
5510 Toys & Craft	1,002.84
5520 Garden & Outdoor	19.63
7200 Training	-92.00
7230 DBS Checks/Ofsted	137.50
7500 Telephone	96.39
7530 Printing and Stationery	564.15
7540 Computer Running Costs	542.18
7610 Accountancy	774.00
8000 Depreciation	229.47
Uncategorised Expense	0.00
Total Expenditures	£61,369.00
NET OPERATING INCOME	£2,080.15
NET INCOME/(EXPENDITURE)	£2,080.15

Long Clawson Pre School

Balance Sheet

As of August 31, 2024

	TOTAL	
	AS OF AUG 31, 2024	AS OF AUG 31, 2023 (PY)
Fixed Asset		
Tangible assets		
0020 Equipment Cost brought forward	917.97	
0025 Equipment Depreciation	-810.72	
Total Tangible assets	£107.25	£0.00
Total Fixed Asset	£107.25	£0.00
Cash at bank and in hand		
1200 Barclays Current Account	733.90	0.00
1210 Barclays Deposit account	36,710.95	
Total Cash at bank and in hand	£37,444.85	£0.00
Debtors		
1100 Debtors	0.00	
Total Debtors	£0.00	£0.00
NET CURRENT ASSETS	£37,444.85	£0.00
Creditors: amounts falling due within one year		
Trade Creditors		
2100 Creditors	5,779.27	
Total Trade Creditors	£5,779.27	£0.00
Current Liabilities		
2230 PAYE	632.21	0.00
2240 Pension Fund	0.00	0.00
HMRC (35)	0.00	0.00
VAT Control	0.00	
Total Current Liabilities	£632.21	£0.00
Total Creditors: amounts falling due within one year	£6,411.48	£0.00
NET CURRENT ASSETS (LIABILITIES)	£31,033.37	£0.00
TOTAL ASSETS LESS CURRENT LIABILITIES	£31,140.62	£0.00
TOTAL NET ASSETS (LIABILITIES)	£31,140.62	£0.00
Charity funds		
3210 Retained Earnings	29,060.47	0.00
Surplus/(Deficit)	2,080.15	0.00
Total Charity funds	£31,140.62	£0.00



Section A

Independent Examiner's Report

**Report to the trustees/
members of**

Charity Name

LONG CLAWSON PRE-SCHOOL

**On accounts for the year
ended**

31/08/24

**Charity no
(if any)**

1026863

Set out on pages

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended DD / MM / YYYY.

**Responsibilities and
basis of report**

As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed 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 confirm that no material matters have come to my attention (other than that disclosed below *) in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

* Please delete the words in the brackets if they do not apply.

Signed:

Date:

17/10/2024

Name:

LUKE GODDARD

**Relevant professional
qualification(s) or body
(if any):**

CHARTERED ACCOUNTANT ACA (ICAEW)

Address:

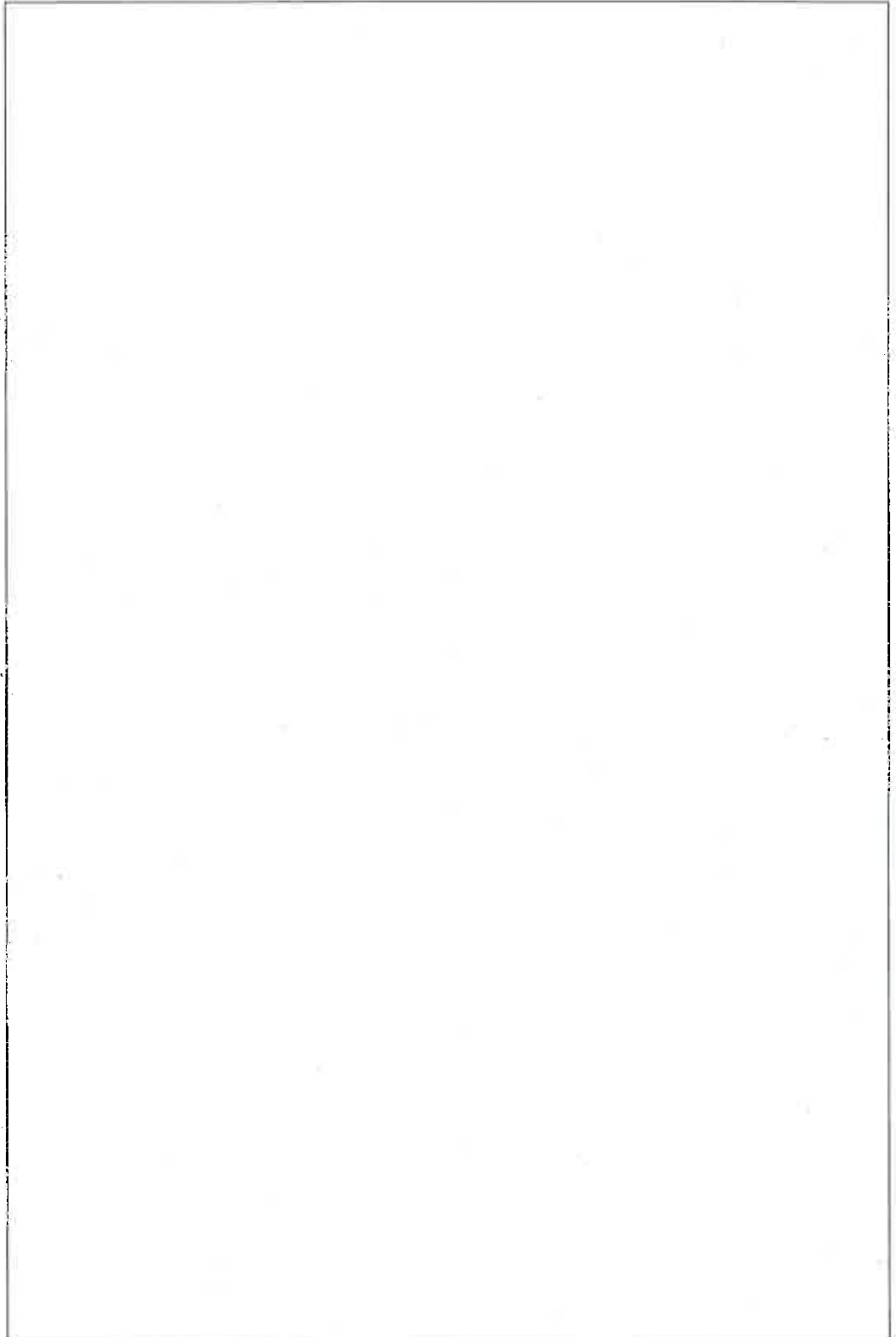
18 EAST END

LONG CLAWSON, MELTON MOWBRAY

LEICS, LE14 4NG

Only complete if the examiner needs to highlight matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.



LONG CLAWSON PRE-SCHOOL

England & Wales - Charity number 1026863

Accounts

Long Clawson Pre School

Trustee's statements for the year ended 31 August 2023

Combined Trustees Statement

The Trustees present their annual accounts for the year ended 31st August 2023. Trustees are satisfied with the performance of the Charity during the year and its financial position

at the 31st August 2023 and consider the Charity is in a strong position to continue its activities during the coming year, and that its assets are adequate to fulfil its obligations.

The trustees continue to ensure the pre-school provides additional play and educational equipment to support the needs of the children. Overall, the pre-school has been updated to support all areas of development whilst remaining a friendly, warm and welcoming environment which children, parents and staff remain comfortable in.

The coming year has seen a slight decrease in pupil numbers but the year looks encouraging. Due to the reduction in pupil numbers and also due to changes in their personal circumstances we have lost one of our staff members. However the pre school will continue to be able to support and provide all the pupils needs. As part of our annual review process we have from the start of the current financial year increased both private rate fees for children and staff hourly wage rates. The financial effect of these changes was costed, evaluated and submitted to the Board of Trustees for approval before being implemented. The school remains in a healthy financial position and the trustees remain confident in its sustainability.

Long Clawson Pre-School

Financial Activities

September 2022 - August 2023

	TOTAL
Income	
4100 Private Fees	12,719.09
4150 LCC Funding	43,523.89
4151 EYPP Funding	2,228.01
4200 Fund Raising Events	611.00
4300 Donations	745.07
4950 Bank interest - received	168.84
8232 Uncategorised Income	0.00
Total Income	£59,995.90
TOTAL	£59,995.90
Expenditures	
5200 Venue Hire	6,037.50
5300 Staff Wages	49,105.91
5320 Employers Pensions	469.49
5339 EYPP Funded Costs	1,879.00
5342 Personal Costs	45.36
5400 Insurance	824.52
5410 Food & Milk	408.30
5510 Toys & Craft	796.53
5520 Garden & Outdoor	39.27
5600 Fund Raising Costs	136.80
7200 Training	206.80
7220 Staff Clothing	211.00
7230 DBS Checks/Ofsted	50.00
7250 Staff Gifts	50.00
7500 Telephone	405.58
7520 Postage	2.05
7530 Printing, postage and stationery	387.66
7540 Computer running costs	64.99
7590 Subscriptions	41.69
7610 Accountancy	1,585.00
7620 Audit Fees	0.00
7950 Bank Interest Paid	0.00
8000 Depreciation	229.50
8200 Sundry expenses	0.00
8201 Uncategorised Expense	0.00
Total Expenditures	£62,976.95
NET OPERATING INCOME	£ -2,981.05
NET INCOME/(EXPENDITURE)	£ -2,981.05

Long Clawson Pre-School

Balance Sheet

As of August 31, 2023

	TOTAL
Fixed Asset	
Tangible assets	
0020 Equipment cost brought forward	917.97
0021 Equipment additions	0.00
0025 Equipment accumulated depreciation brought forward	-581.25
Total Tangible assets	£336.72
Total Fixed Asset	£336.72
Cash at bank and in hand	
1200 Bank Current Account	13,897.55
1210 Bank Deposit Account	28,711.47
Total Cash at bank and in hand	£42,609.02
Debtors	
1100 Debtors	0.00
Total Debtors	£0.00
NET CURRENT ASSETS	£42,609.02
Creditors: amounts falling due within one year	
Trade Creditors	
2100 Creditors	13,597.23
Total Trade Creditors	£13,597.23
Current Liabilities	
2110 Accruals	0.00
2200 VAT Control	0.00
2220 Net Pay Control Account	0.00
2230 P.A.Y.E.	288.04
2240 Pension Fund	0.00
Total Current Liabilities	£288.04
Total Creditors: amounts falling due within one year	£13,885.27
NET CURRENT ASSETS (LIABILITIES)	£28,723.75
TOTAL ASSETS LESS CURRENT LIABILITIES	£29,060.47
TOTAL NET ASSETS (LIABILITIES)	£29,060.47
Charity funds	
3210 Retained Earnings	32,041.52
Surplus/(Deficit)	-2,981.05
Total Charity funds	£29,060.47



Section A

Independent Examiner's Report

Report to the trustees

Charity Name: LONG CLAWSON PRE SCHOOL

On accounts for the year ended

31/08/23 Charity no (if any) 1026863

Set out on pages

(Delete or to include the page numbers if appropriate)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/08/2023.

Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts 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

[The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of [insert name of applicable listed body]]. Delete [] if not applicable.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below *) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
the accounts did not accord with the accounting records; or
the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

* Please delete the words in the brackets if they do not apply.

Signed: [Signature]

Date: 02/02/2024

Name: LUKE GIDDARD

Relevant professional qualification(s) or body

CHARTERED ACCOUNTANT ACA (ICAEW)

(if any):

--

Address:

18 EAST END

LONG CLAWSON

NELSON MOWBRAY, LEICS, LE14 4NG

Section B

Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

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LONG CLAWSON PRE-SCHOOL

England & Wales - Charity number 1026863

Accounts

Registered Charity Number
1026863

Long Clawson Pre-School
Report and Accounts
For The Year Ended 31st August 2022

**Long Clawson Pre-School
Report and accounts
Contents**

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Long Clawson Pre-School

The report of the Trustees for the year ended 31 August 2022

Introduction

The trustees present their annual report and accounts for the year ended 31st August 2022.

The Board of Trustees are satisfied with the performance of the Charity during the year and the position at 31st August 2022, and consider that the Charity is in a strong position to continue its activities during the coming year, and that the Charity's assets are adequate to fulfil its obligations.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Charity's governing document, 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 2015).

Objectives and Activities of the Charity

The object of the Charity is to enhance the development and education of children under the statutory school age, by encouraging parents to understand and provide for the needs of their children through community groups.

Achievement and performance

A detailed narrative of the charity's achievements and performance is included in the Combined Trustee's Statement on page 4 of these Financial Statements.

Financial review

A detailed narrative of the Charity's achievements and performance is included in the Combined Trustee's Statement on page 4 of these Financial Statements.

Structure, Governance and Management

Governing Document

The Charity is controlled by its governing document, a Deed of Trust, and constitutes an unincorporated Charity.

Appointment of trustees

The methods adopted for the recruitment and appointment of new Trustees;

The Trustees have a duty to ensure proper methods are employed along with laid down procedures in the recruitment and appointment of Trustees, in line with statutory requirements and recommended practice.

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, providing reasonable assurance against fraud and error.

Reference and administrative details

The Charity is registered in England.

Charity name: Long Clawson Pre-School

Charity Registration Number: 1026863

The Principal Office address is :

Long Clawson Village Hall

Back Lane

Long Clawson

Melton Mowbray

Leicestershire

LE14 4NA

Long Clawson Pre-School
The report of the Trustees for the year ended 31 August 2022

Reference and administrative details

The members of the Board of Trustees of the Charity during the year ended 31st August 2022 were :-

Mrs FJ King
Mr R Bailey - resigned 07.12.2021
Mr C Field
Mrs S Bailey - resigned 07.12.2021
Mrs M Oldershaw - resigned 27.09.2022
Mrs Victoria Russell
Mrs Jenifer Tapp - appointed 07.12.2021
Mrs J Dawda

The members of the Board of Trustees of the Charity at the date the report and accounts were prepared were: -

Mrs FJ King
Mr C Field
Mrs M Oldershaw - resigned 27.09.2022
Mrs Victoria Russell
Mrs Jenifer Tapp - appointed 07.12.2021
Mrs J Dawda

Independent Examiner

Josef E Zbaraski FCCA
31 Craven Street
Melton Mowbray
Leicestershire
LE13 0QT

Long Clawson Pre-School

The report of the Trustees for the year ended 31 August 2022

Statement of Trustees' Responsibilities

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).

Company law requires the Charity Trustees to prepare financial statements for each 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 Charity for that year. In preparing the 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
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis, unless it is inappropriate to presume that the charity will continue in business.

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 Companies Act 2006. They 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.

The Trustees are also responsible for the contents of the Trustees' report, and the responsibility of the independent examiner in relation to the Trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no inconsistencies with the figures disclosed in the financial statements.

The statement was approved by the Board of Trustees on 30th November 2022.

Mrs J Tapp - Chairperson

Long Clawson Pre-School
Trustees' statements for the year ended 31 August 2022
Combined Trustees' Statement

The Trustees present their annual report and accounts for the year ended 31st August 2022. The Trustees are satisfied with the performance of the Charity during the year and its financial position at 31st August 2022, and consider the Charity is in a strong position to continue its activities during the coming year, and that its assets are adequate to fulfil its obligations.

The Trustees continue to ensure the pre-school provides additional play and educational equipment to support the needs of the children. Overall, the pre-school has been updated to support all areas of development whilst remaining a friendly, warm and welcoming environment for parents and staff and in which the children thrive.

The pupil numbers currently stand at 28 children, with 3 more to start throughout the new academic year. Even though there was slight decrease in numbers at the beginning of the new academic year, it still looks encouraging. Unfortunately, due to travel difficulties the pre-school lost a valuable member of staff, but with some adjustment to staff rotas and additional hours agreed with the part time staff member, the pre-school will continue to be able to support and provide all the pupils' needs. At the start of the current financial year both private rate fees for children and staff hourly wage rates were increased. The financial effect of these changes was costed, evaluated and submitted to the Board of Trustees for approval before being implemented. These rates will now be reviewed annually.

The school remains in a healthy financial position and the Trustees remain confident in its sustainability.

The statement was approved by the Board of Trustees on 30th November 2022.

Mrs J Tapp - Chairperson

**Independent Examiner's Report to the Trustees of
Long Clawson Pre-School**

**Report of the Independent Examiner to the Trustees
on the accounts of the Charity for the year ended 31st August 2022.**

I report on the financial statements of the Charity for the year ended 31st August 2022 set out on pages 1 to 16. These have been prepared in accordance with the Charities Act 2011 and with the Statement of Recommended Practice applicable to charities; Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

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, and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit, and is eligible for independent examination, it is my responsibility to:-

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

Basis of opinion and scope of work undertaken

I conducted my examination in accordance with the General Directions given by the Charity Commissioners for England & Wales. An independent examination includes a review of the accounting records kept by the Charity, and of the accounting systems employed by the Charity, and a comparison of the financial statement presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as Trustees concerning such matters. The purpose of the examination is to establish, as far as possible, that there have been no breaches of the Charities legislation, and that the financial statements comply with the Statement of Recommended Practice.

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved, and before finalising the report I obtain written assurances from the Trustees of all material matters.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries, and consequently no audit opinion is given of the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the Charity, and my report is limited to the matters set out in the statement on the next page.

**Independent Examiner's Report to the Trustees of
Long Clawson Pre-School**

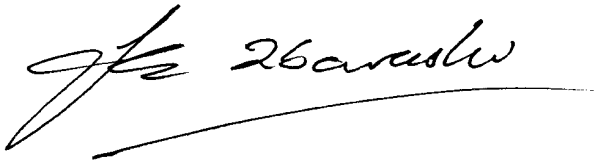
**Report of the Independent Examiner to the Trustees
on the accounts of the Charity for the year ended 31st August 2022.**

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:
- (i) to keep accounting records in accordance with section 130 of the 2011 Act and
 - (ii) to prepare financial statements which accord with the accounting records and comply with the accounting requirements of the 2011 Act and;
 - (iii) that the financial statements be prepared in accordance with the methods and principles set out in the Statement of Recommended Practice - Accounting and Reporting by Charities updated for FRS 102;
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 to which, in my opinion, attention should be drawn in my report in order to enable a proper understanding of the accounts to be reached.

A handwritten signature in black ink, appearing to read 'J E Zbaraski', with a long horizontal flourish underneath.

Josef E Zbaraski FCCA
31 Craven Street
Melton Mowbray
Leicestershire
LE13 0QT

30th November 2022

**Long Clawson Pre-School
Statement of Financial Activities
for the year ended 31 August 2022**

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Last Year Total Funds 2021 £
Income				
Voluntary Income	51,863	-	51,863	47,129
Activities for generating funds	283	-	283	-
Incoming resources from charitable activities	11,331	-	11,331	3,131
Total incoming resources	63,477	-	63,477	50,260
Expenditure				
Costs of generating funds				
Costs of generating voluntary income	-	-	-	-
Costs of charitable activities	60,104	-	60,104	52,186
Governance costs	350	-	350	400
Total expenditure	60,454	-	60,454	52,586
Net income/(expenditure) and net movement in funds for the year	3,023	-	3,023	(2,326)
Reconciliation of funds				
Total funds brought forward	29,018	-	29,018	31,344
Total Funds carried forward	32,041	-	32,041	29,018

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

The notes on pages 10 to 13 form an integral part of these accounts.

**Long Clawson Pre-School
Balance Sheet
as at 31 August 2022**

	Notes	2022 £	2021 £
The assets and liabilities of the charity :			
Fixed assets			
Tangible assets	9	566	367
Current assets			
Debtors	10	-	6,496
Cash at bank and in hand		<u>41,768</u>	<u>31,665</u>
Total current assets		41,768	38,161
Creditors:- amounts due within one year	11	<u>(10,293)</u>	<u>(9,510)</u>
Net current assets		31,475	28,651
Total assets less current liabilities		32,041	29,018
Net assets		<u><u>32,041</u></u>	<u><u>29,018</u></u>
The funds of the charity :			
Unrestricted funds	12	<u>32,041</u>	29,018
Total charity funds		<u><u>32,041</u></u>	<u><u>29,018</u></u>

The financial statements were approved by the board of trustees on 30th November 2022 and were signed on its behalf by:

Mrs J Tapp - Chairperson

The notes on pages 10 to 13 form an integral part of these accounts.

**Long Clawson Pre-School
Statement of Cash Flows
for the year ended 31 August 2022**

	2022	2021
	£	£
Operating activities		
(Loss)/profit for the financial year	3,023	(2,326)
Adjustments for:		
Loss on sale of fixed assets	-	-
Depreciation	230	429
Increase in debtors	6,496	(3,120)
Increase in creditors	783	3,536
	<u>10,532</u>	<u>(1,481)</u>
Investing activities		
Payments to acquire tangible fixed assets	(429)	(489)
	<u>-</u>	<u>(489)</u>
Cash used in investing activities		
	<u>-</u>	<u>(489)</u>
Net cash generated		
Cash generated by operating activities	10,532	(1,481)
Cash used in investing activities	(429)	(489)
	<u>10,103</u>	<u>(1,970)</u>
Net cash generated		
	<u>10,103</u>	<u>(1,970)</u>
Cash and cash equivalents at 1 September 2021	31,665	33,635
Cash and cash equivalents at 31 August 2022	<u>41,768</u>	<u>31,665</u>
Cash and cash equivalents comprise:		
Cash at bank	<u>41,768</u>	<u>31,665</u>

The notes on pages 10 to 13 form an integral part of these accounts.

**Long Clawson Pre-School
Notes to the Accounts
for the year ended 31 August 2022**

1 Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) Basis of preparation of the accounts

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

b) Reconciliation with previous Generally Accepted Accounting Practice

In preparing the accounts, the Trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the restatement of comparative items was required, however, no restatements were required.

c) Preparation of the accounts on a going concern basis

The financial statements are prepared on a going concern basis. The Charity is entirely dependent on continuing grant aid and as a consequence the going concern basis is also dependent on the continuing grant aid.

d) Income

Income is accounted for on a receivable basis when the Charity is legally entitled to the income, and when the income can be quantified with reasonable accuracy.

e) Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably, on an accruals basis.

Where cost cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Liabilities are recognised on the accruals basis in accordance with normal accounting principles, modified where necessary in accordance with the guidance given in the SORP.

f) Fund accounting

The Charity maintains a general unrestricted fund, which represents funds which are expendable at the discretion of the Trustees in furtherance of the objects of the Charity. Such funds may be held in order to finance both working capital and capital investment. There is no formal policy of transfer between funds or on the allocation of funds to designated funds, other than that described above. Any other proposed transfer between funds would be considered on the particular circumstances.

Restricted funds can only be used for particular purposes within the objects of the charity. It is the policy of the Board of Trustees to carefully monitor the application of those funds in accordance with the restrictions placed upon them.

Long Clawson Pre-School
Notes to the Accounts
for the year ended 31 August 2022

1 Accounting policies (continued)

g) Operating leases

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

h) Tangible fixed assets

Depreciation has been provided at the following rates in order to write off the assets (less their estimated residual value) over their estimated useful economic lives.

Equipment - 25% straight line

i) 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.

j) Creditors and provisions

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.

i) Taxation

As a registered Charity, the organisation is exempt from income and corporation tax to the extent that its income and gains are applicable to charitable purposes only. Value Added Tax is not recoverable by the Charity , and is therefore included in the relevant costs in the Statement of Financial Activities.

2 Winding up or dissolution of the Charity

If upon winding up or dissolution of the Charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the Charity.

3 Income from charitable activities

	2022	2021
	£	£
Revenue from ordinary activities	63,477	50,260

4 Net income for the year

This is stated after charging:-

	2022	2021
	£	£
Rentals under operating leases	5,889	5,538
Depreciation	230	429
Accountancy fees	360	360
Independent Examiner's Fees	350	300

5 Trustees' Remuneration and benefits

Neither the trustees nor any persons connected with them have received any remuneration, either in the current year or the prior year.

Long Clawson Pre-School
Notes to the Accounts
for the year ended 31 August 2022

6 Trustees' expenses

No expenses were paid to trustees or persons connected with them, either in the current year or the prior year.

7 Staff Costs and Emoluments

	2022	2021
	£	£
Gross Salaries	48,550	40,290

There were no employees with emoluments in excess of £60,000 (2021: nil)

8 Numbers of full time employees or full time equivalents

	2022	2021
	No.	No.
Engaged on charitable activities	-	-

9 Tangible functional fixed assets

	Equipment £
Asset cost, valuation or revalued amount	
At 1st September 2021	3,190
Additions	429
At 31 August 2022	<u>3,619</u>
Accumulated depreciation and impairment provisions	
At 1st September 2021	2,823
Charge for the year	230
At 31 August 2022	<u>3,053</u>
Net book value	
At 31 August 2022	<u>566</u>
At 31 August 2020	<u>367</u>

10 Debtors

	2022	2021
	£	£
Other Debtors	-	6,496
	<u>-</u>	<u>6,496</u>

11 Creditors: amounts falling due within one year

	2022	2021
	£	£
Accrued expenses	10,215	8,730
Taxes and social security	78	780
	<u>10,293</u>	<u>9,510</u>

Long Clawson Pre-School
Notes to the Accounts
for the year ended 31 August 2022

12 Movement in Funds

	At 1.9.2021	Net movement in funds	At 31.8.2022
Unrestricted Funds			
General Fund	29,018	3,023	32,041
Total Funds	<u>29,018</u>	<u>3,023</u>	<u>32,041</u>

Net movement in funds, included above are as follows:

	Incoming resources	Resources expended	Movement in funds
Unrestricted Funds			
General Funds	63,477	60,454	3,023
Total Funds	<u>63,477</u>	<u>60,454</u>	<u>3,023</u>

Long Clawson Pre-School

Appendix 1

Analysis of Total Incoming & Outgoing Resources by Activity for the year ended 31 August 2022

	2022	2021
	Total	Total
	£	£
<i>Incoming resources from generated funds</i>		
Voluntary Income	51,863	47,129
Activities for generating funds	283	-
<i>Incoming resources from charitable activities</i>	11,331	3,131
Total Incoming Resources	<u>63,477</u>	<u>50,260</u>
<i>Costs of generating funds</i>		
Costs of generating voluntary income	-	-
<i>Costs of charitable activities</i>	60,104	52,186
<i>Governance costs</i>	350	300
Total resources expended	<u>60,454</u>	<u>52,486</u>
Net Incoming Resources by activity	<u>3,023</u>	<u>-2,226</u>

Long Clawson Pre-School
Schedule to the Statement of Financial Activities
for the year ended 31 August 2022

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Prior Period Total Funds 2021 £
Voluntary Income				
Government and public bodies				
Incoming resources of a revenue nature				
Donations	41	-	41	633
Training Grant	-	-	-	-
LCC Funding	51,822	-	51,822	46,496
EYPS	-	-	-	-
Total	51,863	-	51,863	47,129
Total Grants, Legacies & Donations Received	51,863	-	51,863	47,129
Total Voluntary Income	51,863	-	51,863	47,129
Activities for generating funds				
Fundraising activities	283	-	283	-
Total of activities for generating funds	283	-	283	-
Incoming resources from charitable activities				
Primary purpose trading	11,331	-	11,331	3,131
Total Incoming resources from charitable activities	11,331	-	11,331	3,131
Total Incoming Resources	63,477	-	63,477	50,260
Costs of generating funds				
Costs of generating voluntary income				
Cost of fundraising activities	-	-	-	-
Total costs of generating voluntary income	-	-	-	-

Long Clawson Pre-School
Schedule to the Statement of Financial Activities
for the year ended 31 August 2022

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Prior Period Total Funds 2021 £
Charitable expenditure				
Support costs of charitable activities				
Direct support costs				
Gross wages and salaries - Charitable Activities	48,550	-	48,550	40,290
Travel and Subsistence - Charitable Activities	54	-	54	74
	48,604	-	48,604	40,364
Management and administration costs in support of charitable activities				
Staff costs in support of charitable activities				
Training and welfare	702	-	702	483
	702	-	702	483
Premises Costs				
Rent payable	5,889	-	5,889	5,538
Insurance	863	-	863	830
Premises repairs and renewals	22	-	22	68
	6,774	-	6,774	6,436
General administrative expenses:				
Telephone	378	-	378	101
Postage and stationery	523	-	523	974
Equipment expenses	1,784	-	1,784	1,186
Health and safety costs	166	-	166	80
Food and milk costs	530	-	530	503
Staff advertising	-	-	-	-
Depreciation	230	-	230	429
Loss on disposal of fixed assets	-	-	-	-
Sundry expenses	53	-	53	-
	3,664	-	3,664	3,273
Professional fees in support of charitable activities				
Accountancy fees other than examiners	360	-	360	360
Secretarial costs	-	-	-	1,270
Advertising and PR	-	-	-	-
Depreciation of fixed assets used for governance	-	-	-	-
	360	-	360	1,630
Total Support costs	60,104	-	60,104	52,186
Total Expended on Charitable Activities	60,104	-	60,104	52,186
Governance costs that are not direct management functions inherent in generating funds, service delivery and programme or project work				
Specific governance costs				
Independent Examiner's Fees	350	-	350	300
Total governance costs	350	-	350	300

LONG CLAWSON PRE-SCHOOL

England & Wales - Charity number 1026863

Accounts

Registered Charity Number
1026863

Long Clawson Pre-School
Report and Accounts
For The Year Ended 31st August 2021

**Long Clawson Pre-School
Report and accounts
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Statement of Cash Flows	9
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Detailed Statement of Financial Activities	14 - 16

Long Clawson Pre-School

The report of the trustees for the year ended 31 August 2021

Introduction

The trustees present their annual report and accounts for the year ended 31st August 2021.

The board of trustees are satisfied with the performance of the Charity during the year and the position at 31st August 2021, and consider that the Charity is in a strong position to continue its activities during the coming year, and that the Charity's assets are adequate to fulfil its obligations.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Charity's governing document, 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 2015).

Objectives and Activities of the Charity

The object of the Charity is to enhance the development and education of children under the statutory school age, by encouraging parents to understand and provide for the needs of their children through community groups.

Achievement and performance

A detailed narrative of the charity's achievements and performance is included in the Combined Trustee's Statement on page 4 of these Financial Statements.

Financial review

A detailed narrative of the Charity's achievements and performance is included in the Combined Trustee's Statement on page 4 of these Financial Statements.

Structure, Governance and Management

Governing Document

The Charity is controlled by its governing document, a Deed of Trust, and constitutes an unincorporated Charity.

Appointment of trustees

The methods adopted for the recruitment and appointment of new Trustees;

The Trustees have a duty to ensure proper methods are employed along with laid down procedures in the recruitment and appointment of Trustees, in line with statutory requirements and recommended practice.

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, providing reasonable assurance against fraud and error.

Reference and administrative details

The Charity is registered in England.

Charity name: Long Clawson Pre-School

Charity Registration Number: 1026863

The Principal Office address is :

Long Clawson Village Hall

Back Lane

Long Clawson

Melton Mowbray

Leicestershire

LE14 4NA

Long Clawson Pre-School
The report of the trustees for the year ended 31 August 2021

Reference and administrative details

The members of the Board of Trustees of the Charity during the year ended 31st August 2021 were :-

Mrs FJ King
Mr R Bailey - resigned 07.12.2021
Mr C Field
Mrs S Bailey - resigned 07.12.2021
Mrs M Oldershaw
Mrs Victoria Russell - appointed 08.10.2020
Mrs C Buckley - resigned 08.10.2020

The members of the Board of Trustees of the Charity at the date the report and accounts were prepared were: -

Mrs FJ King
Mr C Field
Mrs M Oldershaw
Mrs Victoria Russell
Mrs Jenifer Tapp - appointed 07.12.2021

Independent Examiner

Josef E Zbaraski FCCA
31 Craven Street
Melton Mowbray
Leicestershire
LE13 0QT

Long Clawson Pre-School

The report of the trustees for the year ended 31 August 2021

Statement of Trustees' Responsibilities

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).

Company law requires the Charity Trustees to prepare financial statements for each 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 Charity for that year. In preparing the 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
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless, it is inappropriate to presume that the charity will continue in business.

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 Companies Act 2006. They 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.

The Trustees are also responsible for the contents of the Trustees' report, and the responsibility of the independent examiner in relation to the Trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no inconsistencies with the figures disclosed in the financial statements.

The statement was approved by the Board of Trustees on 21st January 2022.

Mrs J Tapp - Chairperson

Long Clawson Pre-School
Trustees' statements for the year ended 31 August 2021
Combined Trustees' Statement

The Trustees present their annual report and accounts for the year ended 31 August 2021. The Trustees are satisfied with the performance of the Charity during the year and the financial position at 31st August 2021, and consider the Charity is in a strong position to continue its activities during the coming year, and that its assets are adequate to fulfil its obligations.

The year was a successful one for the school, considering the impact of Covid 19 and its impact on the school. The school re-opened on Wednesday 2nd September after the summer holiday. When the school re-opened, the staff continued to ensure high standards of cleanliness along with regular cleaning, sterilising and the use of PPE, to ensure the health and well-being of all and to ensure Government guidelines were applied. Feedback from parents for the work done by the staff was very positive and complimentary.

Staffing during the year was maintained at five; the School Manager was on maternity leave from the start of school year, returning to work on 7th January. During her absence the remaining four members of staff took on extra responsibilities. Throughout the year the staff have continued to support and provide all the pupils' needs. In order to further the professional development of staff, most members attended training programmes to improve their teaching skills. During the year the school had 24 children but, for part of the year, the attendance was limited to 15 at any one time, so that the school could maintain 3 bubbles with 5 pupils in each, commensurate with guidelines. Children were also only allowed to attend one setting, so that meant the school was able to accept some new children. Unfortunately, some did not return after lockdown.

The Trustees continue to ensure the Pre-School provides additional play and educational equipment to support the needs of the children. Overall, the Pre-School has been updated to support all areas of development, whilst remaining a friendly, warm and welcoming environment in which the children thrive.

The Trustees expect the coming year will be a challenging one with the uncertainty of Covid 19, and the impact it could have on the school and its financial position. However, the coming year has seen an increase in pupil numbers which, currently stand at 28, and the year looks encouraging. The school remains in a healthy financial position, so the Trustees remain confident in the sustainability of the school.

The statement was approved by the Board of Trustees on 21st January 2022.

Mrs J Tapp - Chairperson

**Independent Examiner's Report to the Trustees of
Long Clawson Pre-School**

**Report of the Independent Examiner to the Trustees
on the accounts of the Charity for the year ended 31st August 2021.**

I report on the financial statements of the Charity for the year ended 31st August 2021 set out on pages 1 to 16. These have been prepared in accordance with the Charities Act 2011 and with the Statement of Recommended Practice applicable to charities; Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

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, and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit, and is eligible for independent examination, it is my responsibility to:-

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

Basis of opinion and scope of work undertaken

I conducted my examination in accordance with the General Directions given by the Charity Commissioners for England & Wales. An independent examination includes a review of the accounting records kept by the Charity, and of the accounting systems employed by the Charity, and a comparison of the financial statement presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as Trustees concerning such matters. The purpose of the examination is to establish, as far as possible, that there have been no breaches of the Charities legislation, and that the financial statements comply with the Statement of Recommended Practice.

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved, and before finalising the report I obtain written assurances from the Trustees of all material matters.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries, and consequently no audit opinion is given of the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the Charity, and my report is limited to the matters set out in the statement on the next page.

**Independent Examiner's Report to the Trustees of
Long Clawson Pre-School**

**Report of the Independent Examiner to the Trustees
on the accounts of the Charity for the year ended 31st August 2021.**

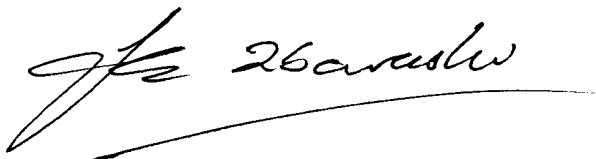
Independent Examiner's statement

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:
- (i) to keep accounting records in accordance with section 130 of the 2011 Act and
 - (ii) to prepare financial statements which accord with the accounting records and comply with the accounting requirements of the 2011 Act and;
 - (iii) that the financial statements be prepared in accordance with the methods and principles set out in the Statement of Recommended Practice - Accounting and Reporting by Charities updated for FRS 102;

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

A handwritten signature in black ink, appearing to read 'J E Zbaraski', with a long horizontal flourish underneath.

Josef E Zbaraski FCCA
31 Craven Street
Melton Mowbray
Leicestershire
LE13 0QT

21st January 2022.

**Long Clawson Pre-School
Statement of Financial Activities
for the year ended 31 August 2021**

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Last Year Total Funds 2020 £
Income				
Voluntary Income	47,129	-	47,129	51,170
Activities for generating funds	-	-	-	284
Incoming resources from charitable activities	3,131	-	3,131	5,393
Total incoming resources	<u>50,260</u>	<u>-</u>	<u>50,260</u>	<u>56,847</u>
Expenditure				
Costs of generating funds				
Costs of generating voluntary income	-	-	-	-
Costs of charitable activities	52,186	-	52,186	55,643
Governance costs	400	-	400	300
Total expenditure	<u>52,586</u>	<u>-</u>	<u>52,586</u>	<u>55,943</u>
Net income/(expenditure) and net movement in funds for the year	(2,326)	-	(2,326)	904
Reconciliation of funds				
Total funds brought forward	31,344	-	31,344	30,440
Total Funds carried forward	<u>29,018</u>	<u>-</u>	<u>29,018</u>	<u>31,344</u>

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

The notes on pages 10 to 13 form an integral part of these accounts.

**Long Clawson Pre-School
Balance Sheet
as at 31 August 2020**

	Notes	2021 £	2020 £
The assets and liabilities of the charity :			
Fixed assets			
Tangible assets	9	367	307
Current assets			
Debtors	10	6,496	3,376
Cash at bank and in hand		<u>31,665</u>	<u>33,635</u>
Total current assets		38,161	37,011
Creditors:-			
amounts due within one year	11	<u>(9,510)</u>	<u>(5,974)</u>
Net current assets		28,651	31,037
Total assets less current liabilities		29,018	31,344
Net assets		<u><u>29,018</u></u>	<u><u>31,344</u></u>
The funds of the charity :			
Unrestricted funds	12	<u>29,018</u>	<u>31,344</u>
Total charity funds		<u><u>29,018</u></u>	<u><u>31,344</u></u>

The financial statements were approved by the board of trustees on 21st January 2022 and were signed on its behalf by:

Mrs J Tapp - Chairperson

The notes on pages 10 to 13 form an integral part of these accounts.

**Long Clawson Pre-School
Statement of Cash Flows
for the year ended 31 August 2021**

	2021	2020
	£	£
Operating activities		
(Loss)/profit for the financial year	(2,326)	904
Adjustments for:		
Loss on sale of fixed assets	-	-
Depreciation	429	307
Increase in debtors	(3,120)	(3,376)
Increase in creditors	3,536	(5,278)
	<u>(1,481)</u>	<u>(7,443)</u>
Investing activities		
Payments to acquire tangible fixed assets	(489)	-
	<u>-</u>	<u>-</u>
Cash generated by investing activities	<u>-</u>	<u>-</u>
Net cash generated		
Cash generated by operating activities	(1,481)	(7,443)
Cash used in investing activities	(489)	-
	<u>(1,970)</u>	<u>(7,443)</u>
Net cash generated	<u>(1,970)</u>	<u>(7,443)</u>
Cash and cash equivalents at 1 September 2020	<u>33,635</u>	<u>41,078</u>
Cash and cash equivalents at 31 August 2021	<u>31,665</u>	<u>33,635</u>
Cash and cash equivalents comprise:		
Cash at bank	<u>31,665</u>	<u>33,635</u>

The notes on pages 10 to 13 form an integral part of these accounts.

**Long Clawson Pre-School
Notes to the Accounts
for the year ended 31 August 2021**

1 Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) Basis of preparation of the accounts

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

b) Reconciliation with previous Generally Accepted Accounting Practice

In preparing the accounts, the Trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the restatement of comparative items was required, however, no restatements were required.

c) Preparation of the accounts on a going concern basis

The financial statements are prepared on a going concern basis. The Charity is entirely dependent on continuing grant aid and as a consequence the going concern basis is also dependent on the continuing grant aid.

d) Income

Income is accounted for on a receivable basis when the Charity is legally entitled to the income, and when the income can be quantified with reasonable accuracy.

e) Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably, on an accruals basis.

Where cost cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Liabilities are recognised on the accruals basis in accordance with normal accounting principles, modified where necessary in accordance with the guidance given in the SORP.

f) Fund accounting

The Charity maintains a general unrestricted fund, which represents funds which are expendable at the discretion of the Trustees in furtherance of the objects of the Charity. Such funds may be held in order to finance both working capital and capital investment. There is no formal policy of transfer between funds or on the allocation of funds to designated funds, other than that described above. Any other proposed transfer between funds would be considered on the particular circumstances.

Restricted funds can only be used for particular purposes within the objects of the charity. It is the policy of the Board of Trustees to carefully monitor the application of those funds in accordance with the restrictions placed upon them.

**Long Clawson Pre-School
Notes to the Accounts
for the year ended 31 August 2021**

1 Accounting policies (continued)

g) Operating leases

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

h) Tangible fixed assets

Depreciation has been provided at the following rates in order to write off the assets (less their estimated residual value) over their estimated useful economic lives.

Equipment - 25% straight line

i) 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.

j) Creditors and provisions

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.

i) Taxation

As a registered Charity, the organisation is exempt from income and corporation tax to the extent that its income and gains are applicable to charitable purposes only. Value Added Tax is not recoverable by the Charity , and is therefore included in the relevant costs in the Statement of Financial Activities.

2 Winding up or dissolution of the Charity

If upon winding up or dissolution of the Charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the Charity.

3 Income from charitable activities

	2021	2020
	£	£
Revenue from ordinary activities	50,260	56,847

4 Net income for the year

This is stated after charging:-

	2021	2020
	£	£
Rentals under operating leases	5,538	4,416
Depreciation	429	307
Accountancy fees	360	395
Independent Examiner's Fees	400	300

5 Trustees' Remuneration and benefits

Neither the trustees nor any persons connected with them have received any remuneration, either in the current year or the prior year.

Long Clawson Pre-School
Notes to the Accounts
for the year ended 31 August 2021

6 Trustees' expenses

No expenses were paid to trustees or persons connected with them, either in the current year or the prior year.

7 Staff Costs and Emoluments

	2021	2020
	£	£
Gross Salaries	40,290	43,914

There were no employees with emoluments in excess of £60,000 (2019: nil)

8 Numbers of full time employees or full time equivalents

	2021	2020
	No.	No.
Engaged on charitable activities	-	-

9 Tangible functional fixed assets

	Equipment £
Asset cost, valuation or revalued amount	
At 1st September 2020	2,701
Additions	489
At 31 August 2021	<u>3,190</u>
Accumulated depreciation and impairment provisions	
At 1st September 2020	2,394
Charge for the year	429
At 31 August 2021	<u>2,823</u>
Net book value	
At 31 August 2021	<u>367</u>
At 31 August 2020	<u>307</u>

10 Debtors

	2021	2020
	£	£
Other Debtors	6,496	3,376
	<u>6,496</u>	<u>3,376</u>

11 Creditors: amounts falling due within one year

	2021	2020
	£	£
Accrued expenses	8,730	5,575
Taxes and social security	780	399
	<u>9,510</u>	<u>5,974</u>

Long Clawson Pre-School
Notes to the Accounts
for the year ended 31 August 2021

12 Movement in Funds

	At 1.9.2020	Net movement in funds	At 31.8.2021
Unrestricted Funds			
General Fund	31,344	(2,326)	29,018
Total Funds	<u>31,344</u>	<u>(2,326)</u>	<u>29,018</u>

Net movement in funds, included above are as follows:

	Incoming resources	Resources expended	Movement in funds
Unrestricted Funds			
General Funds	50,260	52,586	(2,326)
Total Funds	<u>50,260</u>	<u>52,586</u>	<u>(2,326)</u>

Long Clawson Pre-School

Appendix 1

Analysis of Total Incoming & Outgoing Resources by Activity for the year ended 31 August 2021

	2021	2020
	Total	Total
	£	£
<i>Incoming resources from generated funds</i>		
Voluntary Income	47,129	51,170
Activities for generating funds	-	284
<i>Incoming resources from charitable activities</i>	3,131	5,393
Total Incoming Resources	<u>50,260</u>	<u>56,847</u>
<i>Costs of generating funds</i>		
Costs of generating voluntary income	-	-
<i>Costs of charitable activities</i>	52,186	55,643
<i>Governance costs</i>	400	300
Total resources expended	<u>52,586</u>	<u>55,943</u>
Net Incoming Resources by activity	<u>(2,326)</u>	<u>904</u>

Long Clawson Pre-School
Schedule to the Statement of Financial Activities
for the year ended 31 August 2021

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Prior Period Total Funds 2020 £
Voluntary Income				
Government and public bodies				
Incoming resources of a revenue nature				
Donations	633	-	633	6,404
Training Grant	-	-	-	-
LCC Funding	46,496	-	46,496	44,079
EYPS	-	-	-	687
Total	47,129	-	47,129	51,170
Total Grants, Legacies & Donations Received	47,129	-	47,129	51,170
Total Voluntary Income	47,129	-	47,129	51,170
Activities for generating funds				
Fundraising activities	-	-	-	284
Total of activities for generating funds	-	-	-	284
Incoming resources from charitable activities				
Primary purpose trading	3,131	-	3,131	5,393
Total Incoming resources from charitable activities	3,131	-	3,131	5,393
Total Incoming Resources	50,260	-	50,260	56,847
Costs of generating funds				
Costs of generating voluntary income				
Cost of fundraising activities	-	-	-	-
Total costs of generating voluntary income	-	-	-	-

Long Clawson Pre-School
Schedule to the Statement of Financial Activities
for the year ended 31 August 2021

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Prior Period Total Funds 2020 £
Charitable expenditure				
Support costs of charitable activities				
Direct support costs				
Gross wages and salaries - Charitable Activities	40,290	-	40,290	43,914
Travel and Subsistence - Charitable Activities	74	-	74	-
	40,364	-	40,364	43,914
Management and administration costs in support of charitable activities				
Staff costs in support of charitable activities				
Training and welfare	483	-	483	716
	483	-	483	716
Premises Costs				
Rent payable	5,538	-	5,538	4,416
Insurance	830	-	830	786
Premises repairs and renewals	68	-	68	-
	6,436	-	6,436	5,202
General administrative expenses:				
Telephone	101	-	101	287
Postage and stationery	974	-	974	392
Equipment expenses	1,186	-	1,186	1,308
Health and safety costs	80	-	80	7
Food and milk costs	503	-	503	536
Depreciation	429	-	429	307
Loss on disposal of fixed assets	-	-	-	-
Sundry expenses	50	-	50	59
	3,323	-	3,323	2,896
Professional fees in support of charitable activities				
Accountancy fees other than examiners	360	-	360	395
Secretarial costs	1,220	-	1,220	2,520
Advertising and PR	-	-	-	-
Depreciation of fixed assets used for governance	-	-	-	-
	1,580	-	1,580	2,915
Total Support costs	52,186	-	52,186	55,643
Total Expended on Charitable Activities	52,186	-	52,186	55,643
Governance costs that are not direct management functions inherent in generating funds, service delivery and programme or project work				
Specific governance costs				
Independent Examiner's Fees	400	-	400	300
Total governance costs	400	-	400	300