

# HEATHER PLAYGROUP (LEICS)

England & Wales · Charity number 1046537

## Details

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Other names	HEATHER PRE SCHOOL
Status	Registered
Legal form	Other
Registered	1995-05-19
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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Address	C/o Heather School Main Street Heather Coalville LE67 2QP
Phone	07842 834228
Email	<a href="mailto:info@heatherpreschool.co.uk">info@heatherpreschool.co.uk</a>
Website	<a href="http://www.heatherpreschool.co.uk">www.heatherpreschool.co.uk</a>

## Activities

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**Objects:** TO ENHANCE THE DEVELOPMENT AND EDUCATION OF CHILDREN UNDER STATUTORY SCHOOL AGE BY ENCOURAGING PARENTS TO UNDERSTAND AND PROVIDE FOR THE NEEDS OF THEIR CHILDREN THROUGH COMMUNITY GROUPS

**Activities:** We are an Ofsted registered Pre-School and provide care for children who are between the ages of 2-5 years.

## Classification

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

## Geography

- Leicestershire

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£135,849	£127,368	-	-
2024-03-31	£98,944	£95,224	-	-
2023-03-31	£116,671	£108,447	-	-
2022-03-31	£92,329	£120,886	-	-
2021-03-31	£98,370	£97,593	-	-

## Trustees

Name	Role	Appointed
Matthew Ottey	Chair	2022-03-29
HEATHER PRESCHOOL MANAGEMENT CTTEE		2016-10-01

**HEATHER PLAYGROUP (LEICS)**

England & Wales - Charity number 1046537

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# Accounts

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**HEATHER PRE- SCHOOL**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 2025**

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The trustees present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

We are an Ofsted registered Pre-School and provide care for children who are between the ages of 2-5 years.

**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**

1046537

**Principal address**

Main Street  
Heather  
Coalville  
Leicestershire  
LE67 2QP

**Trustees**

M Ottey  
H P M C Heather Preschool Management Committee

**Independent Examiner**

Jordan Dennis  
TC Group  
31 High View Close  
Hamilton Office Park  
Leicester  
Leicestershire  
LE4 9LJ

Approved by order of the board of trustees on 21 July 2025 and signed on its behalf by:

Gemma A Barry



H P M C Heather Preschool Management Committee - Trustee

HEATHER PRE- SCHOOL

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2025

7. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
<b>Unrestricted funds</b>			
General fund	90,636	(7,647)	82,989
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>90,636</u>	<u>(7,647)</u>	<u>82,989</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	99,290	(106,937)	(7,647)
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>99,290</u>	<u>(106,937)</u>	<u>(7,647)</u>

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

	At 1.4.23 £	Net movement in funds £	At 31.3.25 £
<b>Unrestricted funds</b>			
General fund	90,636	834	91,470
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>90,636</u>	<u>834</u>	<u>91,470</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	235,139	(234,305)	834
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>235,139</u>	<u>(234,305)</u>	<u>834</u>

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
HEATHER PRE- SCHOOL**

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**Independent examiner's report to the trustees of Heather Pre- School**

I report to the charity trustees on my examination of the accounts of Heather Pre- School (the Trust) for the year ended 31 March 2025.

**Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the 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.

Jordan Dennis

TC Group  
31 High View Close  
Hamilton Office Park  
Leicester  
Leicestershire  
LE4 9LJ

21 July 2025

**HEATHER PLAYGROUP (LEICS)**

England & Wales - Charity number 1046537

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# Accounts

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Company registration number (England and Wales)

**HEATHER PRE SCHOOL**  
**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED**  
**31 MARCH 2024**

**tc** accounts · tax · legal · financial planning

31 High View Close  
Hamilton Office Park  
Leicester  
Leicestershire  
United Kingdom  
LE4 9LJ

# HEATHER PRE SCHOOL

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**HEATHER PRE SCHOOL**

**COMPANY INFORMATION**

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**Directors**

**Company number**

**Registered office**            Main Street  
   Heather  
   Coalville  
   Leicestershire  
   England  
   LE67 2QP

**Accountants**                TC Group  
   31 High View Close  
   Hamilton Office Park  
   Leicester  
   Leicestershire  
   United Kingdom  
   LE4 9LJ

**HEATHER PRE SCHOOL**

**DIRECTORS' REPORT**

***FOR THE YEAR ENDED 31 MARCH 2024***

---

The directors present their annual report and financial statements for the year ended 31 March 2024.

**Principal activities**

The principal activity of the company continued to be that of pre schooling.

**Directors**

The directors who held office during the year and up to the date of signature of the financial statements were as follows:

**Small companies exemption**

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

On behalf of the board

.....

Date: .....

HEATHER PRE SCHOOL

PROFIT AND LOSS ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

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	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>Turnover</b>	98,944	116,671
Cost of sales	(95,224)	(95,049)
	<hr/>	<hr/>
<b>Gross profit</b>	3,720	21,622
Administrative expenses	(11,713)	(13,398)
	<hr/>	<hr/>
<b>Operating (loss)/profit</b>	(7,993)	8,224
Interest receivable and similar income	346	-
	<hr/>	<hr/>
<b>(Loss)/profit before taxation</b>	(7,647)	8,224
Tax on (loss)/profit	-	-
	<hr/>	<hr/>
<b>(Loss)/profit for the financial year</b>	<u>(7,647)</u>	<u>8,224</u>

The profit and loss account has been prepared on the basis that all operations are continuing operations.

HEATHER PRE SCHOOL

BALANCE SHEET

AS AT 31 MARCH 2024

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	Notes	2024 £	£	2023 £	£
<b>Fixed assets</b>					
Tangible assets	4		421		561
<b>Current assets</b>					
Cash at bank and in hand		84,775		91,536	
<b>Creditors: amounts falling due within one year</b>	5	(2,207)		(1,461)	
<b>Net current assets</b>			82,568		90,075
<b>Net assets</b>			82,989		90,636
<b>Capital and reserves</b>					
Called up share capital			-		-
Profit and loss reserves			82,989		90,636
<b>Total equity</b>			82,989		90,636

For the financial year ended 31 March 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the board of directors and authorised for issue on ..... and are signed on its behalf by:

.....

**Director**

**Company Registration No.**

## 1 Accounting policies

### Company information

Heather Pre School is a private company limited by shares incorporated in England and Wales. The registered office is Main Street, Heather, Coalville, Leicestershire, England, LE67 2QP.

### 1.1 Accounting convention

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the requirements of the Companies Act 2006 as applicable to companies subject to the small companies regime. The disclosure requirements of section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

### 1.2 Turnover

Turnover is recognised at the fair value of the consideration received or receivable for goods and services provided in the normal course of business, and is shown net of VAT and other sales related taxes. The fair value of consideration takes into account trade discounts, settlement discounts and volume rebates.

When cash inflows are deferred and represent a financing arrangement, the fair value of the consideration is the present value of the future receipts. The difference between the fair value of the consideration and the nominal amount received is recognised as interest income.

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have passed to the buyer (usually on dispatch of the goods), the amount of revenue can be measured reliably, it is probable that the economic benefits associated with the transaction will flow to the entity and the costs incurred or to be incurred in respect of the transaction can be measured reliably.

Revenue from contracts for the provision of professional services is recognised by reference to the stage of completion when the stage of completion, costs incurred and costs to complete can be estimated reliably. The stage of completion is calculated by comparing costs incurred, mainly in relation to contractual hourly staff rates and materials, as a proportion of total costs. Where the outcome cannot be estimated reliably, revenue is recognised only to the extent of the expenses recognised that it is probable will be recovered.

### 1.3 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Computers	25% on RB
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**1 Accounting policies**

**(Continued)**

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is credited or charged to profit or loss.

**1.4 Impairment of fixed assets**

At each reporting period end date, the company reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any). Where it is not possible to estimate the recoverable amount of an individual asset, the company estimates the recoverable amount of the cash-generating unit to which the asset belongs.

Recoverable amount is the higher of fair value less costs to sell and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the estimates of future cash flows have not been adjusted.

If the recoverable amount of an asset (or cash-generating unit) is estimated to be less than its carrying amount, the carrying amount of the asset (or cash-generating unit) is reduced to its recoverable amount. An impairment loss is recognised immediately in profit or loss, unless the relevant asset is carried at a revalued amount, in which case the impairment loss is treated as a revaluation decrease.

Recognised impairment losses are reversed if, and only if, the reasons for the impairment loss have ceased to apply. Where an impairment loss subsequently reverses, the carrying amount of the asset (or cash-generating unit) is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset (or cash-generating unit) in prior years. A reversal of an impairment loss is recognised immediately in profit or loss, unless the relevant asset is carried at a revalued amount, in which case the reversal of the impairment loss is treated as a revaluation increase.

**1.5 Cash and cash equivalents**

Cash and cash equivalents are basic financial assets and include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

**1.6 Financial instruments**

The company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the company's balance sheet when the company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

**1 Accounting policies**

**(Continued)**

***Basic financial assets***

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

***Classification of financial liabilities***

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

***Basic financial liabilities***

Basic financial liabilities, including creditors, bank loans, loans from fellow group companies and preference shares that are classified as debt, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

**1.7 Equity instruments**

Equity instruments issued by the company are recorded at the proceeds received, net of transaction costs. Dividends payable on equity instruments are recognised as liabilities once they are no longer at the discretion of the company.

**1.8 Employee benefits**

The costs of short-term employee benefits are recognised as a liability and an expense, unless those costs are required to be recognised as part of the cost of stock or fixed assets.

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

**1.9 Leases**

Rentals payable under operating leases, including any lease incentives received, are charged to profit or loss on a straight line basis over the term of the relevant lease except where another more systematic basis is more representative of the time pattern in which economic benefits from the leases asset are consumed.

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

**2 Judgements and key sources of estimation uncertainty**

In the application of the company's accounting policies, the directors are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

In the opinion of the directors there are no significant judgements or areas of estimation uncertainty.

**3 Employees**

The average monthly number of persons (including directors) employed by the company during the year was:

	<b>2024</b>	<b>2023</b>
	<b>Number</b>	<b>Number</b>
Total	7	7
	<u>      </u>	<u>      </u>

**4 Tangible fixed assets**

	<b>Plant and machinery etc £</b>
<b>Cost</b>	
At 1 April 2023 and 31 March 2024	997
	<u>      </u>
<b>Depreciation and impairment</b>	
At 1 April 2023	436
Depreciation charged in the year	140
	<u>      </u>
At 31 March 2024	576
	<u>      </u>
<b>Carrying amount</b>	
At 31 March 2024	421
	<u>      </u>
At 31 March 2023	561
	<u>      </u>

HEATHER PRE SCHOOL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

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5 Creditors: amounts falling due within one year

	<b>2024</b>	<b>2023</b>
	£	£
Taxation and social security	599	1,131
Other creditors	1,608	330
	<u>2,207</u>	<u>1,461</u>
	<u>2,207</u>	<u>1,461</u>

**HEATHER PRE SCHOOL**  
**MANAGEMENT INFORMATION**  
**FOR THE YEAR ENDED 31 MARCH 2024**

The following pages do not form part of the statutory financial statements

**HEATHER PRE SCHOOL**

**REPORT TO THE DIRECTORS ON THE PREPARATION OF THE UNAUDITED STATUTORY ACCOUNTS OF HEATHER PRE SCHOOL**

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These financial statements have been prepared in accordance with our terms of engagement and in order to assist you to fulfil your duties under the Companies Acts that relate to preparing the financial statements of the company for the year ended 31 March 2024.

We have prepared these financial statements based on the accounting records, information and explanations provided by you. We do not express any opinion on the financial statements.

On the balance sheet, you have acknowledged your duties under the prevailing Companies Acts to ensure that the company keeps adequate accounting records and prepares financial statements that give “a true and fair view”.

You have determined that the company is exempt from the statutory requirement for an audit for this accounting year. Therefore, the financial statements are unaudited.

The financial statements are provided exclusively to the directors for the limited purpose mentioned above, and may not be used or relied upon for any other purpose or by any other person, and we shall not be liable for any other usage or reliance.

TC Group

Date:.....

31 High View Close  
Hamilton Office Park  
Leicester  
Leicestershire  
United Kingdom

**HEATHER PRE SCHOOL****DETAILED PROFIT AND LOSS ACCOUNT****FOR THE YEAR ENDED 31 MARCH 2024**

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		<b>2024</b>		<b>2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Turnover</b>				
LCC Funding & parental fees		98,944		116,671
<b>Cost of sales</b>				
<i>Purchases and other direct costs</i>				
Resources	4,227		5,035	
Food & Catering Costs	1,118		1,852	
Wages and salaries	89,800		88,049	
Clothing Costs	79		113	
	<hr/>		<hr/>	
Total purchases and other direct costs	95,224		95,049	
	<hr/>		<hr/>	
Total cost of sales		(95,224)		(95,049)
		<hr/>		<hr/>
<b>Gross profit</b>	3.76%	3,720	18.53%	21,622
<b>Administrative expenses</b>				
Staff pension costs defined benefit	1,475		1,225	
Rent	6,023		7,090	
Repairs and maintenance	-		354	
Computer running costs	492		1,105	
Professional subscriptions	-		414	
Accountancy	2,360		2,152	
Charitable donations	57		46	
Insurances	592		466	
Printing and stationery	122		132	
Advertising	-		115	
Telecommunications	171		50	
Sundry expenses	281		62	
Depreciation	140		187	
	<hr/>		<hr/>	
		(11,713)		(13,398)
		<hr/>		<hr/>
<b>Operating (loss)/profit</b>		(7,993)		8,224
<b>Interest receivable and similar income</b>				
Bank interest received	346		-	
	<hr/>		<hr/>	
		346		-
		<hr/>		<hr/>
<b>(Loss)/profit before taxation</b>	7.73%	(7,647)	7.05%	8,224
		<hr/> <hr/>		<hr/> <hr/>

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**HEATHER PLAYGROUP (LEICS)**

England & Wales - Charity number 1046537

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# Accounts

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**HEATHER PRE SCHOOL**  
**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED**  
**31 MARCH 2023**

**tc** accounts · tax · legal · financial planning

31 High View Close  
Hamilton Office Park  
Leicester  
Leicestershire  
United Kingdom  
LE4 9LJ

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COMPANY INFORMATION

---

**Directors**

**Company number**

**Registered office**           Main Street  
  Heather  
  Coalville  
  Leicestershire  
  England  
  LE67 2QP

**Accountants**                 TC Group  
  31 High View Close  
  Hamilton Office Park  
  Leicester  
  Leicestershire  
  United Kingdom  
  LE4 9LJ

**DIRECTORS' REPORT**

***FOR THE YEAR ENDED 31 MARCH 2023***

---

The directors present their annual report and financial statements for the year ended 31 March 2023.

**Principal activities**

The principal activity of the company continued to be that of pre schooling.

**Directors**

The directors who held office during the year and up to the date of signature of the financial statements were as follows:

**Small companies exemption**

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

On behalf of the board

.....

Date: .....

**PROFIT AND LOSS ACCOUNT**

**FOR THE YEAR ENDED 31 MARCH 2023**

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	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>Turnover</b>	116,671	97,328
Cost of sales	(95,049)	(93,143)
	<hr/>	<hr/>
<b>Gross profit</b>	21,622	4,185
Administrative expenses	(13,398)	(27,742)
	<hr/>	<hr/>
<b>Profit/(loss) before taxation</b>	8,224	(23,557)
Tax on profit/(loss)	-	-
	<hr/>	<hr/>
<b>Profit/(loss) for the financial year</b>	8,224	(23,557)
	<hr/> <hr/>	<hr/> <hr/>

The notes on pages 5 to 8 form part of these financial statements

**BALANCE SHEET**

**AS AT 31 MARCH 2023**

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	Notes	2023 £	£	2022 £	£
<b>Fixed assets</b>					
Tangible assets	3		561		748
<b>Current assets</b>					
Cash at bank and in hand		91,536		83,505	
<b>Creditors: amounts falling due within one year</b>	4	(1,461)		(1,841)	
<b>Net current assets</b>			90,075		81,664
<b>Total assets less current liabilities</b>			90,636		82,412
<b>Capital and reserves</b>					
Profit and loss reserves			90,636		82,412

For the financial year ended 31 March 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the board of directors and authorised for issue on ..... and are signed on its behalf by:

.....

**Director**

**Company Registration No.**

The notes on pages 5 to 8 form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2023**

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**1 Accounting policies**

**Company information**

Heather Pre School is a private company limited by shares incorporated in England and Wales. The registered office is Main Street, Heather, Coalville, Leicestershire, England, LE67 2QP.

**1.1 Accounting convention**

These financial statements have been prepared in accordance with FRS 102 “The Financial Reporting Standard applicable in the UK and Republic of Ireland” (“FRS 102”) and the requirements of the Companies Act 2006 as applicable to companies subject to the small companies regime. The disclosure requirements of section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

**1.2 Turnover**

Turnover is recognised at the fair value of the consideration received or receivable for goods and services provided in the normal course of business, and is shown net of VAT and other sales related taxes. The fair value of consideration takes into account trade discounts, settlement discounts and volume rebates.

When cash inflows are deferred and represent a financing arrangement, the fair value of the consideration is the present value of the future receipts. The difference between the fair value of the consideration and the nominal amount received is recognised as interest income.

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have passed to the buyer (usually on dispatch of the goods), the amount of revenue can be measured reliably, it is probable that the economic benefits associated with the transaction will flow to the entity and the costs incurred or to be incurred in respect of the transaction can be measured reliably.

Revenue from contracts for the provision of professional services is recognised by reference to the stage of completion when the stage of completion, costs incurred and costs to complete can be estimated reliably. The stage of completion is calculated by comparing costs incurred, mainly in relation to contractual hourly staff rates and materials, as a proportion of total costs. Where the outcome cannot be estimated reliably, revenue is recognised only to the extent of the expenses recognised that it is probable will be recovered.

**1.3 Tangible fixed assets**

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Computers	25% on RB
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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

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**1 Accounting policies**

**(Continued)**

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is credited or charged to profit or loss.

**1.4 Impairment of fixed assets**

At each reporting period end date, the company reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any). Where it is not possible to estimate the recoverable amount of an individual asset, the company estimates the recoverable amount of the cash-generating unit to which the asset belongs.

Recoverable amount is the higher of fair value less costs to sell and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the estimates of future cash flows have not been adjusted.

If the recoverable amount of an asset (or cash-generating unit) is estimated to be less than its carrying amount, the carrying amount of the asset (or cash-generating unit) is reduced to its recoverable amount. An impairment loss is recognised immediately in profit or loss, unless the relevant asset is carried at a revalued amount, in which case the impairment loss is treated as a revaluation decrease.

Recognised impairment losses are reversed if, and only if, the reasons for the impairment loss have ceased to apply. Where an impairment loss subsequently reverses, the carrying amount of the asset (or cash-generating unit) is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset (or cash-generating unit) in prior years. A reversal of an impairment loss is recognised immediately in profit or loss, unless the relevant asset is carried at a revalued amount, in which case the reversal of the impairment loss is treated as a revaluation increase.

**1.5 Cash and cash equivalents**

Cash and cash equivalents are basic financial assets and include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

**1.6 Financial instruments**

The company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the company's balance sheet when the company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

---

**1 Accounting policies**

**(Continued)**

***Basic financial assets***

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

***Classification of financial liabilities***

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

***Basic financial liabilities***

Basic financial liabilities, including creditors, bank loans, loans from fellow group companies and preference shares that are classified as debt, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

**1.7 Equity instruments**

Equity instruments issued by the company are recorded at the proceeds received, net of transaction costs. Dividends payable on equity instruments are recognised as liabilities once they are no longer at the discretion of the company.

**1.8 Employee benefits**

The costs of short-term employee benefits are recognised as a liability and an expense, unless those costs are required to be recognised as part of the cost of stock or fixed assets.

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

**1.9 Leases**

Rentals payable under operating leases, including any lease incentives received, are charged to profit or loss on a straight line basis over the term of the relevant lease except where another more systematic basis is more representative of the time pattern in which economic benefits from the leases asset are consumed.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

**2 Employees**

The average monthly number of persons (including directors) employed by the company during the year was:

	<b>2023</b>	<b>2022</b>
	<b>Number</b>	<b>Number</b>
Total	7	6
	<u>      </u>	<u>      </u>

**3 Tangible fixed assets**

	<b>Plant and machinery etc £</b>
<b>Cost</b>	
At 1 April 2022 and 31 March 2023	997
	<u>      </u>
<b>Depreciation and impairment</b>	
At 1 April 2022	249
Depreciation charged in the year	187
	<u>      </u>
At 31 March 2023	436
	<u>      </u>
<b>Carrying amount</b>	
At 31 March 2023	561
	<u>      </u>
At 31 March 2022	748
	<u>      </u>

**4 Creditors: amounts falling due within one year**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Taxation and social security	1,131	612
Other creditors	330	1,229
	<u>      </u>	<u>      </u>
	1,461	1,841
	<u>      </u>	<u>      </u>

**HEATHER PRE SCHOOL**  
**MANAGEMENT INFORMATION**  
**FOR THE YEAR ENDED 31 MARCH 2023**

The following pages do not form part of the statutory financial statements

**REPORT TO THE DIRECTORS ON THE PREPARATION OF THE UNAUDITED STATUTORY ACCOUNTS OF HEATHER PRE SCHOOL**

---

These financial statements have been prepared in accordance with our terms of engagement and in order to assist you to fulfil your duties under the Companies Acts that relate to preparing the financial statements of the company for the year ended 31 March 2023.

We have prepared these financial statements based on the accounting records, information and explanations provided by you. We do not express any opinion on the financial statements.

On the balance sheet, you have acknowledged your duties under the prevailing Companies Acts to ensure that the company keeps adequate accounting records and prepares financial statements that give "a true and fair view".

You have determined that the company is exempt from the statutory requirement for an audit for this accounting year. Therefore, the financial statements are unaudited.

The financial statements are provided exclusively to the directors for the limited purpose mentioned above, and may not be used or relied upon for any other purpose or by any other person, and we shall not be liable for any other usage or reliance.

**TC Group**

Date:.....

31 High View Close  
Hamilton Office Park  
Leicester  
Leicestershire  
United Kingdom  
LE4 9LJ

DETAILED TRADING AND PROFIT AND LOSS ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

		2023		2022
	£	£	£	£
<b>Turnover</b>				
LCC Funding & parental fees		116,671		97,328
<b>Cost of sales</b>				
Resources	5,035		14,379	
Food & Catering Costs	1,852		1,775	
Wages and salaries	88,049		76,361	
Clothing Costs	113		628	
		(95,049)		(93,143)
<b>Gross profit</b>	18.53%	21,622	4.30%	4,185
<b>Administrative expenses</b>				
Staff pension costs defined benefit	1,225		907	
Rent	7,090		21,850	
Repairs and maintenance	354		66	
Computer running costs	1,105		446	
Professional subscriptions	414		191	
Accountancy	2,152		2,822	
Charitable donations	46		117	
Insurances	466		508	
Printing and stationery	132		125	
Advertising	115		173	
Telecommunications	50		50	
Sundry expenses	62		238	
Depreciation	187		249	
		(13,398)		(27,742)
<b>Operating profit/(loss)</b>		8,224		(23,557)

**HEATHER PLAYGROUP (LEICS)**

England & Wales - Charity number 1046537

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# Accounts

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Company Registration Number (England and Wales)

**HEATHER PRE SCHOOL**

**UNAUDITED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED**

**31 MARCH 2022**

**tc** accounts • tax • legal • financial planning  
99 Chapel Street  
Ibstock  
Leicestershire  
England  
LE67 6HF

**HEATHER PRE SCHOOL**

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**HEATHER PRE SCHOOL**

**COMPANY INFORMATION**

---

**Registered office**           Main Street  
Heather  
Coalville  
Leicestershire  
England  
LE67 2QP

**Accountants**                TC Group  
99 Chapel Street  
Ibstock  
Leicestershire  
England  
LE67 6HF

**Business address**        Main Street  
Heather  
Coalville  
Leicestershire  
England  
LE67 2QP

HEATHER PRE SCHOOL

PROFIT AND LOSS ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2022

---

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>Turnover</b>	97,329	90,245
Other income	-	8,125
Cost of raw materials and consumables	(15,556)	(6,988)
Staff costs	(77,268)	(64,002)
Other charges	(28,062)	(26,603)
<b>Profit</b>	<u>(23,557)</u>	<u>777</u>

HEATHER PRE SCHOOL

BALANCE SHEET

AS AT 31 MARCH 2022

---

	2022		2021	
	£	£	£	£
Fixed assets		748		
Current assets	83,505		107,429	
Creditors: amounts falling due within one year	<u>(1,841)</u>		<u>(1,460)</u>	
Net current assets		<u>81,664</u>		<u>105,969</u>
Net assets		<u>82,412</u>		<u>105,969</u>
Capital and reserves		<u>82,412</u>		<u>105,969</u>

Notes to the financial statements

1 Employees

The average number of persons, including directors, employed by the company during the year was as follows:

	2022 Number	2021 Number
Employees	<u>6</u>	<u>6</u>

**HEATHER PRE SCHOOL**

**BALANCE SHEET (CONTINUED)**

**AS AT 31 MARCH 2022**

---

Heather Pre School is a private company limited by shares incorporated in England and Wales. The registered office is Main Street, Heather, Coalville, Leicestershire, England, LE67 2QP.

For the year ended 31 March 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provision applicable to companies subject to the small companies regime.

The financial statements were approved by the board of directors and authorised for issue on .....  
and are signed on its behalf by:

.....

**Trustee**

**HEATHER PRE SCHOOL**

**REPORT TO THE DIRECTORS ON THE PREPARATION OF THE UNAUDITED STATUTORY ACCOUNTS OF HEATHER PRE SCHOOL**

---

These financial statements have been prepared in accordance with our terms of engagement and in order to assist you to fulfil your duties under the Companies Acts that relate to preparing the financial statements of the company for the year ended 31 March 2022.

We have prepared these financial statements based on the accounting records, information and explanations provided by you. We do not express any opinion on the financial statements.

On the balance sheet, you have acknowledged your duties under the prevailing Companies Acts to ensure that the company keeps adequate accounting records and prepares financial statements that give “a true and fair view”.

You have determined that the company is exempt from the statutory requirement for an audit for this accounting year. Therefore, the financial statements are unaudited.

The financial statements are provided exclusively to the directors for the limited purpose mentioned above, and may not be used or relied upon for any other purpose or by any other person, and we shall not be liable for any other usage or reliance.

**TC Group**

Date: .....

99 Chapel Street  
Ibstock  
Leicestershire  
England  
LE67 6HF

HEATHER PRE SCHOOL

DETAILED TRADING AND PROFIT AND LOSS ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2022

		2022		2021
	£	£	£	£
<b>Turnover</b>				
LCC Funding & parental fees		97,329		89,368
School trips fees				877
		-----		-----
		97,329		90,245
<b>Other Income</b>				
Government grants receivable and released	-		8,121	
Bank interest received	-		4	
		-----		-----
				8,125
<b>Cost of raw materials and consumables</b>				
Resources	14,379		5,834	
Food & Catering Costs	1,177		1,154	
		-----		-----
		(15,556)		(6,988)
<b>Staff costs</b>				
Wages and salaries	76,361		63,269	
Staff pension costs defined benefit	907		733	
		-----		-----
		(77,268)		(64,002)
<b>Other charges</b>				
Clothing Costs	628		993	
Staff training	-		363	
Rent	21,850		21,037	
Cleaning	-		236	
Repairs and maintenance	66		176	
Computer running costs	446		-	
Motor running expenses	599		-	
Professional subscriptions	191		204	
Accountancy	2,822		1,890	
Charitable donation	117		-	
Insurances	508		501	
Printing and stationery	125		882	
Advertising	173		249	
Telecommunications	50		72	
Sundry expenses	238		-	
Depreciation	249		-	
		-----		-----
		(28,062)		(26,603)
		-----		-----
<b>(Loss)/Profit for the year</b>		(23,557)		777
		=====		=====

**HEATHER PLAYGROUP (LEICS)**

England & Wales - Charity number 1046537

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# Accounts

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**HEATHER PRE SCHOOL**  
**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED**  
**31 MARCH 2021**

**tc** accounts • tax • legal • financial planning  
99 Chapel Street  
Ibstock  
Leicestershire  
England  
LE67 6HF

**HEATHER PRE SCHOOL**

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---

**HEATHER PRE SCHOOL**

**COMPANY INFORMATION**

---

**Accountants** TC Group  
99 Chapel Street  
Ibstock  
Leicestershire  
England  
LE67 6HF

**Business address** Main Street  
Heather  
Coalville  
Leicestershire  
England  
LE67 2QP

**HEATHER PRE SCHOOL**

**INCOME AND EXPENDITURE**

**FOR THE YEAR ENDED 31 MARCH 2021**

---

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
<b>Income</b>	90,245	90,158
Other income	8,125	8
Direct costs	(6,988)	(8,321)
Staff costs	(64,002)	(56,227)
Other charges	(26,603)	(11,644)
<b>Profit</b>	<u>777</u>	<u>13,974</u>

**HEATHER PRE SCHOOL**

**BALANCE SHEET**

**AS AT 31 MARCH 2021**

---

	<b>2021</b>		<b>2020</b>	
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Current assets	107,429		105,192	
Creditors: amounts falling due within one year	<u>(1,460)</u>		<u>-</u>	
Net current assets		<u>105,969</u>		<u>105,192</u>
Net assets		<u>105,969</u>		<u>105,192</u>
Capital and reserves		<u>105,969</u>		<u>105,192</u>

**Notes to the financial statements**

**1 Employees**

The average number of persons, including directors, employed by the company during the year was as follows:

	<b>2021</b>	<b>2020</b>
	<b>Number</b>	<b>Number</b>
Employees	<u>-</u>	<u>-</u>

**HEATHER PRE SCHOOL**

**BALANCE SHEET (CONTINUED)**

**AS AT 31 MARCH 2021**

---

I have examined the above accounts, which in according to the records produced and explanations given to me By officers of the school, show a true and fair view of the receipts and payments for the year end 31 March 2021.

The board acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with their statute.

The financial statements were approved by the board and authorised for issue on 2<sup>nd</sup> December 2021 and are signed on its behalf by:

.....

**Ms Gemma Barry**

**HEATHER PRE SCHOOL**

**REPORT TO THE BOARD ON THE PREPARATION OF THE INCOME AND EXPENDITURE OF HEATHER PRE SCHOOL**

---

In accordance with the engagement, we have prepared for your approval the accounts of Heather Preschool for the year, set out on pages 2 to 6 from the entity's accounting records and from information and explanations you have given to us.

This report is made solely to you, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the accounts of Heather Preschool and state those matters that

You have approved the accounts for the year and have acknowledged your responsibility for them and for providing all information and explanations necessary for their compilation.

We have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the accounts.

**TC Group**

Date: 2<sup>nd</sup> December 2021

99 Chapel Street  
Ibstock  
Leicestershire  
England  
LE67 6HF

**HEATHER PRE SCHOOL****DETAILED TRADING AND PROFIT AND LOSS ACCOUNT****FOR THE YEAR ENDED 31 MARCH 2021**

---

		<b>2021</b>		<b>2020</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Income</b>				
LCC Funding & parental fees		89,368		88,049
School trips fees		877		2,109
		<u>          </u>		<u>          </u>
		90,245		90,158
<b>Other Income</b>				
Government grants receivable and released	8,121		-	
Bank interest received	4		8	
	<u>          </u>		<u>          </u>	
		8,125		8
<b>Direct Costs</b>				
Resources	5,834		7,419	
Food & Catering Costs	1,154		902	
	<u>          </u>		<u>          </u>	
		(6,988)		(8,321)
<b>Staff costs</b>				
Wages and salaries	63,269		56,227	
Staff pension costs defined benefit	733		-	
	<u>          </u>		<u>          </u>	
		(64,002)		(56,227)
<b>Other charges</b>				
Clothing Costs	993		264	
Staff training	363		1,945	
Rent	21,037		7,392	
Cleaning	236		-	
Repairs and maintenance	176		90	
Professional subscriptions	204		-	
Accountancy	1,890		509	
Insurances	501		493	
Printing and stationery	882		-	
Advertising	249		-	
Telecommunications	72		299	
Sundry expenses	-		652	
	<u>          </u>		<u>          </u>	
		(26,603)		(11,644)
<b>Surplus for the year</b>		<u>          </u>		<u>          </u>
		777		13,974
		<u>          </u>		<u>          </u>

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