

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

# **LYMINGE PRESCHOOL**

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**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**

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

The notes form part of these financial statements

**LYMINGE PRESCHOOL**

**BALANCE SHEET  
31 AUGUST 2022**

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

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

**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>14</u>	<u>1</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
	9	7
Preschool	<u>9</u>	<u>7</u>

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

**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	2,357
<b>Charitable activities</b>	
Preschool	147,630
Other trading activities	2,664
Investment income	1
<b>Total</b>	<u>152,652</u>
<b>EXPENDITURE ON</b>	
Raising funds	2,575
<b>Charitable activities</b>	
Preschool	132,885
<b>Total</b>	<u>135,460</u>
<b>NET INCOME</b>	17,192
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	90,504
<b>TOTAL FUNDS CARRIED FORWARD</b>	<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 £
<b>Unrestricted funds</b>			
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>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	138,210	(141,937)	(3,727)
	<u>138,210</u>	<u>(141,937)</u>	<u>(3,727)</u>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
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>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	152,652	(135,460)	17,192
	<u>152,652</u>	<u>(135,460)</u>	<u>17,192</u>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
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>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	290,862	(277,397)	13,465
	<u>290,862</u>	<u>(277,397)</u>	<u>13,465</u>
<b>TOTAL FUNDS</b>	<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 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	500	165
Grants	-	1,385
Other income	85	807
	<hr/> 585	<hr/> 2,357
<b>Other trading activities</b>		
Fundraising events	1,072	2,664
<b>Investment income</b>		
Deposit account interest	14	1
<b>Charitable activities</b>		
Child Income	136,539	147,630
	<hr/>	<hr/>
<b>Total incoming resources</b>	138,210	152,652
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Fundraising Expenses	188	2,575
<b>Charitable activities</b>		
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
	<hr/> 140,922	<hr/> 131,144
<b>Support costs</b>		
<b>Governance costs</b>		
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
<b>Net (expenditure)/income</b>	<b>(3,727)</b>	<b>17,192</b>

This page does not form part of the statutory financial statements