

LORDSMEAD PRE-SCHOOL PLAYGROUP

England & Wales · Charity number 1028609

Details

Other names LORDSMEAD PLAYGROUP

Status Registered

Legal form Other

Registered 1993-11-23

Register [View on the Charity Commission register](#)

Contact

Address St. Peters Church
Lords Mead
Chippenham
Wiltshire
SN14 0LL

Phone 01249464222

Email lordsmeadpre-schoolplaygroup@hotmail.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: Provide Pre-School Education and Activities

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services
- **What:** Education/training, Economic/community Development/employment
- **Who:** Children/young People

Geography

- Wiltshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£267,195	£260,213	-	-
2024-08-31	£258,997	£235,563	-	-
2023-08-31	£220,115	£206,916	-	-
2022-08-31	£139,625	£134,449	-	-
2021-08-31	£106,796	£108,461	-	-

Trustees

Name	Role	Appointed
Amy Louise Harney		2025-09-08
Megan Yeates		2025-09-08
Steven Goulton		2021-10-07

LORDSMEAD PRE-SCHOOL PLAYGROUP

England & Wales - Charity number 1028609

Accounts

**LORDSMEAD PRE-SCHOOL PLAYGROUP
TRUSTEES' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025**

Clarity Bookkeeping & Accounts Ltd
FMAAT & Licenced AAT Accountant
5 Amberley Close
Calne
SN11 9UP



**Lordsmead Pre-School Playgroup
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Lordsmead Pre-School Playgroup Trustees' Report For The Year Ended 31 August 2025

The trustees present their report and the financial statements for the year ended 31 August 2025.

Objectives and Activities

Aims and Objectives

The trustees present their report with the financial statements of the charity for the year ended 31 August 2025. The trustees have adopted the provisions of 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).

Achievements and Performance

Main Achievements

The principle activity of the charity is to provide appropriate play, education and care facilities for preschool age children. In setting our objectives and planning our activities the Trustees have given careful consideration to the Charity Commission's general guidance on public benefit.

Financial Review

Financial Position

For the year ended 31 August 2025, the pre-school is reporting a surplus of £6558 (2024: surplus £23,791).

Reserves Policy

It is the aim of the trustees to maintain funds which are free reserves of the Charity, at a level which provides sufficient funds to cover redundancy payments and future improvements to facilities.

Structure, Governance and Management

Governing Document

Lordsmead Pre-School Playgroup was registered as a charity on 23 November 1993 (registered under charity number 1028609). The charity is governed by constitution, which was adopted on 31 March 1993 and updated on 30 October 2009. The charity was established 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 and by offering appropriate play, education and care facilities.

Trustee Selection Methods

The charity's work focuses upon young people. The trustees seek to ensure that the needs of this group are appropriately reflected through the diversity of the trustee body. The more traditional business skills are well represented on the Board of Trustees. In the event of particular skills being lost due to retirements, individuals are approached to offer themselves for election to the Board of Trustees.

Reference and Administrative Details

Trustees

Mr Steve Goulton - Trustee
Mrs Bobbie-Louise Smith - Trustee (appointed 16/09/2024)
Mrs Elizabeth Prince - Trustee (appointed 16/09/2024)

Charity Number

1028609

Principal Address

St Peters Church
Lords Mead Pre-School
Chippenham
Wiltshire
SN14 0LL



**Lordsmead Pre-School Playgroup
Trustees' Report (continued)
For The Year Ended 31 August 2025**

Independent Examiner

Clarity Bookkeeping & Accounts Ltd FMAAT & Licenced AAT Accountant
Clarity Bookkeeping & Accounts Ltd
FMAAT & Licenced AAT Accountant
5 Amberley Close
Calne
SN11 9UP



**Lordsmead Pre-School Playgroup
Trustees' Report (continued)
For The Year Ended 31 August 2025**

The trustees' report was approved by the board of trustees and signed on its behalf by:



Mr Steve Goulton

Trustee

14th January 2026



**Lordsmead Pre-School Playgroup
Independent Examiner's Report to the Trustees of Lordsmead Pre-School Playgroup
For The Year Ended 31 August 2025**

I report to the trustees on my examination of the accounts of Lordsmead Pre-School Playgroup (the Trust) for the year ended 31 August 2025.

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

Since the Trust's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of The Association of Accounting Technicians, which is one of the listed bodies.

I have completed my examination. I 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:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and contents 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.



Clarity Bookkeeping & Accounts Ltd FMAAT & Licenced AAT Accountant

14th January 2026
5 Amberley Close
Calne
SN11 9UP

**Lordsmead Pre-School Playgroup
Statement of Financial Activities
For The Year Ended 31 August 2025**

		2025	2024
		Unrestricted funds	Unrestricted funds
	Notes	£	£
INCOME AND ENDOWMENTS FROM:			
Donations and legacies	3	248,659	240,002
Charitable activities:			
Providing appropriate play, education and care facilities		16,860	18,086
Other trading activities	4	1,252	964
Investments	5	424	387
		<u>267,195</u>	<u>259,439</u>
EXPENDITURE ON:			
Raising funds	7	(260,213)	(225,417)
Charitable activities:			
Providing appropriate play, education and care facilities	7	-	(10,121) ^e
		<u>(260,213)</u>	<u>(235,538)</u>
NET INCOME		6,982	23,901
NET MOVEMENT IN FUNDS		<u>6,982</u>	<u>23,901</u>
RECONCILIATION OF FUNDS:			
Total funds brought forward		93,087	69,186
TOTAL FUNDS CARRIED FORWARD	14	<u><u>100,069</u></u>	<u><u>93,087</u></u>

The notes on pages 7 to 10 form part of these financial statements.



**Lordsmead Pre-School Playgroup
Statement of Financial Position
As At 31 August 2025**

		2025	2024
		Unrestricted funds	Total funds
	Notes	£	£
FIXED ASSETS			
Tangible Assets	11	8,165	7,933
		<u>8,165</u>	<u>7,933</u>
CURRENT ASSETS			
Cash at bank and in hand		93,596	86,963
		<u>93,596</u>	<u>86,963</u>
Creditors: Amounts Falling Due Within One Year	12	(1,692)	(1,809)
		<u>(1,692)</u>	<u>(1,809)</u>
NET CURRENT ASSETS (LIABILITIES)		91,904	85,154
		<u>91,904</u>	<u>85,154</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		100,069	93,087
		<u>100,069</u>	<u>93,087</u>
NET ASSETS		100,069	93,087
		<u>100,069</u>	<u>93,087</u>
FUNDS OF THE CHARITY			
Unrestricted Funds		100,069	93,087
		<u>100,069</u>	<u>93,087</u>
TOTAL FUNDS	14	<u>100,069</u>	<u>93,087</u>

On behalf of the board

Mr Steve Goulton
Trustee
14th January 2026

The notes on pages 7 to 10 form part of these financial statements.

**Lordsmead Pre-School Playgroup
Notes to the Financial Statements
For The Year Ended 31 August 2025**

1. General Information

Lordsmead Pre-School Playgroup is an unincorporated charity registered with the Charity Commission, registered charity number 1028609. The principal address is St Peters Church, Lords Mead Pre-School, Chippenham, Wiltshire, SN14 0LL.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) "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 2019)", Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities Act 2011.

The charity is a Public Benefit Entity as defined by FRS 102.

2.2. Incoming Resources

All Income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, its is probable that the income will be received and can be measured reliably

2.3. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Plant & Machinery	10% Reducing Balance
Fixtures & Fittings	10% Reducing Balance
Computer Equipment	10% Reducing Balance

2.4. Cash and Cash Equivalents

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

3. Income from Donations and Legacies

	2025	2024
	Unrestricted funds	Unrestricted funds
	£	£
Grants	248,659	240,002

4. Income from Other Trading Activities

	2025	2024
	Unrestricted funds	Unrestricted funds
	£	£
Fundraising events	1,252	964

5. Investment Income

	2025	2024
	Unrestricted funds	Unrestricted funds
	£	£
Bank interest receivable	424	387

**Lordsmead Pre-School Playgroup
Notes to the Financial Statements (continued)
For The Year Ended 31 August 2025**

6. Net Income/(Expenditure)

The net income is stated after charging/(crediting):

	2025	2024
	£	£
Depreciation of tangible fixed assets - owned	907	881

7. Analysis of Expenditure

	2025		
	Activities undertaken directly	Support costs (see note 8)	Total
	£	£	£
Raising funds	15,726	244,487	260,213

	2024		
	Activities undertaken directly	Support costs (see note 8)	Total
	£	£	£
Raising funds	11,901	213,516	225,417
Providing appropriate play, education and care facilities	30	10,091	10,121

8. Support Costs

	2025		
	Raising funds		
	£		
Employee costs	214,749		
Premises expenses	23,891		
General administration	4,940		
Depreciation	907		
	244,487		

	2024		
	Raising funds	Providing appropriate play, education and care facilities	Total
	£	£	£
Employee costs	189,087	-	189,087
Premises expenses	22,504	-	22,504
General administration	1,925	9,210	11,135
Depreciation	-	881	881
	213,516	10,091	223,607

Lordsmead Pre-School Playgroup
Notes to the Financial Statements (continued)
For The Year Ended 31 August 2025

9. Staff Costs

Staff costs were as follows:

	2025	2024
	£	£
Wages and salaries	188,502	182,366
Social security costs	16,740	2,223
Other pension costs	6,889	2,170
	212,131	186,759
	212,131	186,759

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

10. Average Number of Employees

Average number of employees during the year was: 16 (2024:)

11. Tangible Assets

	Plant & Machinery	Computer Equipment	Total
	£	£	£
Cost			
As at 1 September 2024	18,807	-	18,807
Additions	-	1,139	1,139
As at 31 August 2025	18,807	1,139	19,946
	18,807	1,139	19,946
Depreciation			
As at 1 September 2024	10,874	-	10,874
Provided during the period	793	114	907
As at 31 August 2025	11,667	114	11,781
	11,667	114	11,781
Net Book Value			
As at 31 August 2025	7,140	1,025	8,165
As at 1 September 2024	7,933	-	7,933
	7,933	-	7,933

12. Creditors: Amounts Falling Due Within One Year

	2025	2024
	£	£
Other creditors	250	480
Taxation and social security	1,442	1,329
	1,692	1,809
	1,692	1,809

13. Pension Commitments

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund.

During the year the charge to the statement of financial activities in respect of defined contribution schemes was £6,889 (2024: £2,170).

At the statement of financial position date contributions of £NIL were due to the fund and are included in creditors.

Lordsmead Pre-School Playgroup
Notes to the Financial Statements (continued)
For The Year Ended 31 August 2025

14. **Movement in Funds**

	As at 1 September 2024 £	Income £	Expenditure £	As at 31 August 2025 £
Unrestricted funds				
General:				
General unrestricted fund	93,087	267,195	(260,213)	100,069
Total funds	<u>93,087</u>	<u>267,195</u>	<u>(260,213)</u>	<u>100,069</u>
	As at 1 September 2023 £	Income £	Expenditure £	As at 31 August 2024 £
Unrestricted funds				
General:				
General unrestricted fund	69,186	259,439	(235,538)	93,087
Total funds	<u>69,186</u>	<u>259,439</u>	<u>(235,538)</u>	<u>93,087</u>

15. **Transactions with Trustees**

During the year the expenses reimbursed to the trustees or paid directly to third parties were as follows:

2025 £	2024 £
<u> </u>	<u> </u>

16. **Related Party Disclosures**



**Lordsmead Pre-School Playgroup
Detailed Statement of Financial Activities
For The Year Ended 31 August 2025**

	2025	2024
	Total funds	Total funds
	£	£
INCOME AND ENDOWMENTS FROM:		
Donations and legacies		
Grants	248,659	240,002
	248,659	240,002
Charitable Activities:		
Providing appropriate play, education and care facilities		
Children's services	13,927	-
Provision of equipment	-	55
Service charges	2,933	-
Income from charitable activities type A	-	15,503
Income from charitable activities type B	-	2,528
	16,860	18,086
Other trading activities		
Fundraising events	1,252	964
	1,252	964
Investments		
Bank interest receivable	424	387
	424	387
	267,195	259,439
EXPENDITURE ON:		
Raising funds		
Purchases Type A	-	(3,280)
Purchases Milk payments & Snacks	(2,168)	(3,288)
Purchases Consumables	(12,236)	(2,003)
Purchases Type D	-	(3,330)
Purchases Summer Trip	(1,322)	-
Wages and salaries	(188,502)	(182,366)
Employers NI	(16,740)	(2,223)
Employers pensions - defined contributions scheme	(6,889)	(2,170)
Staff training	(1,040)	(1,731)
Staff welfare	(1,009)	-
Protective clothing	-	(367)
DBS Checks	(569)	(230)
Rent	(23,891)	(22,504)
Small items of equipment expensed	(1,550)	-
Computer software costs	(59)	-
Insurance	(1,630)	(944)
Telecommunications and data costs	(1,067)	(765)
Website costs	(49)	-
Accountancy fees	(514)	-
Subscriptions	(70)	(216)

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Lordsmead Pre-School Playgroup
Detailed Statement of Financial Activities (continued)
For The Year Ended 31 August 2025

Sundry expenses	(1)	-
Depreciation of plant and machinery	(793)	-
Depreciation of computer equipment	(114)	-
	(260,213)	(225,417)
Charitable Activities:		
Providing appropriate play, education and care facilities		
Bank interest payable	-	(30)
Small items of equipment expensed	-	(2,468)
Computer software costs	-	(284)
Repairs, renewals and maintenance	-	(5,245)
Website costs	-	(49)
Accountancy fees	-	(684)
Sundry expenses	-	(480)
Depreciation	-	(881)
	-	(10,121)
	(260,213)	(235,538)
NET INCOME	6,982	23,901



LORDSMEAD PRE-SCHOOL PLAYGROUP

England & Wales - Charity number 1028609

Accounts

Registered number
1028609

Lordsmead Pre-School Playgroup

Report and Unaudited Accounts

31 August 2024

Lordsmead Pre-School Playgroup
Registered number: 1028609
Trustees' Report

The trustees present their report with the financial statements of the charity for the year ended 31 August 2024. The trustees have adopted the provisions of 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).

ACHIEVEMENT AND PERFORMANCE
Charitable activities

The principle activity of the charity is to provide appropriate play, education and care facilities for pre-school age children. In setting our objectives and planning our activities the Trustees have given careful consideration to the Charity Commission's general guidance on public benefit.

Trustees

The following persons served as trustees during the year:

T Griffiths
S Goulton
E Farmer

Financial review

For the year ended 31 August 2024, the pre-school is reporting a surplus of £23,791 (2023: surplus £13,199).

Reserves policy

It is the aim of the trustees to maintain funds which are free reserves of the Charity, at a level which provides sufficient funds to cover redundancy payments and future improvements to facilities.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Lordsmead Pre-School Playgroup was registered as a charity on 23 November 1993 (registered under charity number 1028609). The charity is governed by constitution, which was adopted on 31 March 1993 and updated on 30 October 2009. The charity was established 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 and by offering appropriate play, education and care facilities.

Recruitment and appointment of new trustees

The charity's work focuses upon young people. The trustees seek to ensure that the needs of this group are appropriately reflected through the diversity of the trustee body. The more traditional business skills are well represented on the Board of Trustees. In the event of particular skills being lost due to retirements, individuals are approached to offer themselves for election to the Board of Trustees.

This report was approved by the board on date and signed on its behalf.



S Goulton
Trustee

Independent Examiner's report to the trustees of Lordsmead Pre-School Playgroup

I report to the charity trustees on my examination of the accounts of Lordsmead Pre-School Playgroup (the Trust) for the year ended 31 August 2024.

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 Act and in carrying out my examination I have followed all 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 in connection with the examination giving me cause to believe that I any material respect:

- 1 accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
- 2 the accounts do not accord with those records; or
- 3 the accounts do 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 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.

Karen Sayers Limited

Karen Sayers Limited
Chartered Accountants
29 Silver Street
Colerne
Wilts
SN14 8DY

date 22.1.2025

Lordsmead Pre-School Playgroup
Registered number: 1028609
Balance Sheet
as at 31 August 2024

	Notes	2024 £	2023 £
Fixed assets			
Tangible assets	3	7,933	6,335
Current assets			
Cash at bank and in hand		86,963	63,888
Creditors: amounts falling due within one year	4	(1,809)	(927)
Net current assets		<u>85,154</u>	<u>62,961</u>
Net assets		<u>93,087</u>	<u>69,296</u>
Funds			
Unrestricted funds		93,087	69,296
TOTAL FUNDS		<u>93,087</u>	<u>69,296</u>

S Goulton
 Trustee
 Approved by the board on date

**Lordsmead Pre-School Playgroup
Income and expenditure
for the year ended 31 August 2024**

	2024 £	2023 £
Income	258,997	219,974
Administrative expenses	(235,508)	(206,916)
Other operating income	(55)	141
Net income/(expenditure)	<u>23,434</u>	<u>13,199</u>
Interest receivable	387	-
Interest payable	(30)	-
	<u>23,791</u>	<u>13,199</u>
Total funds brought forward	69,296	56,097
TOTAL FUNDS CARRIED FORWARD	<u>93,087</u>	<u>69,296</u>

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**Lordsmead Pre-School Playgroup
Notes to the Accounts
for the year ended 31 August 2024**

1 Accounting policies

Basis of preparation

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that the transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to that category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of the resources.

Tangible fixed assets

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

Fixtures and fittings	10% reducing balance
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Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Provisions

Provisions (ie liabilities of uncertain timing or amount) are recognised when there is an obligation at the reporting date as a result of a past event, it is probable that economic benefit will be transferred to settle the obligation and the amount of the obligation can be estimated reliably.

Pensions

Contributions to defined contribution plans are expensed in the period to which they relate.



**Lordsmead Pre-School Playgroup
Notes to the Accounts
for the year ended 31 August 2024**

2 Employees	2024	2023
	Number	Number
Average number of persons employed by the company	<u>15</u>	<u>15</u>
Staff wages and costs were £186,759 (2023 £161,149)		
3 Tangible fixed assets		Plant and machinery etc £
Cost		
At 1 September 2023		16,328
Additions		<u>2,479</u>
At 31 August 2024		<u>18,807</u>
Depreciation		
At 1 September 2023		9,993
Charge for the year		<u>881</u>
At 31 August 2024		<u>10,874</u>
Net book value		
At 31 August 2024		<u>7,933</u>
At 31 August 2023		<u>6,335</u>
4 Creditors: amounts falling due within one year	2024	2023
	£	£
Taxation and social security costs	1,329	448
Other creditors	<u>480</u>	<u>479</u>
	<u>1,809</u>	<u>927</u>
5 Unrestricted funds	2024	2023
	£	£
At 1 September 2023	63,979	50,921
Incoming resources	258,997	219,974
Resources expended	<u>(235,563)</u>	<u>(206,916)</u>
At 31 August 2024	<u>87,413</u>	<u>63,979</u>

Lordsmead Pre-School Playgroup
Detailed income and expenditure account
for the year ended 31 August 2024

This schedule does not form part of the statutory accounts

	2024	2023
	£	£
Income		
Fees	15,503	21,112
Grant	240,002	193,093
Fundraising	964	2,737
Snacks	2,528	3,032
	<u>258,997</u>	<u>219,974</u>
Administrative expenses		
Charitable activities		
Wages and salaries	182,366	158,460
Pensions	2,170	1,581
Clothing	367	327
DBS	230	218
Grant expenditure	-	2,536
Employer's NI	2,223	1,108
Staff training and welfare	1,120	994
Milk payments and snacks	3,288	2,358
Travel and subsistence	-	14
Educational resources	3,280	3,938
Consumables	2,003	1,374
Staff training	611	2,144
Trips and parties	-	1,091
Pupil premium costs	3,330	3,580
	<u>200,988</u>	<u>179,723</u>
Premises costs:		
Rent	22,504	18,280
	<u>22,504</u>	<u>18,280</u>
General administrative expenses:		
Telephone and fax	765	735
Subscriptions	216	203
Insurance	944	900
Equipment expensed	2,468	3,128
Software	284	15
Repairs and maintenance	5,245	2,001
Depreciation	881	704
Website	49	49
Sundry expenses	480	506
	<u>11,332</u>	<u>8,241</u>
Legal and professional costs:		
Accountancy fees	684	672
	<u>684</u>	<u>672</u>
	<u>235,508</u>	<u>206,916</u>
Other operating income		
Net other income (t shirt sales etc.)	(55)	141



LORDSMEAD PRE-SCHOOL PLAYGROUP

England & Wales - Charity number 1028609

Accounts

Registered number
1028609

Lordsmead Pre-School Playgroup

Report and Unaudited Accounts

31 August 2023

Lordsmead Pre-School Playgroup
Registered number: 1028609
Trustees' Report

The trustees present their report with the financial statements of the charity for the year ended 31 August 2023. The trustees have adopted the provisions of 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).

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The principle activity of the charity is to provide appropriate play, education and care facilities for pre-school age children. In setting our objectives and planning our activities the Trustees have given careful consideration to the Charity Commission's general guidance on public benefit.

Trustees

The following persons served as trustees during the year:

T Griffiths
S Goulton
G Gray

Financial review

For the year ended 31 August 2023, the pre-school is reporting a surplus of £13199 (2022: deficit £1663).

Reserves policy

It is the aim of the trustees to maintain funds which are free reserves of the Charity, at a level which provides sufficient funds to cover redundancy payments and future improvements to facilities.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Lordsmead Pre-School Playgroup was registered as a charity on 23 November 1993 (registered under charity number 1028609). The charity is governed by constitution, which was adopted on 31 March 1993 and updated on 30 October 2009. The charity was established 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 and by offering appropriate play, education and care facilities.

Recruitment and appointment of new trustees

The charity's work focuses upon young people. The trustees seek to ensure that the needs of this group are appropriately reflected through the diversity of the trustee body. The more traditional business skills are well represented on the Board of Trustees. In the event of particular skills being lost due to retirements, individuals are approached to offer themselves for election to the Board of Trustees.

This report was approved by the board on date and signed on its behalf.

T Griffiths
Trustee

Independent Examiner's report to the trustees of Lordsmead Pre-School Playgroup

I report to the charity trustees on my examination of the accounts of Lordsmead Pre-School Playgroup (the Trust) for the year ended 31 August 2023.

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 Act and in carrying out my examination I have followed all 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 in connection with the examination giving me cause to believe that I any material respect:

- 1 accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
- 2 the accounts do not accord with those records; or
- 3 the accounts do 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 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.



Karen Sayers Limited
Chartered Accountants
29 Silver Street
Colerne
Wilts
SN14 8DY

date 11/6/2024

Lordsmead Pre-School Playgroup
Registered number: 1028609
Balance Sheet
as at 31 August 2023

	Notes	2023 £	2022 £
Fixed assets			
Tangible assets	3	6,335	7,039
Current assets			
Cash at bank and in hand		63,888	50,228
Creditors: amounts falling due within one year	4	(927)	(1,170)
Net current assets		<u>62,961</u>	<u>49,058</u>
Net assets		<u>69,296</u>	<u>56,097</u>
Funds			
Unrestricted funds		69,296	56,097
TOTAL FUNDS		<u>69,296</u>	<u>56,097</u>

T Griffiths
Trustee
Approved by the board on date

**Lordsmead Pre-School Playgroup
Income and expenditure
for the year ended 31 August 2023**

	2023 £	2022 £
Income	219,974	139,625
Administrative expenses	(206,916)	(134,449)
Other operating income	141	-
Net income/(expenditure)	<u>13,199</u>	<u>5,176</u>
	<u>13,199</u>	<u>5,176</u>
Total funds brought forward	56,097	50,921
TOTAL FUNDS CARRIED FORWARD	<u><u>69,296</u></u>	<u><u>56,097</u></u>

**Lordsmead Pre-School Playgroup
Notes to the Accounts
for the year ended 31 August 2023**

1 Accounting policies

Basis of preparation

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that the transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to that category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of the resources.

Tangible fixed assets

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

Fixtures and fittings	10% reducing balance
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Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Provisions

Provisions (ie liabilities of uncertain timing or amount) are recognised when there is an obligation at the reporting date as a result of a past event, it is probable that economic benefit will be transferred to settle the obligation and the amount of the obligation can be estimated reliably.

Pensions

Contributions to defined contribution plans are expensed in the period to which they relate.

**Lordsmead Pre-School Playgroup
Notes to the Accounts
for the year ended 31 August 2023**

2 Employees	2023 Number	2022 Number
Average number of persons employed by the company	<u>7</u>	<u>8</u>
Staff wages and costs were £161,149 (2022 £104,949)		
3 Tangible fixed assets		Plant and machinery etc £
Cost		
At 1 September 2022		<u>16,328</u>
At 31 August 2023		<u>16,328</u>
Depreciation		
At 1 September 2022		9,289
Charge for the year		<u>704</u>
At 31 August 2023		<u>9,993</u>
Net book value		
At 31 August 2023		<u>6,335</u>
At 31 August 2022		<u>7,039</u>
4 Creditors: amounts falling due within one year	2023 £	2022 £
Taxation and social security costs	448	690
Other creditors	<u>479</u>	<u>480</u>
	<u>927</u>	<u>1,170</u>
5 Unrestricted funds	2023 £	2022 £
At 1 September 2022	56,097	50,921
Incoming resources	219,974	139,625
Resources expended	(206,775)	(134,449)
At 31 August 2023	<u>69,296</u>	<u>56,097</u>

Lordsmead Pre-School Playgroup
Detailed profit and loss account
for the year ended 31 August 2023

This schedule does not form part of the statutory accounts

	2023	2022
	£	£
Income		
Fees	21,112	19,818
Grant	193,093	115,589
Fundraising	2,737	1,363
Snacks	3,032	1,355
Covid related grants	-	1,500
	<u>219,974</u>	<u>139,625</u>
Administrative expenses		
Charitable activities		
Wages and salaries	158,460	103,780
Pensions	1,581	1,169
Clothing	327	631
DBS	218	-
Grant expenditure	2,536	-
Employer's NI	1,108	-
Staff training and welfare	994	265
Milk payments and snacks	2,358	1,139
Travel and subsistence	14	-
Educational resources	3,938	1,915
Consumables	1,374	1,778
Staff training	2,144	1,065
Trips and parties	1,091	824
Pupil premium costs	3,580	2,095
	<u>179,723</u>	<u>114,661</u>
Premises costs:		
Rent	18,280	15,648
	<u>18,280</u>	<u>15,648</u>
General administrative expenses:		
Telephone and fax	735	426
Stationery and printing	-	21
Subscriptions	203	213
Insurance	900	875
Equipment expensed	3,128	614
Software	15	36
Repairs and maintenance	2,001	26
Depreciation	704	782
Website	49	96
Sundry expenses	506	379
	<u>8,241</u>	<u>3,468</u>
Legal and professional costs:		
Accountancy fees	672	672
	<u>672</u>	<u>672</u>
	<u>206,916</u>	<u>134,449</u>
Other operating income		
Net other income (t shirt sales etc.)	<u>141</u>	<u>-</u>

LORDSMEAD PRE-SCHOOL PLAYGROUP

England & Wales - Charity number 1028609

Accounts

Registered number
1028609

Lordsmead Pre-School Playgroup

Report and Unaudited Accounts

31 August 2022

Lordsmead Pre-School Playgroup

Registered number: 1028609

Trustees' Report

The trustees present their report with the financial statements of the charity for the year ended 31 August 2022. The trustees have adopted the provisions of 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).

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The principle activity of the charity is to provide appropriate play, education and care facilities for pre-school age children. In setting our objectives and planning our activities the Trustees have given careful consideration to the Charity Commission's general guidance on public benefit.

Trustees

The following persons served as trustees during the year:

T Griffiths
S Goulton
G Gray

Financial review

For the year ended 31 August 2022, the pre-school is reporting a surplus of £5,176 (2021: deficit £1,663).

Reserves policy

It is the aim of the trustees to maintain funds which are free reserves of the Charity, at a level which provides sufficient funds to cover redundancy payments and future improvements to facilities.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Lordsmead Pre-School Playgroup was registered as a charity on 23 November 1993 (registered under charity number 1028609). The charity is governed by constitution, which was adopted on 31 March 1993 and updated on 30 October 2009. The charity was established 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 and by offering appropriate play, education and care facilities.

Recruitment and appointment of new trustees

The charity's work focuses upon young people. The trustees seek to ensure that the needs of this group are appropriately reflected through the diversity of the trustee body. The more traditional business skills are well represented on the Board of Trustees. In the event of particular skills being lost due to retirements, individuals are approached to offer themselves for election to the Board of Trustees.

This report was approved by the board on date and signed on its behalf.

T Griffiths
Trustee



16/5/23

Independent Examiner's report to the trustees of Lordsmead Pre-School Playgroup

I report to the charity trustees on my examination of the accounts of Lordsmead Pre-School Playgroup (the Trust) for the year ended 31 August 2022.

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 Act and in carrying out my examination I have followed all 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 in connection with the examination giving me cause to believe that I any material respect:

- 1 accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
- 2 the accounts do not accord with those records; or
- 3 the accounts do 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 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.

Karen Sayers Limited
Chartered Accountants
29 Silver Street
Coleme
Wilts
SN14 8DY

date

Lordsmead Pre-School Playgroup

Registered number: 1028609

Balance Sheet

as at 31 August 2022

	Notes	2022 £	2021 £
Fixed assets			
Tangible assets	3	7,039	7,821
Current assets			
Cash at bank and in hand		50,228	44,148
Creditors: amounts falling due within one year	4	(1,170)	(1,048)
Net current assets		<u>49,058</u>	<u>43,100</u>
Net assets		<u>56,097</u>	<u>50,921</u>
Funds			
Unrestricted funds		56,097	50,921
TOTAL FUNDS		<u>56,097</u>	<u>50,921</u>

T Griffiths
Trustee
Approved by the committee on date


16/5/23

**Lordsmead Pre-School Playgroup
Income and expenditure
for the year ended 31 August 2022**

	2022	2021
	£	£
Income	139,625	105,245
Administrative expenses	(134,449)	(108,461)
Other operating income	-	1,551
Net income/(expenditure)	<u>5,176</u>	<u>(1,665)</u>
Interest receivable	-	2
	<u>5,176</u>	<u>(1,663)</u>
Total funds brought forward	50,921	52,584
TOTAL FUNDS CARRIED FORWARD	<u><u>56,097</u></u>	<u><u>50,921</u></u>

**Lordsmead Pre-School Playgroup
Notes to the Accounts
for the year ended 31 August 2022**

1 Accounting policies

Basis of preparation

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that the transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to that category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of the resources.

Tangible fixed assets

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

Fixtures and fittings	10% reducing balance
-----------------------	----------------------

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Provisions

Provisions (ie liabilities of uncertain timing or amount) are recognised when there is an obligation at the reporting date as a result of a past event, it is probable that economic benefit will be transferred to settle the obligation and the amount of the obligation can be estimated reliably.

Pensions

Contributions to defined contribution plans are expensed in the period to which they relate.

**Lordsmead Pre-School Playgroup
Notes to the Accounts
for the year ended 31 August 2022**

2 Employees	2022 Number	2021 Number
Average number of persons employed by the company	<u>11</u>	<u>8</u>
Staff wages and costs were £103,780 (2021 £79,100)		
3 Tangible fixed assets		Plant and machinery etc £
Cost		
At 1 September 2021		<u>16,328</u>
At 31 August 2022		<u>16,328</u>
Depreciation		
At 1 September 2021		8,507
Charge for the year		<u>782</u>
At 31 August 2022		<u>9,289</u>
Net book value		
At 31 August 2022		<u>7,039</u>
At 31 August 2021		<u>7,821</u>
4 Creditors: amounts falling due within one year	2022 £	2021 £
Taxation and social security costs	690	568
Other creditors	<u>480</u>	<u>480</u>
	<u>1,170</u>	<u>1,048</u>
5 Unrestricted funds	2022 £	2021 £
At 1 September 2021	52,584	44,143
Incoming resources	139,625	106,600
Resources expended	<u>(106,040)</u>	<u>(98,159)</u>
At 31 August 2022	<u>86,169</u>	<u>52,584</u>

Lordsmead Pre-School Playgroup
Detailed profit and loss account
for the year ended 31 August 2022

This schedule does not form part of the statutory accounts

	2022	2021
	£	£
Income		
Fees	19,818	10,275
Grant	115,589	93,222
Fundraising	1,363	620
Snacks	1,355	1,128
Apprentice grant	1,500	-
	<u>139,625</u>	<u>105,245</u>
Administrative expenses		
Charitable activities		
Wages and salaries	103,780	79,100
Pensions	1,169	889
Clothing	631	63
Staff training and welfare	265	-
Milk payments and snacks	1,139	781
Educational resources	1,915	1,572
Consumables	1,778	1,050
Staff training	1,065	1,283
Trips and parties	824	605
Pupil premium costs	2,095	1,260
	<u>114,661</u>	<u>86,603</u>
Premises costs:		
Rent	15,648	14,280
	<u>15,648</u>	<u>14,280</u>
General administrative expenses:		
Telephone and fax	426	462
Stationery and printing	21	1,764
Subscriptions	213	157
Insurance	875	859
Equipment expensed	614	2,047
Software	36	39
Repairs and maintenance	26	-
Depreciation	782	868
Website	96	-
Sundry expenses	379	662
	<u>3,468</u>	<u>6,858</u>
Legal and professional costs:		
Accountancy fees	672	720
	<u>672</u>	<u>720</u>
	<u>134,449</u>	<u>108,461</u>
Other operating income		
Net other income (t shirt sales etc.)	-	1,551

LORDSMEAD PRE-SCHOOL PLAYGROUP

England & Wales - Charity number 1028609

Accounts

Registered number
1028609

Lordsmead Pre-School Playgroup

Report and Unaudited Accounts

31 August 2021

Lordsmead Pre-School Playgroup
Registered number: 1028609
Trustees' Report

The trustees present their report with the financial statements of the charity for the year ended 31 August 2021. The trustees have adopted the provisions of 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).

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The principle activity of the charity is to provide appropriate play, education and care facilities for pre-school age children. In setting our objectives and planning our activities the Trustees have given careful consideration to the Charity Commission's general guidance on public benefit.

Trustees

The following persons served as trustees during the year:

T Griffiths
S Goulton
G Gray

Financial review

For the year ended 31 August 2021, the pre-school is reporting a deficit of £1663 (2020: surplus £8,441).

Reserves policy

It is the aim of the trustees to maintain funds which are free reserves of the Charity, at a level which provides sufficient funds to cover redundancy payments and future improvements to facilities.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Lordsmead Pre-School Playgroup was registered as a charity on 23 November 1993 (registered under charity number 1028609). The charity is governed by constitution, which was adopted on 31 March 1993 and updated on 30 October 2009. The charity was established 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 and by offering appropriate play, education and care facilities.

Recruitment and appointment of new trustees

The charity's work focuses upon young people. The trustees seek to ensure that the needs of this group are appropriately reflected through the diversity of the trustee body. The more traditional business skills are well represented on the Board of Trustees. In the event of particular skills being lost due to retirements, individuals are approached to offer themselves for election to the Board of Trustees.

This report was approved by the board on 28 March 2022 and signed on its behalf.

T Griffiths
Trustee

Independent Examiner's report to the trustees of Lordsmead Pre-School Playgroup

I report to the charity trustees on my examination of the accounts of Lordsmead Pre-School Playgroup (the Trust) for the year ended 31 August 2021.

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 Act and in carrying out my examination I have followed all 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 in connection with the examination giving me cause to believe that I any material respect:

- 1 accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
- 2 the accounts do not accord with those records; or
- 3 the accounts do 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 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.

Karen Sayers Limited
Chartered Accountants
29 Silver Street
Colerne
Wilts
SN14 8DY

30 March 2022

Lordsmead Pre-School Playgroup
Registered number: 1028609
Balance Sheet
as at 31 August 2021

	Notes	2021 £	2020 £
Fixed assets			
Tangible assets	3	7,821	8,689
Current assets			
Cash at bank and in hand		44,148	44,677
Creditors: amounts falling due within one year	4	(1,048)	(782)
Net current assets		<u>43,100</u>	<u>43,895</u>
Net assets		<u>50,921</u>	<u>52,584</u>
Funds			
Unrestricted funds		50,921	52,584
TOTAL FUNDS		<u>50,921</u>	<u>52,584</u>

T Griffiths
Trustee
Approved by the board on 28 March 2022

**Lordsmead Pre-School Playgroup
Income and expenditure
for the year ended 31 August 2021**

	2021	2020
	£	£
Income	105,245	106,588
Administrative expenses	(108,461)	(98,157)
Other operating income	1,551	-
Net income/(expenditure)	<u>(1,665)</u>	<u>8,431</u>
Interest receivable	2	10
	<u>(1,663)</u>	<u>8,441</u>
Total funds brought forward	52,584	44,143
TOTAL FUNDS CARRIED FORWARD	<u>50,921</u>	<u>52,584</u>

**Lordsmead Pre-School Playgroup
Notes to the Accounts
for the year ended 31 August 2021**

1 Accounting policies

Basis of preparation

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that the transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to that category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of the resources.

Tangible fixed assets

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

Fixtures and fittings	10% reducing balance
-----------------------	----------------------

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Provisions

Provisions (ie liabilities of uncertain timing or amount) are recognised when there is an obligation at the reporting date as a result of a past event, it is probable that economic benefit will be transferred to settle the obligation and the amount of the obligation can be estimated reliably.

Pensions

Contributions to defined contribution plans are expensed in the period to which they relate.

**Lordsmead Pre-School Playgroup
Notes to the Accounts
for the year ended 31 August 2021**

2 Employees	2021 Number	2020 Number
Average number of persons employed by the company	<u>7</u>	<u>8</u>
Staff wages and costs were £79,989 (2020 £72,062)		
3 Tangible fixed assets		Plant and machinery etc £
Cost		
At 1 September 2020		<u>16,328</u>
At 31 August 2021		<u>16,328</u>
Depreciation		
At 1 September 2020		7,639
Charge for the year		<u>868</u>
At 31 August 2021		<u>8,507</u>
Net book value		
At 31 August 2021		<u>7,821</u>
At 31 August 2020		<u>8,689</u>
4 Creditors: amounts falling due within one year	2021 £	2020 £
Taxation and social security costs	568	302
Other creditors	<u>480</u>	<u>480</u>
	<u>1,048</u>	<u>782</u>
5 Unrestricted funds	2021 £	2020 £
At 1 September 2020	52,584	44,143
Incoming resources	105,245	106,600
Resources expended	(106,040)	(98,159)
At 31 August 2021	<u>51,789</u>	<u>52,584</u>

Lordsmead Pre-School Playgroup
Detailed profit and loss account
for the year ended 31 August 2021

This schedule does not form part of the statutory accounts

	2021	2020
	£	£
Income		
Fees	10,275	7,146
Grant	93,222	91,964
Fundraising	620	3,888
Furlough income	-	2,290
Snacks	1,128	-
Covid related grants	-	1,300
	<u>105,245</u>	<u>106,588</u>
Administrative expenses		
Charitable activities		
Wages and salaries	79,100	71,311
Pensions	889	751
Clothing	63	426
Milk payments and snacks	781	702
Educational resources	1,572	2,859
Consumables	1,050	410
Staff training	1,283	614
Trips and parties	605	208
Pupil premium costs	1,260	-
	<u>86,603</u>	<u>77,281</u>
Premises costs:		
Rent	14,280	10,782
Outdoor refurbishment	-	2,592
	<u>14,280</u>	<u>13,374</u>
General administrative expenses:		
Telephone and fax	462	622
Stationery and printing	1,764	2,298
Subscriptions	157	166
Insurance	859	908
Equipment expensed	2,047	618
Software	39	26
Depreciation	868	965
Sundry expenses	662	858
	<u>6,858</u>	<u>6,461</u>
Legal and professional costs:		
Accountancy fees	720	1,041
	<u>720</u>	<u>1,041</u>
	<u>108,461</u>	<u>98,157</u>
Other operating income		
Net other income (t shirt sales etc.)	<u>1,551</u>	<u>-</u>