

Lyminge Pre School

England & Wales · Charity number 1029226

Details

Other names	ETHELBURGA PLAYGROUP, LYMINGE PRESCHOOL PLAYGROUP, LYMINGE PRE SCHOOL
Status	Registered
Legal form	Other
Registered	1993-11-29
Register	View on the Charity Commission register

Contact

Address
Lyminge Village Hall
Woodland Road
Lyminge
Folkestone
Kent
CT18 8EW

Phone 01303863149

Email LYMINGEPRESCHOOL@GMAIL.COM

Website www.lymingepreschool.org.uk

Activities

Objects: The aims of the Pre-school are to enhance the development and education of children primarily under statutory school age by encouraging parents to understand and provide for the needs of their children through community groups and by:(a) offering appropriate play, education and care facilities, family learning and extended hours groups, together with the right of parents to take responsibility for and to become involved in the activities of such groups, ensuring that such groups offer opportunities for all children whatever their race, culture, religion, means or ability;(b) encouraging the study of the needs of such children and their families and promoting public interest in and recognition of such needs in the local areas;(c) Instigating and adhering to and furthering the aims and objects of the Pre-school Learning Alliance.

Activities: Provide childcare/education for children aged 2-5

Classification

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

Geography

- Kent

Finances

Period end	Income	Expenditure	Assets	Employees
2024-08-31	£244,877	£190,096	-	-
2023-08-31	£158,792	£163,849	-	-
2022-08-31	£138,210	£141,937	-	-
2021-08-31	£152,652	£135,460	-	-
2020-08-31	£151,023	£144,277	-	-

Trustees

Name	Role	Appointed
ANDREW HAMILTON	Chair	2013-06-13
David Mapley		2014-05-07
Janine Davies		2020-09-14
Katy Towse		2020-09-14
Louise Corrie		2024-01-15
Maddison Pike		2023-06-26
Michaela Chantler-Wimble		2023-06-26
Sally Chilvers		2022-06-27

Lyminge Pre School

England & Wales - Charity number 1029226

Accounts

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2024
FOR
LYMINGE PRESCHOOL**

LYMINGE PRESCHOOL

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2024**

	Page
Report of the Trustees	1 to 2
Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5
Notes to the Financial Statements	6 to 9
Detailed Statement of Financial Activities	10

LYMINGE PRESCHOOL

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2024

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 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The aims of the Pre-school are to enhance the development and education of children primarily under statutory school age by encouraging parents to understand and provide for the needs of their children through community groups and by: (a) offering appropriate play, education and care facilities, family learning and extended hours groups, together with the right of parents to take responsibility for and to become involved in the activities of such groups, ensuring that such groups offer opportunities for all children whatever their race, culture, religion, means or ability; (b) encouraging the study of the needs of such children and their families and promoting public interest in and recognition of such needs in the local areas; (c) Instigating and adhering to and furthering the aims and objects of the Pre-school Learning Alliance.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The growing reputation of the setting and marketing (largely through word of mouth) have allowed the pre-school to operate at near capacity throughout the year. All the staff are highly competent and experienced so that we can operate near to OFSTED minimum staff pupil ratios. These two factors have led to a significant surplus for the financial year and allow us to be more generous in staff ratios for the year ahead. We have had minimal staff turnover.

We have continued to offer places to SEN children which some of our staff specialise in. During the year we have invested in replacing older equipment and engaged specialist activities such as a Children's Entertainer and Creepy Crawly Man.

In the year ahead we shall be looking at opportunities to develop staff further.

FINANCIAL REVIEW

Financial position

The Charity's financial position is as outlined in the accompanying financial statements.

Reserves policy

The Charity has a policy of maintaining reserves to cover a minimum of six months of fixed costs.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Recruitment and appointment of new trustees

New Trustees are recruited from a combination of parents and other suitable individuals. Potential Trustees go through a standard approval process which includes the appropriate DBS checking and full declaration of any conflicts of interest.

Officers of the Charity are voted for at each Charity AGM.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1029226

Principal address

Lyminge Village Hall
Woodlands Road
Lyminge
Kent
CT18 8EW

LYMINGE PRESCHOOL
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2024

Trustees

A Hamilton

D J Mapley

K Towse

J Davies

S Chilvers

L Hoople (resigned 2.10.23)

M Chantler-Wimble

V Woodbridge (resigned 24.6.24)

M Pike

L Corrie (appointed 15.1.24)

Approved by order of the board of trustees on 30 June 2025 and signed on its behalf by:

A Hamilton - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
LYMINGE PRESCHOOL**

Independent examiner's report to the trustees of Lyminge Preschool

I report to the charity trustees on my examination of the accounts of Lyminge Preschool (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 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 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.

Miss C Nye CA CTA

30 June 2025

LYMINGE PRESCHOOL

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2024**

	Notes	2024 Unrestricted funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		500	692
Charitable activities			
Preschool		239,639	155,933
Other trading activities	2	3,203	1,613
Investment income	3	1,535	554
Total		244,877	158,792
 EXPENDITURE ON			
Raising funds		1,252	422
Charitable activities			
Preschool		188,844	163,427
Total		190,096	163,849
 NET INCOME/(EXPENDITURE)		 54,781	 (5,057)
 RECONCILIATION OF FUNDS			
Total funds brought forward		98,912	103,969
 TOTAL FUNDS CARRIED FORWARD		 153,693	 98,912

The notes form part of these financial statements

LYMINGE PRESCHOOL

BALANCE SHEET
31 AUGUST 2024

	Notes	2024 Unrestricted funds £	2023 Total funds £
CURRENT ASSETS			
Cash at bank and in hand		156,941	99,775
CREDITORS			
Amounts falling due within one year	7	(3,248)	(863)
NET CURRENT ASSETS		<u>153,693</u>	<u>98,912</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		153,693	98,912
NET ASSETS		<u>153,693</u>	<u>98,912</u>
FUNDS	8		
Unrestricted funds		<u>153,693</u>	<u>98,912</u>
TOTAL FUNDS		<u>153,693</u>	<u>98,912</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 30 June 2025 and were signed on its behalf by:

A Hamilton - Trustee

D J Mapley - Trustee

The notes form part of these financial statements

LYMINGE PRESCHOOL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

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 2019)', 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 the amount 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 a 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 the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

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.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

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

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. OTHER TRADING ACTIVITIES

	2024	2023
	£	£
Fundraising events	3,203	1,613
	<u> </u>	<u> </u>

LYMINGE PRESCHOOL

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2024**

3. INVESTMENT INCOME

	2024	2023
	£	£
Deposit account interest	<u>1,535</u>	<u>554</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

During the year, no Trustees received any remuneration in their role as Trustee. (2023- Nil).

Trustees' expenses

During the year, the Charity reimbursed Trustees £0 (2023 - £Nil) for expenses incurred.

5. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2024	2023
Preschool	<u>11</u>	<u>9</u>

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

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	692
Charitable activities	
Preschool	155,933
Other trading activities	1,613
Investment income	<u>554</u>
Total	<u>158,792</u>
EXPENDITURE ON	
Raising funds	422
Charitable activities	
Preschool	<u>163,427</u>
Total	<u>163,849</u>
NET INCOME/(EXPENDITURE)	(5,057)
RECONCILIATION OF FUNDS	
Total funds brought forward	103,969
TOTAL FUNDS CARRIED FORWARD	<u><u>98,912</u></u>

LYMINGE PRESCHOOL

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2024**

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Accounts Payable	26	311
Social security and other taxes	-	65
Other creditors	460	358
Accrued expenses	2,762	129
	<u>3,248</u>	<u>863</u>

8. MOVEMENT IN FUNDS

	At 1.9.23	Net movement in funds	At 31.8.24
	£	£	£
Unrestricted funds			
General fund	88,912	54,781	143,693
Reserve Fund	10,000	-	10,000
	<u>98,912</u>	<u>54,781</u>	<u>153,693</u>
TOTAL FUNDS	<u>98,912</u>	<u>54,781</u>	<u>153,693</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	244,877	(190,096)	54,781
	<u>244,877</u>	<u>(190,096)</u>	<u>54,781</u>
TOTAL FUNDS	<u>244,877</u>	<u>(190,096)</u>	<u>54,781</u>

Comparatives for movement in funds

	At 1.9.22	Net movement in funds	At 31.8.23
	£	£	£
Unrestricted funds			
General fund	93,969	(5,057)	88,912
Reserve Fund	10,000	-	10,000
	<u>103,969</u>	<u>(5,057)</u>	<u>98,912</u>
TOTAL FUNDS	<u>103,969</u>	<u>(5,057)</u>	<u>98,912</u>

LYMINGE PRESCHOOL

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2024**

8. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	158,792	(163,849)	(5,057)
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>158,792</u>	<u>(163,849)</u>	<u>(5,057)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.9.22 £	Net movement in funds £	At 31.8.24 £
Unrestricted funds			
General fund	93,969	49,724	143,693
Reserve Fund	10,000	-	10,000
	<u> </u>	<u> </u>	<u> </u>
	103,969	49,724	153,693
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>103,969</u>	<u>49,724</u>	<u>153,693</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	403,669	(353,945)	49,724
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>403,669</u>	<u>(353,945)</u>	<u>49,724</u>

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2024.

LYMINGE PRESCHOOL

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2024**

	2024 £	2023 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	280	-
Other income	220	692
	500	692
Other trading activities		
Fundraising events	3,203	1,613
Investment income		
Deposit account interest	1,535	554
Charitable activities		
Child Income	239,639	155,933
Total incoming resources	244,877	158,792
EXPENDITURE		
Raising donations and legacies		
Fundraising Expenses	1,252	422
Charitable activities		
Wages	149,802	134,991
Pensions	2,305	1,924
Rent	9,027	9,622
Insurance	897	856
Postage and stationery	838	543
Advertising	49	132
Sundries	1,130	2,436
Child Costs	4,733	2,345
Facility - Equipment	1,768	2,063
Facility - Garden	8,558	395
Facility - IT Costs	714	621
Facility - Kitchen	1,030	782
Licences & Permits	255	386
Facility - Repairs & Renewals	3,466	1,650
Training Costs	926	1,577
Facility - DBS Checks	117	589
Facility - Telephone	995	874
	186,610	161,786
Support costs		
Governance costs		
Legal & professional fees	2,234	1,641
Total resources expended	190,096	163,849
Net income/(expenditure)	54,781	(5,057)

This page does not form part of the statutory financial statements

Lyminge Pre School

England & Wales - Charity number 1029226

Accounts

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2023
FOR
LYMINGE PRESCHOOL**

LYMINGE PRESCHOOL

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2023**

	Page
Report of the Trustees	1 to 2
Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5
Notes to the Financial Statements	6 to 9
Detailed Statement of Financial Activities	10 to 11

LYMINGE PRESCHOOL

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2023

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 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The aims of the Pre-school are to enhance the development and education of children primarily under statutory school age by encouraging parents to understand and provide for the needs of their children through community groups and by: (a) offering appropriate play, education and care facilities, family learning and extended hours groups, together with the right of parents to take responsibility for and to become involved in the activities of such groups, ensuring that such groups offer opportunities for all children whatever their race, culture, religion, means or ability; (b) encouraging the study of the needs of such children and their families and promoting public interest in and recognition of such needs in the local areas; (c) Instigating and adhering to and furthering the aims and objects of the Pre-school Learning Alliance.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Over the course of the year the setting completed its recovery from the disruption caused by COVID and continues to thrive. Although not at capacity at the start of Autumn term, there were a good number of enquiries through the year and a high proportion of parents viewing the setting registered their children with us, leading us to reach capacity soon after Christmas.

Apprenticeships were completed during the year, and 3 of the 4 Apprentices were retained. Staff have been dedicated to ensuring the needs of all children are fully catered for, and the setting has been receiving a high number of enquiries and recommendations for SEN children.

Financial performance was in line with expectations given the investment in our capabilities. The deficit is amply covered by reserves and we are confident that the efforts from this year will allow future performance to be positive. Management continues to be pro-active and energetic

FINANCIAL REVIEW

Financial position

The Charity's financial position is as outlined in the accompanying financial statements.

Reserves policy

The Charity has a policy of maintaining reserves to cover a minimum of six months of fixed costs.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Recruitment and appointment of new trustees

New Trustees are recruited from a combination of parents and other suitable individuals. Potential Trustees go through a standard approval process which includes the appropriate DBS checking and full declaration of any conflicts of interest.

Officers of the Charity are voted for at each Charity AGM.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1029226

Principal address

Lyminge Village Hall
Woodlands Road
Lyminge
Kent
CT18 8EW

LYMINGE PRESCHOOL
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2023

Trustees

A Hamilton
D J Mapley
Mrs T Taylor (resigned 14.11.22)
K Towse
J Davies
E Leadsham (resigned 26.6.23)
V Acquah (resigned 26.6.23)
K Geddes (resigned 26.6.23)
S Chilvers
L Hoople (resigned 2.10.23)
M Chantler-Wimble (appointed 26.6.23)
V Woodbridge (appointed 26.6.23)
M Pike (appointed 26.6.23)
L Corrie (appointed 15.1.24)

Approved by order of the board of trustees on 30 June 2024 and signed on its behalf by:

A Hamilton - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
LYMINGE PRESCHOOL**

Independent examiner's report to the trustees of Lyminge Preschool

I report to the charity trustees on my examination of the accounts of Lyminge Preschool (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 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 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.

Miss C Nye CA CTA

30 June 2024

LYMINGE PRESCHOOL

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2023**

	Notes	2023 Unrestricted funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		692	585
Charitable activities			
Preschool		155,933	136,539
Other trading activities	2	1,613	1,072
Investment income	3	554	14
Total		158,792	138,210
 EXPENDITURE ON			
Raising funds		422	188
Charitable activities			
Preschool		163,427	141,749
Total		163,849	141,937
 NET INCOME/(EXPENDITURE)		 (5,057)	 (3,727)
 RECONCILIATION OF FUNDS			
Total funds brought forward		103,969	107,696
 TOTAL FUNDS CARRIED FORWARD		 98,912	 103,969

The notes form part of these financial statements

LYMINGE PRESCHOOL

**BALANCE SHEET
31 AUGUST 2023**

	Notes	2023 Unrestricted funds £	2022 Total funds £
CURRENT ASSETS			
Debtors: amounts falling due within one year	7	-	5,539
Cash at bank and in hand		99,775	99,298
		99,775	104,837
CREDITORS			
Amounts falling due within one year	8	(863)	(868)
		98,912	103,969
NET CURRENT ASSETS			
		98,912	103,969
TOTAL ASSETS LESS CURRENT LIABILITIES			
		98,912	103,969
NET ASSETS			
		98,912	103,969
FUNDS			
Unrestricted funds	9	98,912	103,969
TOTAL FUNDS			
		98,912	103,969

The financial statements were approved by the Board of Trustees and authorised for issue on 30 June 2024 and were signed on its behalf by:

A Hamilton - Trustee

D J Mapley - Trustee

The notes form part of these financial statements

LYMINGE PRESCHOOL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

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 2019)', 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 the amount 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 a 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 the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

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.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

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

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. OTHER TRADING ACTIVITIES

	2023	2022
	£	£
Fundraising events	1,613	1,072
	<u> </u>	<u> </u>

LYMINGE PRESCHOOL

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2023**

3. INVESTMENT INCOME

	2023	2022
	£	£
Deposit account interest	554	14
	<u>554</u>	<u>14</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

During the year, no Trustees received any remuneration in their role as Trustee. (2022- Nil).

Trustees' expenses

During the year, the Charity reimbursed Trustees £0 (2022 - £Nil) for expenses incurred.

5. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2023	2022
Preschool	9	9
	<u>9</u>	<u>9</u>

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

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	585
Charitable activities	
Preschool	136,539
Other trading activities	1,072
Investment income	14
Total	<u>138,210</u>
EXPENDITURE ON	
Raising funds	188
Charitable activities	
Preschool	141,749
Total	<u>141,937</u>
NET INCOME/(EXPENDITURE)	(3,727)
RECONCILIATION OF FUNDS	
Total funds brought forward	107,696
TOTAL FUNDS CARRIED FORWARD	<u>103,969</u>

LYMINGE PRESCHOOL

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2023**

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade debtors	-	5,539
	<u> </u>	<u> </u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Accounts Payable	311	118
Social security and other taxes	65	-
Other creditors	358	325
Accrued expenses	129	425
	<u> </u>	<u> </u>
	<u>863</u>	<u>868</u>

9. MOVEMENT IN FUNDS

	At 1.9.22	Net movement in funds	At 31.8.23
	£	£	£
Unrestricted funds			
General fund	93,969	(5,057)	88,912
Reserve Fund	10,000	-	10,000
	<u> </u>	<u> </u>	<u> </u>
	103,969	(5,057)	98,912
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>103,969</u>	<u>(5,057)</u>	<u>98,912</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	158,792	(163,849)	(5,057)
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>158,792</u>	<u>(163,849)</u>	<u>(5,057)</u>

Comparatives for movement in funds

	At 1.9.21	Net movement in funds	At 31.8.22
	£	£	£
Unrestricted funds			
General fund	97,696	(3,727)	93,969
Reserve Fund	10,000	-	10,000
	<u> </u>	<u> </u>	<u> </u>
	107,696	(3,727)	103,969
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>107,696</u>	<u>(3,727)</u>	<u>103,969</u>

LYMINGE PRESCHOOL

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2023**

9. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	138,210	(141,937)	(3,727)
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>138,210</u>	<u>(141,937)</u>	<u>(3,727)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.9.21 £	Net movement in funds £	At 31.8.23 £
Unrestricted funds			
General fund	97,696	(8,784)	88,912
Reserve Fund	10,000	-	10,000
	<u> </u>	<u> </u>	<u> </u>
	107,696	(8,784)	98,912
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>107,696</u>	<u>(8,784)</u>	<u>98,912</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	297,002	(305,786)	(8,784)
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>297,002</u>	<u>(305,786)</u>	<u>(8,784)</u>

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2023.

LYMINGE PRESCHOOL

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2023**

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	-	500
Other income	692	85
	692	585
Other trading activities		
Fundraising events	1,613	1,072
Investment income		
Deposit account interest	554	14
Charitable activities		
Child Income	155,933	136,539
Total incoming resources	158,792	138,210
EXPENDITURE		
Raising donations and legacies		
Fundraising Expenses	422	188
Charitable activities		
Wages	134,991	117,370
Pensions	1,924	1,782
Rent	9,622	6,385
Insurance	856	832
Light and heat	-	620
Postage and stationery	543	611
Advertising	132	864
Sundries	2,436	1,686
Child Costs	2,345	2,981
Facility - Equipment	2,063	131
Facility - Garden	395	170
Facility - IT Costs	621	1,883
Facility - Kitchen	782	774
Licences & Permits	386	373
Facility - Repairs & Renewals	1,650	2,469
Training Costs	1,577	1,124
Facility - DBS Checks	589	228
Facility - Telephone	874	639
	161,786	140,922
Support costs		
Governance costs		
Legal & professional fees	1,641	827

This page does not form part of the statutory financial statements

LYMINGE PRESCHOOL

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2023**

	2023 £	2022 £
Total resources expended	<u>163,849</u>	<u>141,937</u>
Net expenditure	<u>(5,057)</u>	<u>(3,727)</u>

This page does not form part of the statutory financial statements

Lyminge Pre School

England & Wales - Charity number 1029226

Accounts

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2022
FOR
LYMINGE PRESCHOOL**

LYMINGE PRESCHOOL

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2022**

	Page
Report of the Trustees	1
Independent Examiner's Report	2
Statement of Financial Activities	3
Balance Sheet	4
Notes to the Financial Statements	5 to 9
Detailed Statement of Financial Activities	10 to 11

LYMINGE PRESCHOOL
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2022

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 2019).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1029226

Principal address

Lyminge Village Hall
Woodlands Road
Lyminge
Kent
CT18 8EW

Trustees

A Hamilton
D J Mapley
Mrs R Austin (resigned 27.6.22)
Mrs D Woods (resigned 27.6.22)
Mrs T Taylor (resigned 14.11.22)
P Courtney (resigned 27.6.22)
K Towse
J Davies
E Leadsham
V Acquah
K Geddes
R Goody (resigned 13.9.21)
S Chilvers (appointed 27.6.22)
L Hoople (appointed 27.6.22)

Approved by order of the board of trustees on 26 June 2023 and signed on its behalf by:

A Hamilton - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
LYMINGE PRESCHOOL**

Independent examiner's report to the trustees of Lyminge Preschool

I report to the charity trustees on my examination of the accounts of Lyminge Preschool (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 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 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.

Mrs M Beirne

26 June 2023

LYMINGE PRESCHOOL

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2022**

	Notes	2022 Unrestricted funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		585	2,357
Charitable activities			
Preschool		136,539	147,630
Other trading activities	2	1,072	2,664
Investment income	3	14	1
Total		138,210	152,652
 EXPENDITURE ON			
Raising funds		188	2,575
Charitable activities			
Preschool		141,749	132,885
Total		141,937	135,460
 NET INCOME/(EXPENDITURE)		 (3,727)	 17,192
 RECONCILIATION OF FUNDS			
Total funds brought forward		107,696	90,504
 TOTAL FUNDS CARRIED FORWARD		 103,969	 107,696

The notes form part of these financial statements

LYMINGE PRESCHOOL

**BALANCE SHEET
31 AUGUST 2022**

	Notes	2022 Unrestricted funds £	2021 Total funds £
CURRENT ASSETS			
Debtors: amounts falling due within one year	7	5,539	5,314
Cash at bank and in hand		99,298	104,338
		104,837	109,652
CREDITORS			
Amounts falling due within one year	8	(868)	(1,956)
		103,969	107,696
NET CURRENT ASSETS			
		103,969	107,696
TOTAL ASSETS LESS CURRENT LIABILITIES			
		103,969	107,696
NET ASSETS			
		103,969	107,696
FUNDS			
Unrestricted funds	9	103,969	107,696
TOTAL FUNDS			
		103,969	107,696

The financial statements were approved by the Board of Trustees and authorised for issue on 26 June 2023 and were signed on its behalf by:

A Hamilton - Trustee

D J Mapley - Trustee

The notes form part of these financial statements

LYMINGE PRESCHOOL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2022

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

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 2019)', 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 the amount 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 a 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 the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

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.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

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

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. OTHER TRADING ACTIVITIES

	2022	2021
	£	£
Fundraising events	1,072	2,664
	<u> </u>	<u> </u>

LYMINGE PRESCHOOL

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2022**

3. INVESTMENT INCOME

	2022	2021
	£	£
Deposit account interest	14	1
	<u> </u>	<u> </u>

4. TRUSTEES' REMUNERATION AND BENEFITS

During the year, no Trustees received any remuneration in their role as Trustee. (2021- Nil).

Trustees' expenses

During the year, the Charity reimbursed Trustees £0 (2021 - £Nil) for expenses incurred.

5. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2022	2021
Preschool	9	7
	<u> </u>	<u> </u>

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

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	2,357
Charitable activities	
Preschool	147,630
Other trading activities	2,664
Investment income	1
Total	<u>152,652</u>
EXPENDITURE ON	
Raising funds	2,575
Charitable activities	
Preschool	132,885
Total	<u>135,460</u>
NET INCOME	17,192
RECONCILIATION OF FUNDS	
Total funds brought forward	90,504
TOTAL FUNDS CARRIED FORWARD	<u>107,696</u>

LYMINGE PRESCHOOL

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2022**

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Trade debtors	5,539	5,121
Tax	-	193
	<u>5,539</u>	<u>5,314</u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Accounts Payable	118	922
Other creditors	325	548
Accrued expenses	425	486
	<u>868</u>	<u>1,956</u>

9. MOVEMENT IN FUNDS

	At 1.9.21	Net movement in funds	At 31.8.22
	£	£	£
Unrestricted funds			
General fund	97,696	(3,727)	93,969
Reserve Fund	10,000	-	10,000
	<u>107,696</u>	<u>(3,727)</u>	<u>103,969</u>
TOTAL FUNDS	<u>107,696</u>	<u>(3,727)</u>	<u>103,969</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	138,210	(141,937)	(3,727)
	<u>138,210</u>	<u>(141,937)</u>	<u>(3,727)</u>
TOTAL FUNDS	<u>138,210</u>	<u>(141,937)</u>	<u>(3,727)</u>

LYMINGE PRESCHOOL

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2022**

9. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.9.20 £	Net movement in funds £	At 31.8.21 £
Unrestricted funds			
General fund	80,504	17,192	97,696
Reserve Fund	10,000	-	10,000
	<u>90,504</u>	<u>17,192</u>	<u>107,696</u>
TOTAL FUNDS	<u>90,504</u>	<u>17,192</u>	<u>107,696</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	152,652	(135,460)	17,192
	<u>152,652</u>	<u>(135,460)</u>	<u>17,192</u>
TOTAL FUNDS	<u>152,652</u>	<u>(135,460)</u>	<u>17,192</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.9.20 £	Net movement in funds £	At 31.8.22 £
Unrestricted funds			
General fund	80,504	13,465	93,969
Reserve Fund	10,000	-	10,000
	<u>90,504</u>	<u>13,465</u>	<u>103,969</u>
TOTAL FUNDS	<u>90,504</u>	<u>13,465</u>	<u>103,969</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	290,862	(277,397)	13,465
	<u>290,862</u>	<u>(277,397)</u>	<u>13,465</u>
TOTAL FUNDS	<u>290,862</u>	<u>(277,397)</u>	<u>13,465</u>

LYMINGE PRESCHOOL

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2022**

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2022.

LYMINGE PRESCHOOL

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2022**

	2022 £	2021 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	500	165
Grants	-	1,385
Other income	85	807
	585	2,357
Other trading activities		
Fundraising events	1,072	2,664
Investment income		
Deposit account interest	14	1
Charitable activities		
Child Income	136,539	147,630
	138,210	152,652
EXPENDITURE		
Raising donations and legacies		
Fundraising Expenses	188	2,575
Charitable activities		
Wages	117,370	108,752
Pensions	1,782	1,810
Rent	6,385	5,970
Insurance	832	818
Light and heat	620	600
Postage and stationery	611	381
Advertising	864	90
Sundries	1,686	989
Child Costs	2,981	3,970
Facility - Equipment	131	140
Facility - Garden	170	264
Facility - IT Costs	1,883	2,324
Facility - Kitchen	774	426
Licences & Permits	373	255
Facility - Repairs & Renewals	2,469	1,911
Training Costs	1,124	1,499
Facility - DBS Checks	228	315
Facility - Telephone	639	630
	140,922	131,144
Support costs		
Governance costs		
Legal & professional fees	827	1,741

This page does not form part of the statutory financial statements

LYMINGE PRESCHOOL

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2022

	2022 £	2021 £
Total resources expended	141,937	135,460
Net (expenditure)/income	(3,727)	17,192

This page does not form part of the statutory financial statements

Lyminge Pre School

England & Wales - Charity number 1029226

Accounts

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2021
FOR
LYMINGE PRESCHOOL**

LYMINGE PRESCHOOL

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2021**

	Page
Report of the Trustees	1
Independent Examiner's Report	2
Statement of Financial Activities	3
Balance Sheet	4
Notes to the Financial Statements	5 to 9
Detailed Statement of Financial Activities	10 to 11

LYMINGE PRESCHOOL
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2021

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 2019).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1029226

Principal address

Lyminge Village Hall
Woodlands Road
Lyminge
Kent
CT18 8EW

Trustees

A Hamilton
D J Mapley
Miss K Randall (resigned 29.6.21)
Mrs R Austin
Mrs L Hurst (resigned 29.6.21)
Mrs D Woods
Mrs E Thackray (resigned 14.9.20)
Miss J Grima (resigned 14.9.20)
Mrs T Taylor
Mrs E Opstad (resigned 1.5.21)
P Courtney (appointed 14.9.20)
K Towse (appointed 14.9.20)
J Davies (appointed 14.9.20)
E Leadsham (appointed 14.9.20)
V Acquah (appointed 14.9.20)
E Taylor (resigned 1.5.21)
K Geddes (appointed 29.6.21)
R Goody (appointed 29.6.21) (resigned 13.9.21)

Approved by order of the board of trustees on 27 June 2022 and signed on its behalf by:

A Hamilton - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
LYMINGE PRESCHOOL**

Independent examiner's report to the trustees of Lyminge Preschool

I report to the charity trustees on my examination of the accounts of Lyminge Preschool (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 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 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.

Mr P J L Higson

27 June 2022

LYMINGE PRESCHOOL

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2021**

	Notes	2021 Unrestricted funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		2,357	5,541
Charitable activities			
Preschool		147,630	144,922
Other trading activities	2	2,664	526
Investment income	3	1	33
Total		152,652	151,022
 EXPENDITURE ON			
Raising funds		2,575	-
Charitable activities			
Preschool		132,885	143,779
Total		135,460	143,779
NET INCOME		17,192	7,243
 RECONCILIATION OF FUNDS			
Total funds brought forward		90,504	83,261
TOTAL FUNDS CARRIED FORWARD		107,696	90,504

The notes form part of these financial statements

LYMINGE PRESCHOOL

BALANCE SHEET
31 AUGUST 2021

	Notes	2021 Unrestricted funds £	2020 Total funds £
CURRENT ASSETS			
Debtors: amounts falling due within one year	7	5,314	3,427
Cash at bank and in hand		104,338	89,022
		<u>109,652</u>	<u>92,449</u>
CREDITORS			
Amounts falling due within one year	8	(1,956)	(1,945)
		<u>107,696</u>	<u>90,504</u>
NET CURRENT ASSETS			
		<u>107,696</u>	<u>90,504</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		107,696	90,504
NET ASSETS		<u>107,696</u>	<u>90,504</u>
FUNDS	9		
Unrestricted funds		107,696	90,504
TOTAL FUNDS		<u>107,696</u>	<u>90,504</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 27 June 2022 and were signed on its behalf by:

A Hamilton - Trustee

D J Mapley - Trustee

The notes form part of these financial statements

LYMINGE PRESCHOOL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2021

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

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 2019)', 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 the amount 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 a 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 the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

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.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

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

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

LYMINGE PRESCHOOL

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2021**

2. OTHER TRADING ACTIVITIES

	2021	2020
	£	£
Fundraising events	2,664	526
	<u> </u>	<u> </u>

3. INVESTMENT INCOME

	2021	2020
	£	£
Deposit account interest	1	33
	<u> </u>	<u> </u>

4. TRUSTEES' REMUNERATION AND BENEFITS

During the year, no Trustees received any remuneration in their role as Trustee. (2020 - Nil).

Trustees' expenses

During the year, the Charity reimbursed Trustees £0 (2020 - £23) for expenses incurred.

5. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2021	2020
Preschool	7	10
	<u> </u>	<u> </u>

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

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	5,541
Charitable activities	
Preschool	144,922
Other trading activities	526
Investment income	33
Total	<u>151,022</u>
EXPENDITURE ON	
Charitable activities	
Preschool	143,779
NET INCOME	<u>7,243</u>

LYMINGE PRESCHOOL

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2021**

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

Unrestricted
funds
£

RECONCILIATION OF FUNDS

Total funds brought forward	83,261
TOTAL FUNDS CARRIED FORWARD	<u>90,504</u>

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Trade debtors	5,121	3,234
Tax	193	193
	<u>5,314</u>	<u>3,427</u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Accounts Payable	922	-
Other creditors	548	564
Accrued expenses	486	1,381
	<u>1,956</u>	<u>1,945</u>

9. MOVEMENT IN FUNDS

	At 1.9.20	Net movement in funds	At 31.8.21
	£	£	£
Unrestricted funds			
General fund	80,504	17,192	97,696
Reserve Fund	10,000	-	10,000
	<u>90,504</u>	<u>17,192</u>	<u>107,696</u>
TOTAL FUNDS	<u>90,504</u>	<u>17,192</u>	<u>107,696</u>

LYMINGE PRESCHOOL

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2021**

9. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	152,652	(135,460)	17,192
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>152,652</u>	<u>(135,460)</u>	<u>17,192</u>

Comparatives for movement in funds

	At 1.9.19 £	Net movement in funds £	At 31.8.20 £
Unrestricted funds			
General fund	73,261	7,243	80,504
Reserve Fund	10,000	-	10,000
	<hr/>	<hr/>	<hr/>
	83,261	7,243	90,504
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>83,261</u>	<u>7,243</u>	<u>90,504</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	151,022	(143,779)	7,243
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>151,022</u>	<u>(143,779)</u>	<u>7,243</u>

LYMINGE PRESCHOOL

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2021**

9. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.9.19 £	Net movement in funds £	At 31.8.21 £
Unrestricted funds			
General fund	73,261	24,435	97,696
Reserve Fund	10,000	-	10,000
	83,261	24,435	107,696
TOTAL FUNDS	83,261	24,435	107,696

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	303,674	(279,239)	24,435
	303,674	(279,239)	24,435
TOTAL FUNDS	303,674	(279,239)	24,435

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2021.

LYMINGE PRESCHOOL

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2021**

	2021 £	2020 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	165	446
Grants	1,385	4,317
Other income	807	778
	2,357	5,541
Other trading activities		
Fundraising events	2,664	526
Investment income		
Deposit account interest	1	33
Charitable activities		
Child Income	147,630	144,922
	152,652	151,022
EXPENDITURE		
Raising donations and legacies		
Fundraising Expenses	2,575	-
Charitable activities		
Wages	108,752	121,330
Pensions	1,810	1,709
Rent	5,970	4,465
Insurance	818	840
Light and heat	600	1,200
Postage and stationery	381	348
Advertising	90	615
Sundries	989	47
Child Costs	3,970	3,024
Facility - Equipment	140	551
Facility - Garden	264	919
Facility - IT Costs	2,324	1,039
Facility - Kitchen	426	549
Licences & Permits	255	35
Facility - Repairs & Renewals	1,911	3,254
Training Costs	1,499	2,101
Facility - DBS Checks	315	109
Facility - Telephone	630	2
	131,144	142,137

This page does not form part of the statutory financial statements

LYMINGE PRESCHOOL

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2021

	2021 £	2020 £
Support costs		
Governance costs		
Legal & professional fees	1,741	1,642
Total resources expended	<u>135,460</u>	<u>143,779</u>
Net income	<u>17,192</u>	<u>7,243</u>

This page does not form part of the statutory financial statements

Lyminge Pre School

England & Wales - Charity number 1029226

Accounts

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2020
FOR
LYMINGE PRESCHOOL**

LYMINGE PRESCHOOL

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2020**

	Page
Report of the Trustees	1
Independent Examiner's Report	2
Statement of Financial Activities	3
Balance Sheet	4
Notes to the Financial Statements	5 to 9
Detailed Statement of Financial Activities	10 to 11

LYMINGE PRESCHOOL
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2020

The trustees present their report with the financial statements of the charity for the year ended 31 August 2020. 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 2019).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1029226

Principal address

Lyminge Village Hall
Woodlands Road
Lyminge
Kent
CT18 8EW

Trustees

A Hamilton
D J Mapley
Miss K Randall
Mrs R Austin
Mrs L Hurst
Mrs D Woods
Mrs E Thackray (resigned 14.9.20)
Miss J Grima (resigned 14.9.20)
Mrs T Taylor
Mrs E Opstad (resigned 1.5.21)
P Courtney (appointed 14.9.20)
K Towse (appointed 14.9.20)
J Davies (appointed 14.9.20)
E Leadsham (appointed 14.9.20)
V Acquah (appointed 14.9.20)
E Taylor (appointed 1.9.19) (resigned 1.5.21)

Approved by order of the board of trustees on 28 June 2021 and signed on its behalf by:

A Hamilton - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
LYMINGE PRESCHOOL**

Independent examiner's report to the trustees of Lyminge Preschool

I report to the charity trustees on my examination of the accounts of Lyminge Preschool (the Trust) for the year ended 31 August 2020.

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 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 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.

Mr P J L Higson

30 June 2021

LYMINGE PRESCHOOL

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2020**

	Notes	2020 Unrestricted funds £	2019 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		5,541	756
Charitable activities			
Preschool		144,922	172,244
Other trading activities	2	526	2,221
Investment income	3	33	35
Total		151,022	175,256
 EXPENDITURE ON			
Raising funds		-	45
Charitable activities			
Preschool		143,779	152,037
Total		143,779	152,082
NET INCOME		7,243	23,174
 RECONCILIATION OF FUNDS			
Total funds brought forward		83,261	60,087
TOTAL FUNDS CARRIED FORWARD		90,504	83,261

The notes form part of these financial statements

LYMINGE PRESCHOOL

**BALANCE SHEET
31 AUGUST 2020**

	Notes	2020 Unrestricted funds £	2019 Total funds £
CURRENT ASSETS			
Debtors: amounts falling due within one year	7	3,427	6,138
Cash at bank and in hand		89,022	81,116
		<u>92,449</u>	<u>87,254</u>
CREDITORS			
Amounts falling due within one year	8	(1,945)	(3,993)
		<u>90,504</u>	<u>83,261</u>
NET CURRENT ASSETS			
		<u>90,504</u>	<u>83,261</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>90,504</u>	<u>83,261</u>
NET ASSETS			
		<u>90,504</u>	<u>83,261</u>
FUNDS			
Unrestricted funds	9	90,504	83,261
TOTAL FUNDS			
		<u>90,504</u>	<u>83,261</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 28 June 2021 and were signed on its behalf by:

A Hamilton - Trustee

D J Mapley - Trustee

LYMINGE PRESCHOOL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2020

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

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 2019)', 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 the amount 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 a 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 the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

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.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

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

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. OTHER TRADING ACTIVITIES

	2020	2019
	£	£
Fundraising events	526	2,221
	<u>526</u>	<u>2,221</u>

LYMINGE PRESCHOOL

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2020**

3. INVESTMENT INCOME

	2020	2019
	£	£
Deposit account interest	33	35
	<u>33</u>	<u>35</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

During the year, no Trustees received any remuneration in their role as Trustee. (2019 - Nil).

One Trustee resigned during the previous year to become an employee of the Charity.

Trustees' expenses

During the year, the Charity reimbursed Trustees £23 (2019 - £140) for expenses incurred.

5. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2020	2019
Preschool	10	11
	<u>10</u>	<u>11</u>

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

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	756
Charitable activities	
Preschool	172,244
Other trading activities	2,221
Investment income	35
Total	<u>175,256</u>
EXPENDITURE ON	
Raising funds	45
Charitable activities	
Preschool	152,037
Total	<u>152,082</u>
NET INCOME	<u>23,174</u>
RECONCILIATION OF FUNDS	
Total funds brought forward	60,087

LYMINGE PRESCHOOL

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2020**

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

Unrestricted
funds
£

TOTAL FUNDS CARRIED FORWARD

83,261

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020	2019
	£	£
Trade debtors	3,234	6,138
Tax	193	-
	<u>3,427</u>	<u>6,138</u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020	2019
	£	£
Accounts Payable	-	1,525
Social security and other taxes	-	497
Other creditors	564	210
Accrued expenses	1,381	1,761
	<u>1,945</u>	<u>3,993</u>

9. MOVEMENT IN FUNDS

	At 1.9.19	Net movement in funds	At 31.8.20
	£	£	£
Unrestricted funds			
General fund	73,261	7,243	80,504
Reserve Fund	10,000	-	10,000
	<u>83,261</u>	<u>7,243</u>	<u>90,504</u>
TOTAL FUNDS	<u>83,261</u>	<u>7,243</u>	<u>90,504</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	151,022	(143,779)	7,243
	<u>151,022</u>	<u>(143,779)</u>	<u>7,243</u>
TOTAL FUNDS	<u>151,022</u>	<u>(143,779)</u>	<u>7,243</u>

LYMINGE PRESCHOOL

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2020**

9. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.9.18 £	Net movement in funds £	At 31.8.19 £
Unrestricted funds			
General fund	50,087	23,174	73,261
Reserve Fund	10,000	-	10,000
	<u>60,087</u>	<u>23,174</u>	<u>83,261</u>
TOTAL FUNDS	<u><u>60,087</u></u>	<u><u>23,174</u></u>	<u><u>83,261</u></u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	175,256	(152,082)	23,174
	<u>175,256</u>	<u>(152,082)</u>	<u>23,174</u>
TOTAL FUNDS	<u><u>175,256</u></u>	<u><u>(152,082)</u></u>	<u><u>23,174</u></u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.9.18 £	Net movement in funds £	At 31.8.20 £
Unrestricted funds			
General fund	50,087	30,417	80,504
Reserve Fund	10,000	-	10,000
	<u>60,087</u>	<u>30,417</u>	<u>90,504</u>
TOTAL FUNDS	<u><u>60,087</u></u>	<u><u>30,417</u></u>	<u><u>90,504</u></u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	326,278	(295,861)	30,417
	<u>326,278</u>	<u>(295,861)</u>	<u>30,417</u>
TOTAL FUNDS	<u><u>326,278</u></u>	<u><u>(295,861)</u></u>	<u><u>30,417</u></u>

LYMINGE PRESCHOOL

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2020**

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2020.

LYMINGE PRESCHOOL

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2020**

	2020 £	2019 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	446	-
Grants	4,317	-
Other income	778	756
	5,541	756
Other trading activities		
Fundraising events	526	2,221
Investment income		
Deposit account interest	33	35
Charitable activities		
Child Income	144,922	172,244
	151,022	175,256
EXPENDITURE		
Raising donations and legacies		
Fundraising Expenses	-	45
Charitable activities		
Wages	121,330	117,126
Pensions	1,709	1,183
Rent	4,465	7,707
Insurance	840	830
Light and heat	1,200	1,200
Postage and stationery	348	803
Advertising	615	529
Sundries	47	1,615
Child Costs	3,024	7,503
Facility - Equipment	551	273
Facility - Garden	919	222
Facility - IT Costs	1,039	2,196
Facility - Kitchen	549	755
Licences & Permits	35	255
Facility - Repairs & Renewals	3,254	3,033
Training Costs	2,101	2,605
Facility - DBS Checks	109	201
Travel & Subsistence	-	508
Facility - Telephone	2	41
	142,137	148,585
Support costs		

This page does not form part of the statutory financial statements

LYMINGE PRESCHOOL

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2020**

	2020 £	2019 £
Support costs		
Governance costs		
Legal & professional fees	1,642	3,452
Total resources expended	<u>143,779</u>	<u>152,082</u>
Net income	<u>7,243</u>	<u>23,174</u>

This page does not form part of the statutory financial statements