



**CHARITY COMMISSION
FOR ENGLAND AND WALES**

Trustees' Annual Report for the period

From

01/08/2023 To 31/07/2024

Charity name:

Ducklings Pre-School Learning Centre

Charity registration number:

1064036

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	To enhance the development & education of children under school age
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	Care & education of pre-school children, while offering flexible childcare for parents who wish to work / train or want their children to mix with others
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	The trustees have had regard to the guidance issues by the Charity Commission on public benefit

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	
Policy on social investment including program related investment	Para 1.38	
Contribution made by volunteers	Para 1.38	
Other		

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Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	The charity provides full day OE sessional care full time, all year in a purpose built early years centre

Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	
Performance of fundraising activities against objectives set	Para 1.41	
Investment performance against objectives	Para 1.41	
Other		

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	<p>There was a deficit of £42,836 in the year, this was in comparison to a surplus of £16,043 the previous year.</p> <p>Our financial year 2023/2024 proved a challenge for us, we had a considerable number of children needing extra support this particular year, which added a tremendous strain to the staff already under pressure with a demanding job. In order to preserve the mental health of our loyal and very experienced staff we made the decision to reduce the intake of children from 40 to 30 per session - we knew that long-term this was not sustainable from a financial point of view but chose to do this rather than lose staff in an industry (Early Years) that is going through a recruitment crisis. We also have an excellent reputation within the community of providing high quality early education for pre-school children.</p> <p>As a not-for-profit group our ethos has always been to provide our service at an affordable cost to everyone within our community, however with the continuing rising costs and being underfunded by the local authority for the service we provide, this left us with a shortfall. The 'free' hours offered by the government at the rate they paid us just did not cover the amount it cost us to provide these 'free' hours. This has been a national issue within our sector.</p> <p>So, together with the temporary reduced numbers and the insufficient funding we made a loss this particular year.</p> <p>Moving forward, we have had no option but to significantly increase the fees we charge our parents after comparing our costs with other local providers and these are now reviewed termly, the local authority has increased the amount payable for the 'free' hours making it more sustainable and we are slowly increasing the number of children at each session whilst keeping staff well-being in mind during the process.</p>
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	The aim is to have sufficient funds to cover 2 months' salary costs
Amount of reserves held	Para 1.22	£ 0

Reasons for holding zero reserves	Para 1.22	
Details of fund materially in deficit	Para 1.24	
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	There are no uncertainties about the charity continuing as a going concern

Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	Government childcare grants & parent fees
Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	
Other		

Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	Constitution
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	Association
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	Elected

Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	
The charity's organisational structure and any wider network with which the charity works	Para 1.51	
Relationship with any related parties	Para 1.51	
Other		

Reference and Administrative details

Charity name	Ducklings Pre-School Learning Centre
Other name the charity uses	
Registered charity number	1064036
Charity's principal address	St Margaret's Primary School Town Street Horsforth Leeds LS18 5BL

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Linda Davis	Chair		
2	Nancy Audsley	Secretary		
3	Elizabeth Hall	Treasurer		
4				
5				
6				
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8				
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17				
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19				
20				

Corporate trustees – names of the directors at the date the report was approved

[illegible]

Name of trustees holding title to property belonging to the charity

[illegible]

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	

Additional information (optional)**Names and addresses of advisers (Optional information)**

Type of adviser	Name	Address

Name of chief executive or names of senior staff members (Optional information)

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Exemptions from disclosure**Reason for non-disclosure of key personnel details**

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Other optional information

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Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Nancy Audsley	
Position (eg Secretary, Chair, etc)	Secretary	

Date	30.5.25
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Ducklings Pre-School Learning Centre			1064036		
Annual accounts for the period					
Period start date	01/08/2023	To	Period end date	31/07/2024	

Section A Statement of financial activities


Recommended categories by activity	Guidance Notes	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year funds
		£	£	£	£	£
		F01	F02	F03	F04	F05
Incoming resources (Note 3)						
Income and endowments from:						
Donations and legacies	S01	-	-	-	-	-
Charitable activities	S02	307,436	-	-	307,436	353,473
Other trading activities	S03	-	-	-	-	-
Investments	S04	-	-	-	-	-
Separate material item of income	S05	-	-	-	-	-
Other	S06	-	-	-	-	-
Total	S07	307,436	-	-	307,436	353,473
Resources expended (Note 6)						
Expenditure on:						
Raising funds	S08	-	-	-	-	-
Charitable activities	S09	350,271	-	-	350,271	337,431
Separate material item of expense	S10	-	-	-	-	-
Other	S11	-	-	-	-	-
Total	S12	350,271	-	-	350,271	337,431
Net income/(expenditure) before investment	S13	- 42,835	-	-	- 42,835	16,042
Net gains/(losses) on investments	S14	-	-	-	-	-
Net income/(expenditure)	S15	- 42,835	-	-	- 42,835	16,042
Extraordinary items	S16	-	-	-	-	-
Transfers between funds	S17	-	-	-	-	-
Other recognised gains/(losses):						
Gains and losses on revaluation of fixed assets for the charity's own use	S18	-	-	-	-	-
Other gains/(losses)	S19	-	-	-	-	-
Net movement in funds	S20	- 42,835	-	-	- 42,835	16,042
Reconciliation of funds:						
Total funds brought forward	S21	13,298	-	-	13,298	11,967
Total funds carried forward	S22	- 29,537	-	-	- 29,537	Prior Year Error

Section B

Balance sheet

		Guidance Notes	Unrestricted funds	Restricted income funds	Endowment funds	Total this year	Total last year
			£	£	£	£	£
			F01	F02	F03	F04	F05
Fixed assets							
Intangible assets	(Note 15)	B01	-	-	-	-	-
Tangible assets	(Note 14)	B02	1,581	-	-	1,581	2,139
Heritage assets	(Note 16)	B03	-	-	-	-	-
Investments	(Note 17)	B04	-	-	-	-	-
Total fixed assets		B05	1,581	-	-	1,581	2,139
Current assets							
Stocks	(Note 18)	B06	-	-	-	-	-
Debtors	(Note 19)	B07	310	-	-	310	11,719
Investments	(Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand	(Note 24)	B09	634	-	-	634	17,554
Total current assets		B10	944	-	-	944	29,273
Creditors: amounts falling due within		B11	13,020	-	-	13,020	2,071
Net current assets/(liabilities)		B12	- 12,076	-	-	- 12,076	27,202
Total assets less current liabilities		B13	- 10,495	-	-	- 10,495	29,341
Creditors: amounts falling due after one		B14	3,000	-	-	3,000	-
Provisions for liabilities		B15	-	-	-	-	-
Total net assets or liabilities		B16	- 13,495	-	-	- 13,495	29,341
Funds of the Charity							
Endowment funds	(Note 27)	B17	-	-	-	-	-
Restricted income funds	(Note 27)	B18	-	-	-	-	-
Unrestricted funds		B19	- 13,495	-	-	- 13,495	29,341
Revaluation reserve		B20	-	-	-	-	-
Total funds		B21	- 13,495	-	-	- 13,495	29,341

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval dd/mm/yyyy
	Nancy Audsley	30.5.25

Note 1 Basis of preparation

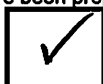
This section should be completed by all charities.

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

• and with*



the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014

• and with*



the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)

• and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS

* -Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability

An explanation as to those factors that support the conclusion that the charity is a going concern;

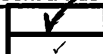
Disclosure of any uncertainties that make the going concern assumption doubtful;

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note { }.

Yes*



* -Tick as appropriate

No*



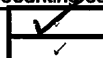
Please disclose:

<i>(I) the nature of the change in accounting policy;</i>	
<i>(II) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</i>	
<i>(III) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.</i>	

1.4 Changes to accounting estimates

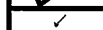
No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes*



* -Tick as appropriate

No*



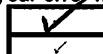
Please disclose:

<i>(I) the nature of any changes;</i>	
<i>(II) the effect of the change on income and expense or</i>	
<i>(III) where practicable, the effect of the change in one or</i>	

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes*



* -Tick as appropriate

No*



Please disclose:

<i>(I) the nature of the prior period error;</i>	
<i>(II) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and</i>	
<i>(III) the amount of the correction at the beginning of the earliest prior period presented in the accounts.</i>	

Note 2 Accounting policies

2.2 INCOME

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

Recognition of income	<p>These are included in the Statement of Financial Activities (SoFA) when:</p> <ul style="list-style-type: none"> the charity becomes entitled to the resources; it is more likely than not that the trustees will receive the resources; and the monetary value can be measured with sufficient reliability.
Offsetting	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.
Grants and donations	<p>Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).</p> <p>In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).</p>
Legacies	Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.
Government grants	The charity has received government grants in the reporting period
Tax reclaims on donations and gifts	<p>Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.</p>
Contractual income and performance related grants	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.
Donated goods	<p>Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.</p> <p>The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.</p> <p>Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.</p> <p>Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.</p> <p>Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.</p>
Donated services and facilities	<p>Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.</p> <p>Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.</p>
Support costs	The charity has incurred expenditure on support costs.
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

Yes	No	N/a
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Yes	No	N/a
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Yes	No	N/a
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Yes	No	N/a
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Yes	No	N/a
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Yes	No	N/a
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Yes	No	N/a
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Yes	No	N/a
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Yes	No	N/a
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Income from membership subscriptions	<p>Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.</p> <p>Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.</p>
Settlement of insurance claims	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.
Investment gains and losses	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

2.3 EXPENDITURE AND LIABILITIES

Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.
Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice. Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.
Grants payable without performance conditions	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.
Redundancy cost	The charity made no redundancy payments during the reporting period.
Deferred income	No material item of deferred income has been included in the accounts.
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 11.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.

2.4 ASSETS

Tangible fixed assets for use by charity	<p>These are capitalised if they can be used for more than one year, and cost at least</p> <p>They are valued at cost.</p> <p>The depreciation rates and methods used are disclosed in note 9.2.</p>
Intangible fixed assets	<p>The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5</p> <p>They are valued at cost.</p>
Heritage assets	<p>The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4.</p> <p>They are valued at cost.</p>
Investments	<p>Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.</p> <p>Investments held for resale or pending their sale and cash and cash equivalents with a</p>

investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments

<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a
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Yes	No	N/a
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a

Stocks and work in progress

Stocks held for sale as part of non-charitable trade are measured at the lower of cost or net realisable value.

Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.

Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.

Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

Current asset investments

The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.

They are valued at fair value except where they qualify as basic financial instruments.

**POLICIES ADOPTED
ADDITIONAL TO OR
DIFFERENT FROM
THOSE ABOVE**

Note 3 Analysis of income

		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Analysis						
Donations and legacies:	Donations and gifts	24	-	-	24	30
	Gift Aid	-	-	-	-	-
	Legacies	-	-	-	-	-
	General grants provided by government/other	-	-	-	-	-
	Membership subscriptions and sponsorships	-	-	-	-	-
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	-
Total		24	-	-	24	30
Charitable activities:	Parent fees	263,498	-	-	263,498	329,778
	Free early year education entitlement	21,906	-	-	21,906	2,992
	Deprivation uplift	3,844	-	-	3,844	2,463
	Early years funding for inclusion	12,528	-	-	12,528	7,389
	Early years pupil premium	853	-	-	853	450
	SEND inclusion funding	600	-	-	600	10,050
	Apprenticeship grants	500	-	-	500	-
	Disability access funding	828	-	-	828	-
	Milk funding	1,550	-	-	1,550	-
	Other	1,283	-	-	1,283	322
Total		307,390	-	-	307,390	353,444
Other trading activities:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
Total		-	-	-	-	-
Income from investments:	Interest income	22	-	-	22	-
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
Total		22	-	-	22	-
Separate material item of income:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
Total		-	-	-	-	-
Other:	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for	-	-	-	-	-
	Gain on disposal of a programme related	-	-	-	-	-
	Royalties from the exploitation of intellectual	-	-	-	-	-
	Other	-	-	-	-	-
Total		-	-	-	-	-
TOTAL INCOME		307,436	-	-	307,436	353,474

Other information:

All income in the prior year was unrestricted except for: (please provide description and amounts)

Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.

Where any endowment fund is converted into income in the prior period, please give the reason for the conversion.

Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)

Note 4

Analysis of receipts of government grants

	Description	This year £
Government grant 1	Free early year education entitlement	21,906
Government grant 2	Deprivation uplift	3,844
Government grant 3	Early years funding for inclusion	12,528
Government grant 4	Early year pupil premium	853
Government grant 5	Disability access funding	828
Government grant 6	Apprenticeship grant	500
Government grant 7	Milk funding	1,550
Government grant 8	SEND inclusion funding	600
	Total	42,609

	Description	Last year £
Government grant 1	Free early year education entitlement	2,991
Government grant 2	Deprivation uplift	2,463
Government grant 3	Early years funding for inclusion	7,389
Government grant 4	Early year pupil premium	450
Government grant 5	SEND inclusion funding	10,050
	Total	23,343

Please provide details of any unfulfilled conditions and other contingencies attaching to grants that have been recognised in income.

This year	Last year

Please give details of other forms of government assistance from which the charity has directly benefited.

This year	Last year

Note 6 Analysis of expenditure

Analysis	This year				Last year			
	funds	Income funds	funds	Total funds	funds	Income funds	funds	Total funds
Expenditure on raising funds:				£				£
Incurred seeking donations	-	-	-	-	-	-	-	-
Incurred seeking legacies	-	-	-	-	-	-	-	-
Incurred seeking grants	-	-	-	-	-	-	-	-
Operating membership schemes and	-	-	-	-	-	-	-	-
Staging fundraising events	-	-	-	-	-	-	-	-
Fundraising agents	-	-	-	-	-	-	-	-
Operating charity shops	-	-	-	-	-	-	-	-
Operating a trading company undertaking	-	-	-	-	-	-	-	-
Advertising, marketing, direct mail and	-	-	-	-	-	-	-	-
Start up costs incurred in generating new	-	-	-	-	-	-	-	-
Database development costs	-	-	-	-	-	-	-	-
Other trading activities	-	-	-	-	-	-	-	-
Investment management costs:	-	-	-	-	-	-	-	-
Portfolio management costs	-	-	-	-	-	-	-	-
Cost of obtaining investment advice	-	-	-	-	-	-	-	-
Investment administration costs	-	-	-	-	-	-	-	-
Intellectual property licencing costs	-	-	-	-	-	-	-	-
Rent collection, property repairs and	-	-	-	-	-	-	-	-
Total expenditure on raising funds	-	-	-	-	-	-	-	-

Expenditure on charitable activities:

Wages & salaries	289,969	-	-	289,969	276,227	-	-	276,227
Equipment & materials	7,588	-	-	7,588	4,783	-	-	4,783
Food	17,674	-	-	17,674	18,968	-	-	18,968
Premises costs	14,167	-	-	14,167	20,822	-	-	20,822
General expenses	18,863	-	-	18,863	14,981	-	-	14,981
Governance costs	2,010	-	-	2,010	1,650	-	-	1,650
Total expenditure on charitable	350,271	-	-	350,271	337,431	-	-	337,431

Separate material item of expense

	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-

Other

	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total other expenditure	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE	350,271	-	-	350,271	337,431	-	-	337,431

Other information:**Analysis of expenditure on charitable activities**

Activity or programme	This year				Last year			
	Activities undertaken directly	Grant funding of activities	Support Costs	Total this year	Activities undertaken directly	Grant funding of activities	Support Costs	Total last year
	£	£	£	£	£	£	£	£
Activity 1	-	-	-	-	-	-	-	-
Activity 2	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-

Note 10 **Details of certain items of expenditure****10.1 Fees for examination of the accounts**

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).

Independent examiner's fees**Assurance services other than audit or independent examination****Tax advisory fees****Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner**

This year £	Last year £
1,650	1,650
-	-
-	-
-	-

Note 11 Paid employees*Please complete this note if the charity has any employees.***11.1 Staff Costs**

	This year £	Last year £
Salaries and wages	266,853	254,531
Social security costs	17,550	16,523
Pension costs (defined contribution scheme)	5,566	5,173
Other employee benefits	-	-
Total staff costs	289,969	276,227

This year:

Please provide details of expenditure on staff working for the charity

Last year:

Please provide details of expenditure on staff working for the charity

Please give details of the number of employees whose total employee benefits (excluding employer pension costs)

No employees received employee benefits (excluding employer

Band	Number of employees	
	This year	Last year
£60,000 to £69,999	-	-
£70,000 to £79,999	-	-
£80,000 to £89,999	-	-
£90,000 to £99,999	-	-
£100,000 to £109,999	-	-

	This year £	Last year £
Please provide the total amount paid to key management personnel	48,604	52,579

11.2 Average head count in the year

The parts of the charity in which the employees work

	This year Number	Last year Number
Fundraising	-	-
Charitable Activities	12	12
Governance	1	1
Other	-	-
Total	13	13

11.3 Ex-gratia payments to employees and others (excluding trustees)*Please complete if an ex-gratia payment is made.*

Please explain the nature of the payment

This year	
Last year	

Please state the legal authority or reason for making the payment

This year	
Last year	

	This year £	Last year £
Please state the amount of the payment (or value of any waiver of a	-	-

11.4 Redundancy payments*Please complete if any redundancy or termination payment is made in the period.*

	This year £	Last year £
Total amount of payment	-	-

The nature of the payment (cash, asset

--	--

The extent of redundancy funding at the balance sheet date

	This year £	Last year £
	-	-

Please state the accounting policy for any redundancy or termination

--	--

Note 12 **Defined contribution pension scheme or defined benefit scheme accounted for as a defined contribution scheme.**

12.1 *Please complete this note if a defined contribution pension scheme is operated.*

	This year	Last year
	£	£
Amount of contributions recognised in the SOFA as an expense	5,566	5,173

Please explain the basis for allocating the liability and expense of defined contribution pension scheme between activities and between restricted and unrestricted funds.

--	--

12.2 *Please complete this section where the charity participates in a defined benefit pension plan but is unable to ascertain its share of the underlying assets and liabilities.*

Please confirm that although the scheme is accounted for as a defined contribution plan, it is a defined benefit plan.

Please provide such information as is available about the plan's surplus or deficit and the implications, if any, for the reporting charity for this year and last year, if different

12.3 *Please complete this section where the charity participates in a multi-employer defined benefit pension plan that is accounted for as a defined contribution plan.*

Describe the extent to which the charity can be liable to the plan for other entities' obligations under the terms and conditions of the multi-employer plan. If this is different for last year, provide details

Provide an explanation of how any liability arising from an agreement with a multi-employer plan to fund a deficit has been determined. If this is different for last year, provide details

Note 14 Tangible fixed assets*Please complete this note if the charity has any tangible fixed assets***14.1 Cost or valuation**

	Freehold land & £	Other land & £	Plant, £	Fixtures, fittings £	Total £
At the beginning of the year	-	-	-	8,033	8,033
Additions	-	-	-	-	-
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	-	8,033	8,033

14.2 Depreciation and impairments

	**Basis SL or RB (Straight	SL or RB	SL or RB	SL or RB	SL or RB
** Rate					
At beginning of the year	-	-	-	5,894	5,894
Disposals	-	-	-	-	-
Depreciation	-	-	-	558	558
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of the year	-	-	-	6,452	6,452

14.3 Net book value

Net book value at the beginning of the year	-	-	-	2,139	2,139
Net book value at the end of the year	-	-	-	1,581	1,581

14.4 Impairment*This year: Please provide a description of the events and circumstances that led to*

Last year: Please provide a description of the events and circumstances that led to

14.5 Revaluation*If an accounting policy of revaluation is adopted, please provide:**the effective date of the revaluation**the name of independent valuer, if applicable**the methods applied and significant assumptions**the carrying amount that would have been recognised had the assets been carried*

This year	Last year
-	-

14.6 Other disclosures

- (i) Please state the amount of borrowing costs, if any, capitalised in the construction of tangible
(ii) Please provide the amount of contractual commitments for the acquisition of tangible fixed
(iii) Details of the existence and carrying amounts of property, plant and equipment

This year	Last year
£	£
-	-
-	-

** The "transfers" row is for movements between fixed asset categories.**** Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate*

Section C	Notes to the accounts	(cont)
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Note 19 Debtors and prepayments
Please complete this note if the charity has any debtors

19.1 Analysis of debtors

Trade debtors
 Prepayments and accrued income
 Other debtors
 Total

This year £	Last year £
310	1,407
-	-
-	10,312
310	11,719

Please complete 19.2 where a material debtor is recoverable more than a year after the reporting date.

19.2 Analysis of debtors recoverable in more than 1 year (included in debtors above)

Trade debtors
 Prepayments and accrued income
 Other debtors

This year £	Last year £
-	-
-	-
-	-
-	-
-	-

Total

Note 20 Creditors

Please complete this note if the charity has any creditors or accruals.

20.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	-	-	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	3,300	1,280	-	-
Taxation and social security	9,227	-	-	-
Other creditors	493	781	3,000	-
Total	13,020	2,061	3,000	-

20.2 Deferred income

Please complete this note if the charity has

	This year	Last year
<i>Please explain the reasons why</i>		

Movement in deferred income account

reporting period
 Amounts added in current period
 Amounts released to income from previous periods
 Balance at the end of the reporting period

This year £	Last year £
-	-
-	-
-	-
-	-

Note 28 Transactions with trustees and related parties

If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.

28.1 Trustee remuneration and benefits**This year**

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

TRUE

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£	£	£	£
		-	-	-	-	-

Please give details of why remuneration or other employment benefits were paid.

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

Last year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

TRUE

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£		£	£
		-	-	-	-	-

Please give details of why remuneration or other employment benefits were paid.

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

28.2 Trustees' expenses

If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".

No trustee expenses have been incurred (True or False)

TRUE

Type of expenses reimbursed	This year	Last year
	£	£
Travel	-	-
Subsistence	-	-
Accommodation	-	-
Other (please specify):	-	-
	-	-
TOTAL	-	-

Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity

--	--

28.3 Transaction(s) with related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.

This year

There have been no related party transactions in the reporting period (True or False)

FALSE

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

--

For any related party, please provide details of any guarantees given or received.

--

Last year

There have been no related party transactions in the reporting period (True or False)

FALSE

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
Linda Northfield	Manager	Loan	£5,000	£4,330	£	£

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

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For any related party, please provide details of any guarantees given or received.

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CHARITY COMMISSION FOR ENGLAND AND WALES

Independent examiner's report on the accounts

Section A

Independent Examiner's Report

**Report to the trustees/
members of**

Charity Name
Ducklings Pre-School Learning Centre

**On accounts for the year
ended**

31/07/2024

**Charity no
(if any)**

1064036

Set out on pages

1 - 17

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/07/2023.

**Responsibilities and
basis of report**

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

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the 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 (other than that disclosed below *) in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

** Please delete the words in the brackets if they do not apply.*

Signed:

Date

29/05/2025

Name:

Mark Threlfall

**Relevant professional
qualification(s) or body
(if any):**

AFA MIPA

Address:

Four Accountancy

4 Tinshill Lane

Leeds LS16 7AP

Only complete if the examiner needs to highlight matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.