

**LUTLEY KINDERGARTEN
STATEMENT OF ACCOUNTS
Year ended 31st July 2025**

LUTLEY KINDERGARTEN
REGISTERED CHARITY NO. 1044451

Independent Examiner's Report

I report on the attached accounts of Lutley Kindergarten for the year ended 31st July 2025.

Respective responsibilities of trustees and examiner

As the charity's trustees you are responsible for the preparation of the accounts; you consider that the audit requirement of section 144(2) of the Charities Act 2011 does not apply. It is my responsibility to state, on the basis of procedures specified in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act, whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

1. Which gives me reasonable cause to believe that in any material respect the requirements
 - - to keep accounting records in accordance with section 130 of the 2011 Act and
 - - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act

have not been met; or

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



Keith Harvey ACMA CGMA
Blythe Phillips
8/9 Earls Way
Halesowen
B63 3HR

Lutley Kindergarten
Trustees Report
Charity Number: 1044451

Lutley Kindergarten is a pre-school setting for children aged 2 - 5 years of age
We offer Time for Two's and we also support the 30 hours extra childcare. We support children and their families who may require complex Special needs. We support several children with Speech and Language development. All staff have been DBS checked. All staff have First Aid and Child Protection certificates. All staff have relevant qualifications to work with children.

The kindergarten had income of £99542 and is eligible for independent examination. As the charity is below the audit threshold and chooses to prepare a simple annual report.

Income is mainly from the local education authority. This year the setting has had a better attendance than in previous years and the committee are looking into ways that the income can be improved to cover the cost of living increases that the setting are experiencing.

The charity is committed to ongoing service, this may continue in the future under the name of Lutley Kindergarten but governed by another charity.

Lutley Kindergarten
Registered Charity No: 1044451
Income and Expenditure Account
Year Ended 31st July 2025

	<u>2025</u>		<u>2024</u>	
	£	£	£	£
INCOME				
Fees Received	96,189		80,743	
Consumables	1,636		1,861	
Fundraising	1,490		396	
Bank Interest	226		212	
Sundries	-		-	
TOTAL INCOME		99,542		83,212
EXPENDITURE				
Wages and National Insurance	75,447		67,814	
Rent	15,062		12,722	
Food and Drink	892		600	
Toys, Materials and Equipment	1,133		733	
Telephone, Stationery and Postage	982		1,220	
Uniforms and Training	322		799	
Books and Book Club	-		-	
First Aid and Cleaning	491		232	
Sundries	1,853		1,534	
Professional Fees	450			
TOTAL EXPENDITURE		96,633		85,654
SURPLUS/ (DEFICIT) FOR THE YEAR		<u>2,909</u>		<u>(2,442)</u>

Lutley Kindergarten
Registered Charity No: 1044451
Statement of Assets and Liabilities
As At 31st July 2025

	<u>2025</u>	<u>2024</u>
Current Asset		
Cash at and in hand	42,292	40,923
Accruals	(901)	
Net Assets	<u>41,390</u>	<u>40,923</u>

Represented by:

Income and Expenditure Account:

Balance at 31st July 2024	38,481	40,923
Surplus/ (Deficit) for the Year	2,909	-
	<u>41,390</u>	<u>38,481</u>

Approved by the Committee on 25/03/2026 and signed on their behalf

.....
Nicola Partridge - Treasurer