

LADYBIRDS PLAYGROUP (TICEHURST)

England & Wales · Charity number 1040317

Details

Other names	TICEHURST COMMUNITY PLAYGROUP, LADYBIRDS PRE SCHOOL
Status	Registered
Legal form	Other
Registered	1994-08-19
Register	View on the Charity Commission register

Contact

Address Co Ticehurst And Flimwell Primary
Steellands Rise
Ticehurst
East Sussex
TN5 7DH

Phone 01580201617

Email info@ladybirdsnursery.co.uk

Website <https://www.ladybirdsnursery.co.uk/>

Activities

Objects: TO ADVANCE THE EDUCATION OF CHILDREN BELOW COMPULSORY SCHOOL AGE IN TICEHURST PARISH BY (A) PROVIDING SAFE AND SATISFYING GROUP PLAY, IN WHICH PARENTS HAVE THE RIGHT TO TAKE PART. (B) ENCOURAGING OTHER CHARITABLE ACTIVITIES THROUGH WHICH PARENTS MAY HELP THE CHILDREN.

Activities: Ladybirds aim is enhance the education of children below compulsory school age in the Parish of Ticehurst by providing safe and satisfying group play in which the parents have the right to take part and by encouraging other activities through which parents may help their children. This is accomplished by offering affordable quality childcare and education in conjunction with other professionals.

Classification

- **How:** Makes Grants To Organisations, Provides Human Resources, Other Charitable Activities
- **What:** Education/training
- **Who:** Children/young People

Geography

- East Sussex

Finances

Period end	Income	Expenditure	Assets	Employees
2024-08-31	£535,814	£450,560	£163,529	21
2023-08-31	£376,167	£360,644	-	-
2022-08-31	£370,861	£409,669	-	-
2021-08-31	£390,543	£369,924	-	-
2020-08-31	£286,408	£234,843	-	-

Trustees

Name	Role	Appointed
KAREN JANE MARR	Chair	
ALISON BISSETT		
Alison Mary Grinham		2022-01-01
Charis Sawatzky		2020-01-16
Kate Warlow		2020-01-17
Michelle Payne		2020-01-16
Tracy Pecover		2020-01-16

LADYBIRDS PLAYGROUP (TICEHURST)

England & Wales - Charity number 1040317

Accounts

Registered Charity Number: 1040317



LADYBIRDS PRE SCHOOL PLAYGROUP

REPORT AND FINANCIAL STATEMENTS

YEAR ENDED 31st August 2024

Ladybirds Pre School Playgroup

Report and financial statements for the year ended 31st August 2024

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Ladybirds Pre School Playgroup

LEGAL INFORMATION

Registered Charity Number	1040317
Office Address	Ticehurst and Flimwell CEP School Steellands Rise Ticehurst East Sussex TN5 7DH
Chair	Mrs Karen Marr
Manager	Mrs Alison Mary Grinham
Bankers	National Westminster Bank PLC 130 High Street Tonbridge Kent
Independent Examiner	Susan Wilson FCCA 117 Heath Way Northumberland Heath Erith, Kent, DA8 3LZ

Ladybirds Pre School Playgroup

REPORT OF THE TRUSTEES for the year ended 31st August 2024

Objects, Organisation and Activities

Ladybirds aim is to enhance the education of children below compulsory school age in the Parish of Ticehurst by providing safe and satisfying group play in which the parents have the right to take part and by encouraging other activities through which parents may help their children. This is accomplished by offering affordable quality childcare and education in conjunction with other professionals.

Trustees' Responsibilities

Ladybirds Pre School (or Ladybirds Playgroup (Ticehurst)) is governed by a Board of Trustees. The Trustees are required to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the income and expenditure of the charity for that period.

The Trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time, the financial position of the charity. The Trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The charity's Trustees have complied with the duty in Section 4 of the Charities Act 2006 to have due regard to Public Benefit guidance published by the Charity Commission.

Structure, Governance and Management

The committee shall consist of 3 officers (Chairman, Secretary and Treasurer) and not less than 4 nor more than 9 other elected members, not more than 3 members co-opted by the committee. At least half of the committee at the time of election must be parents or guardians of children attending Ladybirds. The officers and members shall be elected for one year at the AGM.

The following Trustees served from 1 September 2023 until the date of this report, unless otherwise stated:

Karen Jane Marr –Chair
Alison Bissett - Secretary
Kate Warlow – Treasurer
Charis Sawatzky
Tracey Pecover
Samantha Rabson
Marcella Chambers
Michelle Payne

Ladybirds Pre School Playgroup

REPORT OF THE TRUSTEES for the year ended 31st August 2024

Review of activities

Review of Activities Financial Year Ending 31st August 2024

Financial Review

Total incoming resources for the year were £535,814 (2023 - £376,167). Resources expended were £450,560 (2023 - £360,644), resulting in a net surplus of £85,254 (2023 net surplus - £15,523). At 31st August 2024 the charity had net current assets of £173,296 (2023 - £102,478) including cash of £145,138 (2023 – £44,139).

Reserves Policy

The Trustees have considered the reserves required to operate the charity and have concluded that it would be prudent to maintain unrestricted funds at a level sufficient to cover four months' normal income and to provide funds for statutory compensation payments in the event of the charity closing. The Trustees consider that the level of unrestricted funds as at 31st August 2024 does not meet this objective.

Risk Assessment

The Trustees have assessed the risks to which the charity is exposed and have put in place measures and controls to mitigate the effects of such risks on the finances and general operation of the organisation.

This report was approved by the Trustees on 25th June 2025 and signed on their behalf:

Mrs K Marr
Trustee

Ladybirds Pre School Playgroup

Independent Examiner's Report

Report of the Independent Examiner to the Trustees on the Accounts of the Charity for the year ended 31st August 2024

I report on the financial statements of the charity on pages 7 to 9 which have been prepared in accordance with the Financial Reporting Standard for Smaller Entities (the FRSSE), effective April 2008, as modified by the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England and Wales, effective April 2005, revised in June 2008, under historical cost convention and the accounting policies set out on page 8.

Respective responsibilities of Trustees and Examiner

As described on page 3, the charity's Trustees are responsible for the preparation of the accounts. The charity's Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the memorandum and articles of the charity for the conducting of an audit, and that the charity is exempt from an audit under the Companies Act 2006. The Trustees also consider the charity to be exempt from the requirement to be subject to Independent Examination.

My responsibility is to review accounts upon the basis of the information supplied to me.

No Statement of Opinion

I have not carried out any audit procedures and have relied upon the information supplied to me by the Trustees, and the information supplied by the Trustees in the course of the examination is not subjected to audit test or enquires, and consequently I do not express an audit or other assurance opinion on the view given by the accounts.

Susan Wilson FCCA
117 Heath Way
Northumberland Heath
Erith
Kent
DA8 3LZ

Ladybirds Pre School Playgroup

STATEMENT OF FINANCIAL ACTIVITIES YEAR ENDED 31st August 2024

The net incoming resources reflect the results of continuing activities for the year.

There were no recognised gains or losses other than those recorded in the Statement of Financial Activities.

	Notes	Restricted Funds £	Unrestricted Funds £	Total 2024	Total 2023 £
Incoming resources					
Grants, Donations and similar incoming resources					
○ ESCC – Inclusion		0		0	0
○ Isend Bursary		9149		9149	0
○ EY Recovery		10350		10350	6000
○ ESCC Ukraine Support			0	0	3000
○ Apprenticeship Incentive		0		0	500
○ DAF Payment		3693		3693	828
○ NDNA (Maths Competition)		0		20	250
Income from charitable activities					
Playgroup Fees	2				
Income from activities to generate funds			506192	506192	365302
Bank interest			1364	1364	243
Other Income					
Other Income			5066	5066	44
Total incoming resources		<u>23192</u>	<u>512622</u>	<u>535814</u>	<u>376167</u>
Costs of raising funds					
Charitable expenditure	3	21842	428489	450331	359974
Governance costs	4		229	229	670
Total resources expended		<u>21842</u>	<u>428718</u>	<u>450560</u>	<u>360644</u>
Net income for the year		<u>1350</u>	<u>83904</u>	<u>85254</u>	<u>15523</u>
Funds at the start of the year					
Prior year adjustment				1	31
Funds at the end of the year		<u><u>5350</u></u>	<u><u>158178</u></u>	<u><u>163529</u></u>	<u><u>78274</u></u>

Ladybirds Pre School Playgroup

BALANCE SHEET AS AT 31st August 2024

	Notes	2024		2023	
		£	£	£	£
Fixed Assets			4652		0
Current Assets					
Debtors	6		27938		58118
Current account (incl Petty cash)		3047		11911	
Reserve Accounts		<u>142091</u>		<u>32228</u>	
Prepaid Expense			145138		44129
			220		220
Total Assets			<u>177948</u>		<u>102477</u>
Creditors	7		(14419)		(24203)
Total Assets Less Current Liabilities			<u>163529</u>		<u>78274</u>
Funds					
Restricted funds	8		5350		4000
Unrestricted funds			<u>158179</u>		<u>74274</u>
			<u>163529</u>		<u>78274</u>

The notes on pages 8 and 9 form part of these financial statements

These financial statements were approved by the Trustees on 27th June 2025 and signed on their behalf.

Mrs K Marr
Trustee

Ladybirds Pre School Playgroup

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31st August 2024

1. Accounting policies

The principal accounting policies which are adopted in the preparation of the financial statements are set out below.

(a) Basis of Accounting

The accounts for the year ended 31st August 2024 have been prepared under the historical cost convention and in accordance with applicable accounting standards and comply with the current Statement of Recommended Practice 'Accounting and Reporting by Charities' (the Charities SORP) issued in March 2005.

(b) Funds

Unrestricted funds comprise those funds which the Trustees are free to use in accordance with the charitable objectives of the charity.

Restricted funds are those funds which arise from grants and donations which have been given for a particular purpose.

(c) Expenditure

Costs of generating funds include costs directly attributable to raising income. Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the cost of external scrutiny and costs linked to the strategic management of the charity.

(d) Tangible Fixed Assets

The charity has acquired tangible fixed assets this year. Computers have been capitalised over 5 years, ie, using a straight line basis of depreciation, at a rate of 20% per annum.

2. Incoming resources

Playgroup fees include statutory grants for nursery education, these amount to £187,640 (2023 £143,173) for those children who meet the qualifying criteria.

3. Charitable Expenditure

	Restricted Funds	Unrestricted Funds	Total 2024	<i>Total 2023</i>
	£	£	£	£
Staffing	21842	328581	350423	321104
Catering		10815	10815	12131
Other staff costs		5788	5788	2878
Equipment and materials		13979	13979	3722
Rent		18025	18025	7010
Telephone		714	714	1268
Stationery and office equipment		1667	1667	395
Premises costs		17999	17999	5618
Insurance		977	977	880
Bad Debts		26021	26021	3426
Miscellaneous expenditure		254	254	77
Subscriptions & software		1955	1955	1050
Depreciation		1163	1163	0
Bank Charges		465	465	285
Interest Payable		86	86	130
	21842	428489	450331	359974

4. Governance costs

	2024	<i>2023</i>
	£	£
Legal expenses	220	220
Independent Examiner's Fee	9	450
	229	670

Over accrued in prior year on Independent Examiner's fees.

Ladybirds Pre School Playgroup

NOTES TO THE FINANCIAL STATEMENTS (continued)

YEAR ENDED 31st August 2024

5. Remuneration

No remuneration is paid to any Trustee for acting as a Trustee. Ladybirds Nursery and Preschool Ltd receives payment for providing agreed services to the charity. Alison Grinham, Manager, is a Director of Ladybirds Nursery and Preschool Ltd.

6. Debtors

	2024	2023
	£	£
Trade debtors	27938	58118
HMRC CJRS	0	0
	<u>27938</u>	<u>58118</u>

7. Creditors

	2024	2023
	£	£
Trade Creditors	13919	22533
Accruals	500	1450
HMRC PAYE		220
	<u>14419</u>	<u>24203</u>

8. Movement in Restricted Funds

	Funds at 31 st August 2023	Incoming Resources	Resources Expended	Resources Transferred	Funds at 31 st August 2024
Restricted Funds	£	£	£	£	£
Staffing	4000	23192	21842	0	5350
Equipment and materials	0	0	0	0	0

Details of Incoming Restricted Funds:

I Send Bursary	£9,149
Disability Access Fund	£3,693
EY Recovery (EYEMPF_197)	£10,350

LADYBIRDS PLAYGROUP (TICEHURST)

England & Wales - Charity number 1040317

Accounts

Registered Charity Number: 1040317



LADYBIRDS PRE SCHOOL PLAYGROUP

REPORT AND FINANCIAL STATEMENTS

YEAR ENDED 31st August 2023

Ladybirds Pre School Playgroup

Report and financial statements for the year ended 31st August 2023

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Chair	Mrs Karen Marr
Manager	Mrs Alison Mary Grinham
Bankers	National Westminster Bank PLC 130 High Street Tonbridge Kent
Independent Examiner	Susan Wilson FCCA 117 Heath Way Northumberland Heath Erith, Kent, DA8 3LZ

Ladybirds Pre School Playgroup

REPORT OF THE TRUSTEES for the year ended 31st August 2023

Objects, Organisation and Activities

Ladybirds aim is to enhance the education of children below compulsory school age in the Parish of Ticehurst by providing safe and satisfying group play in which the parents have the right to take part and by encouraging other activities through which parents may help their children. This is accomplished by offering affordable quality childcare and education in conjunction with other professionals.

Trustees' Responsibilities

Ladybirds Pre School (or Ladybirds Playgroup (Ticehurst)) is governed by a Board of Trustees. The Trustees are required to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the income and expenditure of the charity for that period.

The Trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time, the financial position of the charity. The Trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The charity's Trustees have complied with the duty in Section 4 of the Charities Act 2006 to have due regard to Public Benefit guidance published by the Charity Commission.

Structure, Governance and Management

The committee shall consist of 3 officers (Chairman, Secretary and Treasurer) and not less than 4 nor more than 9 other elected members, not more than 3 members co-opted by the committee. At least half of the committee at the time of election must be parents or guardians of children attending Ladybirds. The officers and members shall be elected for one year at the AGM.

The following Trustees served from 1 September 2022 until the date of this report, unless otherwise stated:

Karen Jane Marr –Chair
Alison Bissett - Secretary
Kate Warlow – Treasurer
Charis Sawatzky
Tracey Pecover
Samantha Rabson
Marcella Chambers
Michelle Payne

Ladybirds Pre School Playgroup

REPORT OF THE TRUSTEES for the year ended 31st August 2023

Review of activities

Review of Activities Financial Year Ending 31st August 2023

Financial Review

Total incoming resources for the year were £376167 (2022 - £370861). Resources expended were £360644 (2022 - £409,669), resulting in a net surplus of £15523 (2022 net deficit - £38808). At 31st August 2023 the charity had net current assets of £102477 (2022 - £83,439) including cash of £44139 (2022 – £36,373).

Reserves Policy

The Trustees have considered the reserves required to operate the charity and have concluded that it would be prudent to maintain unrestricted funds at a level sufficient to cover four months' normal income and to provide funds for statutory compensation payments in the event of the charity closing. The Trustees consider that the level of unrestricted funds as at 31st August 2023 does not meet this objective.

Risk Assessment

The Trustees have assessed the risks to which the charity is exposed and have put in place measures and controls to mitigate the effects of such risks on the finances and general operation of the organisation.

This report was approved by the Trustees on 28th June 2024 and signed on their behalf:

Mrs K Marr
Trustee

Ladybirds Pre School Playgroup

Independent Examiner's Report

Report of the Independent Examiner to the Trustees on the Accounts of the Charity for the year ended 31st August 2023

I report on the financial statements of the charity on pages 7 to 9 which have been prepared in accordance with the Financial Reporting Standard for Smaller Entities (the FRSSE), effective April 2008, as modified by the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England and Wales, effective April 2005, revised in June 2008, under historical cost convention and the accounting policies set out on page 8.

Respective responsibilities of Trustees and Examiner

As described on page 3, the charity's Trustees are responsible for the preparation of the accounts. The charity's Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the memorandum and articles of the charity for the conducting of an audit, and that the charity is exempt from an audit under the Companies Act 2006. The Trustees also consider the charity to be exempt from the requirement to be subject to Independent Examination.

My responsibility is to review accounts upon the basis of the information supplied to me.

No Statement of Opinion

I have not carried out any audit procedures and have relied upon the information supplied to me by the Trustees, and the information supplied by the Trustees in the course of the examination is not subjected to audit test or enquires, and consequently I do not express an audit or other assurance opinion on the view given by the accounts.

Susan Wilson FCCA
117 Heath Way
Northumberland Heath
Erith
Kent
DA8 3LZ

Ladybirds Pre School Playgroup

STATEMENT OF FINANCIAL ACTIVITIES YEAR ENDED 31st August 2023

The net incoming resources reflect the results of continuing activities for the year.

There were no recognised gains or losses other than those recorded in the Statement of Financial Activities.

	Notes	Restricted Funds £	Unrestricted Funds £	Total 2023	Total 2022 £
Incoming resources					
Grants, Donations and similar incoming resources					
○ ESCC – Inclusion		0		0	9231
○ C-19 Job Ret Sch Grant		0		0	3116
○ EY Recovery		6000		6000	0
○ ESCC Ukraine Support			3000	3000	0
○ Apprenticeship Incentive		500		500	1500
○ DAF Payment		828		828	1230
○ NDNA (Maths Competition)		250		250	250
Income from charitable activities					
Playgroup Fees	2				355451
Income from activities to generate funds			365302	365302	0
Bank interest			243	243	21
Other Income					
Other Income			44	44	62
Total incoming resources		7578	368589	376167	370861
Costs of raising funds					
Charitable expenditure	3	3578	356396	359974	409249
Governance costs	4		670	670	420
Total resources expended		3578	357066	360644	409669
Net income for the year		4000	11523	15523	-38808
Funds at the start of the year					
Prior year adjustment			31	31	0
Funds at the end of the year		4000	74274	78274	62720

Ladybirds Pre School Playgroup

BALANCE SHEET AS AT 31st August 2023

	Notes	2023		2022	
		£	£	£	£
Current Assets					
Debtors	6		58118		46846
Current account (incl Petty cash)		11911		2530	
Reserve Accounts		<u>32228</u>		<u>33843</u>	
Prepaid Expense			44139		36373
			220		220
Total Current Assets			<u>102477</u>		<u>83439</u>
Creditors	7		(24203)		(20719)
Total Assets Less Current Liabilities			<u>78274</u>		<u>62720</u>
Funds					
Restricted funds	8		4000		0
Unrestricted funds			<u>74274</u>		<u>62720</u>
			<u>78274</u>		<u>62720</u>

The notes on pages 8 and 9 form part of these financial statements

These financial statements were approved by the Trustees on 26th June 2024 and signed on their behalf.

Mrs K Marr
Trustee

Ladybirds Pre School Playgroup

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31st August 2023

1. Accounting policies

The principal accounting policies which are adopted in the preparation of the financial statements are set out below.

(a) Basis of Accounting

The accounts for the year ended 31st August 2023 have been prepared under the historical cost convention and in accordance with applicable accounting standards and comply with the current Statement of Recommended Practice 'Accounting and Reporting by Charities' (the Charities SORP) issued in March 2005.

(b) Funds

Unrestricted funds comprise those funds which the Trustees are free to use in accordance with the charitable objectives of the charity.

Restricted funds are those funds which arise from grants and donations which have been given for a particular purpose.

(c) Expenditure

Costs of generating funds include costs directly attributable to raising income. Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the cost of external scrutiny and costs linked to the strategic management of the charity.

(d) Tangible Fixed Assets

The charity holds no tangible fixed assets. The cost of equipment and other items purchased for use by the charity is charged to the revenue account in the period in which it is purchased.

2. Incoming resources

Playgroup fees include statutory grants for nursery education, these amount to £143173 (2022 £185801) for those children who meet the qualifying criteria.

3. Charitable Expenditure

	Restricted Funds	Unrestricted Funds	Total 2023	<i>Total 2022</i>
	£	£	£	£
Staffing	3578	317526	321104	342573
Catering		12131	12131	12903
Other staff costs		2878	2878	1987
Equipment and materials		3722	3722	26521
Rent		7010	7010	12017
Telephone		1268	1268	1425
Stationery and office equipment		395	395	1948
Premises costs		5618	5618	7136
Insurance		880	880	1295
Bad Debts		3426	3426	0
Miscellaneous expenditure		77	77	0
Subscriptions & software		1050	1050	1291
Bank Charges		285	285	153
Interest Payable		130	130	0
	3578	356396	359974	409249

4. Governance costs

	2023	<i>2022</i>
	£	£
Legal expenses	220	220
Independent Accountant's Fee	450	200
	670	420

Ladybirds Pre School Playgroup

NOTES TO THE FINANCIAL STATEMENTS (continued)

YEAR ENDED 31st August 2023

5. Remuneration

No remuneration is paid to any Trustee for acting as a Trustee. Ladybirds Nursery and Preschool Ltd receives payment for providing agreed services to the charity. Alison Grinham, Manager, is a Director of Ladybirds Nursery and Preschool Ltd.

6. Debtors

	2023	2022
	£	£
Trade debtors	58118	46846
HMRC CJRS	0	0
	<u>58118</u>	<u>46846</u>

7. Creditors

	2023	2022
	£	£
Trade Creditors	22533	13283
Accruals	1450	1000
HMRC PAYE	220	6436
	<u>24203</u>	<u>20719</u>

8. Movement in Restricted Funds

	Funds at 31 st August 2022	Incoming Resources	Resources Expended	Resources Transferred	Funds at 31 st August 2023
Restricted Funds	£	£	£	£	£
Staffing	0	7578	3578	0	4000
Equipment and materials	0	0	0	0	0

Details of Incoming Restricted Funds:

Apprenticeship	£500
Disability Access Fund	£828
NDNA (Maths Competition)	£250
EY Recovery (EYEMPF_197)	£6000
ESCC Ukraine Support	£3000

LADYBIRDS PLAYGROUP (TICEHURST)

England & Wales - Charity number 1040317

Accounts

Registered Charity Number: 1040317



LADYBIRDS PRE SCHOOL PLAYGROUP

REPORT AND FINANCIAL STATEMENTS

YEAR ENDED 31st August 2022

Ladybirds Pre School Playgroup

Report and financial statements for the year ended 31st August 2022

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LEGAL INFORMATION

Registered Charity Number	1040317
Office Address	Ticehurst and Flimwell CEP School Steellands Rise Ticehurst East Sussex TN5 7DH
Chair	Mrs Karen Marr
Manager	Mrs Alison Mary Grinham
Bankers	National Westminster Bank PLC 130 High Street Tonbridge Kent
Independent Examiner	Susan Wilson FCCA 117 Heath Way Northumberland Heath Erith, Kent, DA8 3LZ

Ladybirds Pre School Playgroup

REPORT OF THE TRUSTEES for the year ended 31st August 2022

Objects, Organisation and Activities

Ladybirds aim is to enhance the education of children below compulsory school age in the Parish of Ticehurst by providing safe and satisfying group play in which the parents have the right to take part and by encouraging other activities through which parents may help their children. This is accomplished by offering affordable quality childcare and education in conjunction with other professionals.

Trustees' Responsibilities

Ladybirds Pre School (or Ladybirds Playgroup (Ticehurst)) is governed by a Board of Trustees. The Trustees are required to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the income and expenditure of the charity for that period.

The Trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time, the financial position of the charity. The Trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The charity's Trustees have complied with the duty in Section 4 of the Charities Act 2006 to have due regard to Public Benefit guidance published by the Charity Commission.

Structure, Governance and Management

The committee shall consist of 3 officers (Chairman, Secretary and Treasurer) and not less than 4 nor more than 9 other elected members, not more than 3 members co-opted by the committee. At least half of the committee at the time of election must be parents or guardians of children attending Ladybirds. The officers and members shall be elected for one year at the AGM.

The following Trustees served from 1 September 2021 until the date of this report, unless otherwise stated:

Lisa Bernadette Hobby - Chair (resigned Jan 22)
Karen Jane Marr – Treasurer – (Acting Chair from Jan 22)
Alison Bissett - Secretary
Charis Sawatzky
Tracey Pecover
Kate Warlow – (Acting Treasurer from Jan 22)
Samantha Rabson
Marcella Chambers
Michelle Payne
Chloe Bridger (resigned 25th August 2022)

Ladybirds Pre School Playgroup

REPORT OF THE TRUSTEES for the year ended 31st August 2022

Review of activities

Review of Activities Financial Year Ending 31st August 2022

Financial Review

Total incoming resources for the year were £370,861 (2021 - £390,543). Resources expended were £409,669 (2021 - £369,924), resulting in a net deficit of £38,808 (2021 surplus £20,619). At 31st August 2022 the charity had net current assets of £83,439 (2021 - £111,729) including cash of £36,373 (2021 – £86,138).

Reserves Policy

The Trustees have considered the reserves required to operate the charity and have concluded that it would be prudent to maintain unrestricted funds at a level sufficient to cover four months' normal income and to provide funds for statutory compensation payments in the event of the charity closing. The Trustees consider that the level of unrestricted funds as at 31st August 2022 does not meet this objective.

Risk Assessment

The Trustees have assessed the risks to which the charity is exposed and have put in place measures and controls to mitigate the effects of such risks on the finances and general operation of the organisation.

This report was approved by the Trustees on 28th June 2023 and signed on their behalf:

Mrs K Marr
Trustee

Ladybirds Pre School Playgroup

Independent Examiner's Report

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

I report on the financial statements of the charity on pages 7 to 9 which have been prepared in accordance with the Financial Reporting Standard for Smaller Entities (the FRSSE), effective April 2008, as modified by the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England and Wales, effective April 2005, revised in June 2008, under historical cost convention and the accounting policies set out on page 8.

Respective responsibilities of Trustees and Examiner

As described on page 3, the charity's Trustees are responsible for the preparation of the accounts. The charity's Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the memorandum and articles of the charity for the conducting of an audit, and that the charity is exempt from an audit under the Companies Act 2006. The Trustees also consider the charity to be exempt from the requirement to be subject to Independent Examination.

My responsibility is to review accounts upon the basis of the information supplied to me.

No Statement of Opinion

I have not carried out any audit procedures and have relied upon the information supplied to me by the Trustees, and the information supplied by the Trustees in the course of the examination is not subjected to audit test or enquires, and consequently I do not express an audit or other assurance opinion on the view given by the accounts.

Susan Wilson FCCA
117 Heath Way
Northumberland Heath
Erith
Kent
DA8 3LZ

Ladybirds Pre School Playgroup

STATEMENT OF FINANCIAL ACTIVITIES YEAR ENDED 31st August 2022

The net incoming resources reflect the results of continuing activities for the year.

There were no recognised gains or losses other than those recorded in the Statement of Financial Activities.

	Notes	Restricted Funds £	Unrestricted Funds £	Total 2022	Total 2021 £
Incoming resources					
Grants, Donations and similar incoming resources					
o		ESCC – Inclusion	9231	9231	4489
o		C-19 Job Ret Sch Grant	3116	3116	65225
o		Brighton Uni EYITT		0	14000
o		ESCC Covid-19		0	17153
o		Apprenticeship Incentive	1500	1500	0
o		DAF Payment	1230	1230	1230
o		NDNA (Maths Competition)	250	250	0
Income from charitable activities					
	2	Playgroup Fees	355451	355451	288373
Income from activities to generate funds					
		Bank interest	21	21	9
Other Income					
		Other Income	62	62	21
Total incoming resources					
		15327	355534	370861	390543
Costs of raising funds					
			0	0	0
	3	Charitable expenditure	379922	409249	369304
	4	Governance costs	420	420	620
Total resources expended					
		29327	380342	409669	369924
Net income for the year					
		-14000	-24808	-38808	20619
Funds at the start of the year					
		14000	87528	101528	80909
Funds at the end of the year					
		0	62720	62720	101528

Ladybirds Pre School Playgroup

BALANCE SHEET AS AT 31st August 2022

	Notes	2022		2021	
		£	£	£	£
Current Assets					
Debtors	6		46846		25371
Current account (incl Petty cash)		2530		11472	
Reserve Accounts		<u>33843</u>		<u>74666</u>	
Prepaid Expense			36373 220		86138 220
Total Current Assets			<u>83439</u>		<u>111729</u>
Creditors	7		(20719)		(10201)
Total Assets Less Current Liabilities			<u>62720</u>		<u>101528</u>
Funds					
Restricted funds	8		0		14000
Unrestricted funds			<u>62720</u>		<u>87528</u>
			<u>62720</u>		<u>101528</u>

The notes on pages 8 and 9 form part of these financial statements

These financial statements were approved by the Trustees on 28th June 2023 and signed on their behalf.

Mrs K Marr
Trustee

Ladybirds Pre School Playgroup

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31st August 2022

1. Accounting policies

The principal accounting policies which are adopted in the preparation of the financial statements are set out below.

(a) Basis of Accounting

The accounts for the year ended 31st August 2022 have been prepared under the historical cost convention and in accordance with applicable accounting standards and comply with the current Statement of Recommended Practice 'Accounting and Reporting by Charities' (the Charities SORP) issued in March 2005.

(b) Funds

Unrestricted funds comprise those funds which the Trustees are free to use in accordance with the charitable objectives of the charity.

Restricted funds are those funds which arise from grants and donations which have been given for a particular purpose.

(c) Expenditure

Costs of generating funds include costs directly attributable to raising income. Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the cost of external scrutiny and costs linked to the strategic management of the charity.

(d) Tangible Fixed Assets

The charity holds no tangible fixed assets. The cost of equipment and other items purchased for use by the charity is charged to the revenue account in the period in which it is purchased.

2. Incoming resources

Playgroup fees include statutory grants for nursery education, these amount to £185,801 (2021: £150,651) for those children who meet the qualifying criteria.

3. Charitable Expenditure

	Restricted Funds	Unrestricted Funds	Total 2022	<i>Total 2021</i>
	£	£	£	£
Staffing	29327	313246	342573	329690
Catering		12903	12903	4271
Other staff costs		1987	1987	3083
Equipment and materials		26521	26521	11350
Rent		12017	12017	12017
Telephone		1425	1425	910
Stationery and office equipment		1948	1948	1892
Premises costs		7136	7136	4160
Insurance		1295	1295	984
Miscellaneous expenditure		0	0	-1
Subscriptions & software		1291	1291	948
Bank Charges		153	153	0
	29327	379922	409249	369304

4. Governance costs

	2022	<i>2021</i>
	£	£
Legal expenses	220	220
Independent Accountant's Fee	200	400
	420	620

Ladybirds Pre School Playgroup

NOTES TO THE FINANCIAL STATEMENTS (continued)

YEAR ENDED 31st August 2022

5. Remuneration

No remuneration is paid to any Trustee for acting as a Trustee. Ladybirds Nursery and Preschool Ltd receives payment for providing agreed services to the charity. Alison Grinham, Manager, is a Director of Ladybirds Nursery and Preschool Ltd.

6. Debtors

	2022	2021
	£	£
Trade debtors	46846	22195
HMRC CJRS	0	3176
	<u>46846</u>	<u>25371</u>

7. Creditors

	2022	2021
	£	£
Trade Creditors	13283	4864
Accruals	1000	800
HMRC PAYE	6436	4537
	<u>20719</u>	<u>10201</u>

8. Movement in Restricted Funds

	Funds at 31 st August 2021	Incoming Resources	Resources Expended	Resources Transferred	Funds at 31 st August 2022
Restricted Funds	£	£	£	£	£
Staffing	14000	15327	29327	0	0
Equipment and materials	0	0	0	0	0

Details of Incoming Restricted Funds:

ESCC Inclusion grant	£9231
Covid-19 Job retention Scheme	£3116
Apprenticeship	£1500
Disability Access Fund	£1230
NDNA (Maths Competition)	£250

LADYBIRDS PLAYGROUP (TICEHURST)

England & Wales - Charity number 1040317

Accounts

Registered Charity Number: 1040317



LADYBIRDS PRE SCHOOL PLAYGROUP

REPORT AND FINANCIAL STATEMENTS

YEAR ENDED 31st August 2021

Ladybirds Pre School Playgroup

Report and financial statements for the year ended 31st August 2021

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Ladybirds Pre School Playgroup

LEGAL INFORMATION

Registered Charity Number	1040317
Office Address	Ticehurst and Flimwell CEP School Steellands Rise Ticehurst East Sussex TN5 7DH
Chair	Mrs Lisa Hobby
Manager	Mrs Alison Mary Grinham
Bankers	National Westminster Bank PLC 130 High Street Tonbridge Kent
Independent Examiner	Susan Wilson FCCA 117 Heath Way Northumberland Heath Erith, Kent, DA8 3LZ

Ladybirds Pre School Playgroup

REPORT OF THE TRUSTEES for the year ended 31st August 2021

Objects, Organisation and Activities

Ladybirds aim is to enhance the education of children below compulsory school age in the Parish of Ticehurst by providing safe and satisfying group play in which the parents have the right to take part and by encouraging other activities through which parents may help their children. This is accomplished by offering affordable quality childcare and education in conjunction with other professionals.

Trustees' Responsibilities

Ladybirds Pre School (or Ladybirds Playgroup (Ticehurst)) is governed by a Board of Trustees. The Trustees are required to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the income and expenditure of the charity for that period.

The Trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time, the financial position of the charity. The Trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The charity's Trustees have complied with the duty in Section 4 of the Charities Act 2006 to have due regard to Public Benefit guidance published by the Charity Commission.

Structure, Governance and Management

The committee shall consist of 3 officers (Chairman, Secretary and Treasurer) and not less than 4 nor more than 9 other elected members, not more than 3 members co-opted by the committee. At least half of the committee at the time of election must be parents or guardians of children attending Ladybirds. The officers and members shall be elected for one year at the AGM.

The following Trustees served from 1 September 2020 until the date of this report, unless otherwise stated:

Lisa Bernadette Hobby - Chair (resigned Jan 22)
Karen Jane Marr – Treasurer – (Acting Chair from Jan 22)
Alison Bissett - Secretary
Charis Sawatzky
Tracey Pecover
Kate Warlow – (Acting Treasurer from Jan 22)
Samantha Rabson
Marcella Chambers
Michelle Payne
Chloe Bridger

Ladybirds Pre School Playgroup

REPORT OF THE TRUSTEES for the year ended 31st August 2021

Review of activities

Review of Activities Financial Year Ending 31st August 2021

Financial Review

Total incoming resources for the year were £390543 (2020 - £286408). Resources expended were £ 369924 (2020 - £234843), resulting in a net surplus of £20619 (2020 £51565). At 31st August 2021 the charity had net current assets of £ 111729 (2020 - £83155) including cash of £ 86138 (2020 – £64572).

Reserves Policy

The Trustees have considered the reserves required to operate the charity and have concluded that it would be prudent to maintain unrestricted funds at a level sufficient to cover four months' normal income and to provide funds for statutory compensation payments in the event of the charity closing. The Trustees consider that the level of unrestricted funds as at 31st August 2021 meets this objective.

Risk Assessment

The Trustees have assessed the risks to which the charity is exposed and have put in place measures and controls to mitigate the effects of such risks on the finances and general operation of the organisation.

This report was approved by the Trustees on 28th June 2022 and signed on their behalf:

Mrs K Marr
Trustee

Ladybirds Pre School Playgroup

Independent Examiner's Report

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

I report on the financial statements of the charity on pages 7 to 9 which have been prepared in accordance with the Financial Reporting Standard for Smaller Entities (the FRSSE), effective April 2008, as modified by the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England and Wales, effective April 2005, revised in June 2008, under historical cost convention and the accounting policies set out on page 8.

Respective responsibilities of Trustees and Examiner

As described on page 3, the charity's Trustees are responsible for the preparation of the accounts. The charity's Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the memorandum and articles of the charity for the conducting of an audit, and that the charity is exempt from an audit under the Companies Act 2006. The Trustees also consider the charity to be exempt from the requirement to be subject to Independent Examination.

My responsibility is to review accounts upon the basis of the information supplied to me.

No Statement of Opinion

I have not carried out any audit procedures and have relied upon the information supplied to me by the Trustees, and the information supplied by the Trustees in the course of the examination is not subjected to audit test or enquires, and consequently I do not express an audit or other assurance opinion on the view given by the accounts.

Susan Wilson FCCA
117 Heath Way
Northumberland Heath
Erith
Kent
DA8 3LZ

Ladybirds Pre School Playgroup

STATEMENT OF FINANCIAL ACTIVITIES YEAR ENDED 31st August 2021

The net incoming resources reflect the results of continuing activities for the year.

There were no recognised gains or losses other than those recorded in the Statement of Financial Activities.

	No tes	Restricted Funds £	Unrestricted Funds £	Total 2021	Total 2020 £
Incoming resources					
Grants, Donations and similar incoming resources					
o ESCC – Inclusion		4489		4489	3713
o C-19 Job Ret Sch Grant		65225		65225	48189
o Brighton Uni EYITT		14000		14000	0
o ESCC Covid-19			17153	17153	10000
o News and Views				0	500
o DAF Payment		1230		1230	0
Income from charitable activities					
Playgroup Fees	2		288373	288373	223964
Income from activities to generate funds			43	43	0
Bank interest			9	9	42
Fundraising events			0	0	0
Other Income					
Other Income			21	21	0
Total incoming resources		<u>84944</u>	<u>305599</u>	<u>390543</u>	<u>286408</u>
Costs of raising funds					
Charitable expenditure	3	70944	284360	369304	231462
Governance costs	4		620	620	3381
Total resources expended		<u>70944</u>	<u>284980</u>	<u>369924</u>	<u>234843</u>
Net income for the year		<u>14000</u>	<u>6619</u>	<u>20619</u>	<u>51565</u>
Funds at the start of the year		<u>0</u>	<u>80909</u>	<u>80909</u>	<u>29344</u>
Funds at the end of the year		<u>14000</u>	<u>87528</u>	<u>101528</u>	<u>80909</u>

Ladybirds Pre School Playgroup

BALANCE SHEET AS AT 31st August 2021

	Notes	2021		2020	
		£	£	£	£
Current Assets					
Debtors	6		25371		18383
Current account (incl Petty cash)		11472		-7147	
Reserve Accounts		<u>74666</u>		<u>71719</u>	
Prepaid Expense			86138 220		64572 220
Total Current Assets			<u>111729</u>		<u>83155</u>
Creditors	7		(10201)		(2246)
Total Assets Less Current Liabilities			<u>101528</u>		<u>80909</u>
Funds					
Restricted funds	8		14000		0
Unrestricted funds			<u>87528</u>		<u>80909</u>
			<u>101528</u>		<u>80909</u>

The notes on pages 8 and 9 form part of these financial statements

These financial statements were approved by the Trustees on 28th June 2022 and signed on their behalf.

Mrs K Marr
Trustee

Ladybirds Pre School Playgroup

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31st August 2021

1. Accounting policies

The principal accounting policies which are adopted in the preparation of the financial statements are set out below.

(a) Basis of Accounting

The accounts for the year ended 31st August 2021 have been prepared under the historical cost convention and in accordance with applicable accounting standards and comply with the current Statement of Recommended Practice 'Accounting and Reporting by Charities' (the Charities SORP) issued in March 2005.

(b) Funds

Unrestricted funds comprise those funds which the Trustees are free to use in accordance with the charitable objectives of the charity.

Restricted funds are those funds which arise from grants and donations which have been given for a particular purpose.

(c) Expenditure

Costs of generating funds include costs directly attributable to raising income. Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the cost of external scrutiny and costs linked to the strategic management of the charity.

(d) Tangible Fixed Assets

The charity holds no tangible fixed assets. The cost of equipment and other items purchased for use by the charity is charged to the revenue account in the period in which it is purchased.

2. Incoming resources

Playgroup fees include statutory grants for nursery education, these amount to £150651 (2020: £165576) for those children who meet the qualifying criteria.

3. Charitable Expenditure

	Restricted Funds	Unrestricted Funds	Total 2021	<i>Total 2020</i>
	£	£	£	£
Staffing	70944	258746	329690	204781
Catering		4271	4271	4374
Other staff costs		3083	3083	719
Equipment and materials		11350	11350	4895
Rent		12017	12017	12017
Telephone		910	910	599
Stationery and office equipment		1892	1892	247
Premises costs		4160	4160	2567
Insurance		984	984	895
Miscellaneous expenditure		-1	-1	43
Subscriptions & software		948	948	325
	70944	298360	369304	231462

4. Governance costs

	2021	<i>2020</i>
	£	£
Legal expenses	220	2981
Independent Accountant's Fee	400	400
	620	3381

Ladybirds Pre School Playgroup

NOTES TO THE FINANCIAL STATEMENTS (continued)

YEAR ENDED 31st August 2021

5. Remuneration

No remuneration is paid to any Trustee for acting as a Trustee. Ladybirds Nursery and Preschool Ltd receives payment for providing agreed services to the charity. Alison Grinham, Manager, is a Director of Ladybirds Nursery and Preschool Ltd.

6. Debtors

	2021	2020
	£	£
Trade debtors	22195	10286
HMRC CJRS	3176	8077
	<u>25371</u>	<u>18363</u>

7. Creditors

	2021	2020
	£	£
Trade Creditors	4864	1846
Accruals	800	400
HMRC PAYE	4537	0
	<u>10201</u>	<u>2246</u>

8. Movement in Restricted Funds

	Funds at 31 st August 2020	Incoming Resources	Resources Expended	Resources Transferred	Funds at 31 st August 2021
Restricted Funds	£	£	£	£	£
Staffing	0	84944	70944	0	14000
Equipment and materials	0	0	0	0	0

Details of Incoming Restricted Funds:

ESCC Inclusion grant	£4489
Covid-19 Job retention Scheme	£65225
Brighton Uni EYITT Bursary	£14000
Disability Access Fund	£1230

LADYBIRDS PLAYGROUP (TICEHURST)

England & Wales - Charity number 1040317

Accounts

Registered Charity Number: 1040317



LADYBIRDS PRE SCHOOL PLAYGROUP

REPORT AND FINANCIAL STATEMENTS

YEAR ENDED 31st August 2020

Ladybirds Pre School Playgroup
Report and financial statements for the year ended 31st August 2020

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Ladybirds Pre School Playgroup

LEGAL INFORMATION

Registered Charity Number	1040317
Office Address	Ticehurst and Flimwell CEP School Steellands Rise Ticehurst East Sussex TN5 7DH
Chair	Mrs Lisa Hobby
Manager	Mrs Alison Mary Grinham
Bankers	National Westminster Bank PLC 130 High Street Tonbridge Kent
Independent Examiner	Susan Wilson FCCA 117 Heath Way Northumberland Heath Erith, Kent, DA8 3LZ

Ladybirds Pre School Playgroup

REPORT OF THE TRUSTEES for the year ended 31st August 2020

Objects, Organisation and Activities

Ladybirds aim is to enhance the education of children below compulsory school age in the Parish of Ticehurst by providing safe and satisfying group play in which the parents have the right to take part and by encouraging other activities through which parents may help their children. This is accomplished by offering affordable quality childcare and education in conjunction with other professionals.

Trustees' Responsibilities

Ladybirds Pre School (or Ladybirds Playgroup (Ticehurst)) is governed by a Board of Trustees. The Trustees are required to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the income and expenditure of the charity for that period.

The Trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time, the financial position of the charity. The Trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The charity's Trustees have complied with the duty in Section 4 of the Charities Act 2006 to have due regard to Public Benefit guidance published by the Charity Commission.

Structure, Governance and Management

The committee shall consist of 3 officers (Chairman, Secretary and Treasurer) and not less than 4 nor more than 9 other elected members, not more than 3 members co-opted by the committee. At least half of the committee at the time of election must be parents or guardians of children attending Ladybirds. The officers and members shall be elected for one year at the AGM.

The following Trustees served from 1 September 2019 until the date of this report, unless otherwise stated:

Lisa Bernadette Hobby - Chair
Karen Jane Marr - Treasurer
Alison Bissett - Secretary
Caroline Nicol (resigned December 2019)
Charis Sawatzky elected 16 January 2020
Tracey Pecover elected 16 January 2020
Kate Warlow elected 17 January 2020
Samantha Rabson elected 16 January 2020
Marcella Chambers elected 17 January 2020
Michelle Payne elected 16 January 2020
Chloe Bridger elected 17 January 2020

Ladybirds Pre School Playgroup

REPORT OF THE TRUSTEES for the year ended 31st August 2020

Review of activities

Review of Activities Financial Year Ending 31st August 2020

Financial Review

Total incoming resources for the year were £286408 (2019 - £166552). Resources expended were £234843 (2019 - £166922), resulting in a net surplus of £51565 (2019 deficit of -£370). At 31st August 2020 the charity had net current assets of £83155 (2019 - £30613) including cash of £64572 (2019 – £30247).

Reserves Policy

The Trustees have considered the reserves required to operate the charity and have concluded that it would be prudent to maintain unrestricted funds at a level sufficient to cover four months' normal income and to provide funds for statutory compensation payments in the event of the charity closing. The Trustees consider that the level of unrestricted funds as at 31st August 2020 meets this objective.

Risk Assessment

The Trustees have assessed the risks to which the charity is exposed and have put in place measures and controls to mitigate the effects of such risks on the finances and general operation of the organisation.

This report was approved by the Trustees on 28/06/2021 and signed on their behalf:

Mrs K Marr
Trustee

Ladybirds Pre School Playgroup

Independent Examiner's Report

Report of the Independent Examiner to the Trustees on the Accounts of the Charity for the year ended 31st August 2020

I report on the financial statements of the charity on pages 7 to 9 which have been prepared in accordance with the Financial Reporting Standard for Smaller Entities (the FRSSE), effective April 2008, as modified by the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England and Wales, effective April 2005, revised in June 2008, under historical cost convention and the accounting policies set out on page 8.

Respective responsibilities of Trustees and Examiner

As described on page 3, the charity's Trustees are responsible for the preparation of the accounts. The charity's Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the memorandum and articles of the charity for the conducting of an audit, and that the charity is exempt from an audit under the Companies Act 2006. The Trustees also consider the charity to be exempt from the requirement to be subject to Independent Examination.

My responsibility is to prepare or review accounts upon the basis of the information supplied to me.

No Statement of Opinion

I have not carried out any audit procedures and have relied upon the information supplied to me by the Trustees, and the information supplied by the Trustees in the course of the examination is not subjected to audit test or enquires, and consequently I do not express an audit or other assurance opinion on the view given by the accounts.

Susan Wilson FCCA
117 Heath Way
Northumberland Heath
Erith
Kent
DA8 3LZ

Ladybirds Pre School Playgroup

STATEMENT OF FINANCIAL ACTIVITIES YEAR ENDED 31st August 2020

The net incoming resources reflect the results of continuing activities for the year.

There were no recognised gains or losses other than those recorded in the Statement of Financial Activities.

	No tes	Restricted Funds £	Unrestricted Funds £	Total 2020	Total 2019 £
Incoming resources					
Grants, Donations and similar incoming resources					
o		ESCC – Inclusion	3713	3713	9150
o		C-19 Job Ret Sch Grant	48189	48189	0
o		Baby room	0	0	500
o		ESCC Covid-19		10000	
o		News and Views		500	
Income from charitable activities					
Playgroup Fees	2		223964	223964	156854
Income from activities to generate funds					
Bank interest			42	42	48
Fundraising events			0	0	0
Other Income					
Other Income			0	0	0
Total incoming resources		51902	234506	286408	166552
Costs of raising funds					
Charitable expenditure	3	51902	179560	231462	166302
Governance costs	4		3381	3381	620
Total resources expended		51902	182941	234843	166922
Net income for the year		0	51565	51565	(370)
Funds at the start of the year		0	29344	29344	29714
Funds at the end of the year		0	80909	80909	29344

Ladybirds Pre School Playgroup

BALANCE SHEET AS AT 31st August 2020

	Notes	2020		2019	
		£	£	£	£
Current Assets					
Debtors	6		18363		366
Current account (incl Petty cash)		-7147		4427	
Reserve Accounts		<u>71719</u>		<u>25820</u>	
Prepaid Expense			64572 220		30247
Total Current Assets			<u>83155</u>		<u>30613</u>
Creditors	7		(2246)		(1269)
Total Assets Less Current Liabilities			<u>80909</u>		<u>29344</u>
Funds					
Restricted funds	8		0		0
Unrestricted funds			<u>80909</u>		<u>29344</u>
			<u>80909</u>		<u>29344</u>

The notes on pages 8 and 9 form part of these financial statements

These financial statements were approved by the Trustees on 28/06/2021 and signed on their behalf.

Mrs K Marr
Trustee

Ladybirds Pre School Playgroup

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31st August 2020

1. Accounting policies

The principal accounting policies which are adopted in the preparation of the financial statements are set out below.

(a) Basis of Accounting

The accounts for the year ended 31st August 2020 have been prepared under the historical cost convention and in accordance with applicable accounting standards and comply with the current Statement of Recommended Practice 'Accounting and Reporting by Charities' (the Charities SORP) issued in March 2005.

(b) Funds

Unrestricted funds comprise those funds which the Trustees are free to use in accordance with the charitable objectives of the charity.

Restricted funds are those funds which arise from grants and donations which have been given for a particular purpose.

(c) Expenditure

Costs of generating funds include costs directly attributable to raising income. Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the cost of external scrutiny and costs linked to the strategic management of the charity.

(d) Tangible Fixed Assets

The charity holds no tangible fixed assets. The cost of equipment and other items purchased for use by the charity is charged to the revenue account in the period in which it is purchased.

2. Incoming resources

Playgroup fees include statutory grants for nursery education, these amount to £165576 (2019: £156854) for those children who meet the qualifying criteria.

3. Charitable Expenditure

	Restricted Funds	Unrestricted Funds	Total 2020	<i>Total 2019</i>
	£	£	£	£
Staffing	51902	152879	204781	<i>152894</i>
Catering		4374	4374	
Other staff costs		719	719	
Equipment and materials		4895	4895	<i>500</i>
Rent		12017	12017	<i>11980</i>
Telephone		599	599	<i>18</i>
Stationery and office equipment		247	247	
Premises costs		2567	2567	
Insurance		895	895	<i>910</i>
Miscellaneous expenditure		43	43	<i>0</i>
Subscriptions & software		325	325	
	51902	179560	231462	<i>166302</i>

4. Governance costs

	2020	<i>2019</i>
	£	£
Legal expenses	2981	<i>220</i>
Independent Accountant's Fee	400	<i>400</i>
	3381	<i>620</i>

Ladybirds Pre School Playgroup

NOTES TO THE FINANCIAL STATEMENTS (continued)

YEAR ENDED 31st August 2020

5. Remuneration

No remuneration is paid to any Trustee for acting as a Trustee. Ladybirds Nursery and Preschool Ltd received payment for providing agreed services to the charity. Alison Grinham, Manager, is a Director of Ladybirds Nursery and Preschool Ltd.

6. Debtors

	2020	2019
	£	£
Trade debtors	10286	366
HMRC CJRS	8077	
Less provision for doubtful debts		
	<u>18363</u>	<u>366</u>

7. Creditors

	2020	2019
	£	£
Trade Creditors	1846	0
Accruals	400	1269
	<u>2246</u>	<u>1269</u>

8. Movement in Restricted Funds

	Funds at 31 st August 2019	Incoming Resources	Resources Expended	Resources Transferred	Funds at 31 st August 2020
Restricted Funds	£	£	£	£	£
Staffing	0	51902	51902	0	0
Equipment and materials	0	0	0	0	0

Details of Incoming Restricted Funds:

ESCC Inclusion grant	£3317
Covid-19 Job retention Scheme	£48189