

KIPLING LIONS PRE-SCHOOL

England & Wales · Charity number 1070306

Details

Status Registered

Legal form Other

Registered 1998-06-30

Register [View on the Charity Commission register](#)

Contact

Address C/O Rudyard Kipling Primary School
Chalkland Rise
Brighton
BN2 6RH

Phone 01273309352

Email enquire@kiplinglions.co.uk

Website www.kiplinglions.co.uk

Activities

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

Activities: We are a pre-school nursery group in Woodingdean, Brighton. We provide early years foundation stage places for preschool children. We are a committee run group. The committee is made up of parents/carers.

Classification

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

Geography

- **Area of benefit:** BRIGHTON
- East Sussex

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£196,203	£186,330	-	-
2024-03-31	£172,397	£141,192	-	-
2023-03-31	£140,191	£134,333	-	-
2022-03-31	£128,350	£140,743	-	-
2021-03-31	£126,850	£117,321	-	-

Trustees

Name	Role	Appointed
Joan Eades	Chair	2016-09-28
Caris Melia		2024-01-31
Emilia Czekajlo		2025-01-13
Lisa Lambropoulos		2025-02-11
Sarah Swartwood		2022-03-10

Accounts

REGISTERED CHARITY NUMBER: 1070306

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2025
FOR
KIPLING LIONS PRE-SCHOOL

CJW Accountancy
81 Wicklands Avenue
Saltdean
East Sussex
BN2 8EQ

KIPLING LIONS PRE-SCHOOL
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FOR THE YEAR ENDED 31st MARCH 2025

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KIPLING LIONS PRE-SCHOOL

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31st MARCH 2025

The trustees present their report with the financial statements of the charity for the year ended 31st March 2025. The trustees have adopted the provisions of the Statement of Recommended Practice applicable to 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 (FRS102) (effective 1 January 2015).

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity Number

1070306

Principal Address

Kipling Lions
Chalkland Rise
Woodingdean, Brighton
East Sussex BN2 6RH

Trustees as at 31 March 2025

J.Eades C.Chaney C.Melia S.Swartwood
E.Czekajlo
L.Lampropoulos
P.Syred
resigned 15.10.2024
K.Roper
resigned 15.10.2024
N.Eades
resigned 15.10.2024
A.Bainbridge
resigned 15.10.2024

Independent Examiner

C.J.Watson F&A
CIW Accountancy
81 Wicklands Avenue
Saltdean
East Sussex BN2 8EQ

STRUCTURE, GOVERNANCE AND MANAGEMENT

Structure, governance and management

The charity has adopted the Pre-School Learning Alliance Pre-School Constitution 2011. New trustees are recruited at our AGM and through the year. When a child starts the pre-school each parent is asked if they would like to help. Training courses are offered to new committee members but they are not obligatory.

Risk Management

As part of the running of the pre-school, the Committee have reviewed the risks affecting the charity. In particular, robust child protection procedures are in place.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity is established to provide pre-school facilities for the inhabitants of Woodingdean, Brighton. It is intended that the fees charged are sufficient to generate enough income to meet all expenditure incurred in providing the pre-school activities. The charity is organised as an independent association of local parents and also employs professional pre-school specialists. We use volunteers, either as committee members who are responsible for finance, employing appropriate staff and fundraising. We also have volunteers that help out in the pre-school setting. We offer support whilst in the setting and they act as an assistant interacting with the children.

KIPLING LIONS PRE-SCHOOL

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31st MARCH 2025

FINANCIAL REVIEW

The committee have considered the level of reserves held by the charity. The balance of the general fund is modest and represents a small amount of working capital needed for the pre-school to function. The balance on the building fund is being built up towards the new school premises.

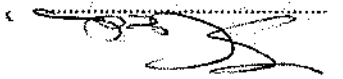
STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy the financial position of the charity. They are also responsible for safeguarding the assets of the charity and hence take reasonable steps for the prevention of fraud and other irregularities.

Approved by order of the board of trustees.

Trustee



Date:

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
KIPLING LIONS PRE-SCHOOL

I report on the accounts for the year ended 31st March 2025 set out on pages four to nine.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under Section 145 of the Charities Act 2011 (the Charities Act)) and that an independent examination is required.

It is my responsibility to:

- examine the accounts under Section 145 of the Charities Act,
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5)(b) of the Charities Act); and
- to state whether particular matters have come to my attention.

Basis of the independent examiner's report

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

Independent examiner's statement

I can confirm that I am qualified to undertake the examination because I am a registered member of the Association of International Accountants which is a listed body.

I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in any material respect:

- 1) the accounting records were not kept in accordance with section 130 of the Charities Act; or
- 2) the accounts did not accord with the accounting records; or
- 3) the accounts did 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.

4) The accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102))

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 a proper understanding of the accounts to be reached.

C.J. Watson FAIA
C.J. Watson

C.J. Watson FAIA
CIW Accountancy
81 Wicklands Avenue
Salisbury
East Sussex
BN2 8EQ

Date: 17th September 2025

KIPLING LIONS PRE-SCHOOL

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31st MARCH 2025

	2025	2024	Total	Funds	£
			Total	Restricted	Unrestricted
			Funds	Funds	Funds
			£	£	£
					Notes
INCOMING RESOURCES					
Incoming resources from generated funds	2	153338	153338	109022	
Voluntary income					
Activities for generating funds	3	41587	41587	62576	
Investment income	4	1278	1278	1278	799
Total incoming resources		196203	196203	172397	
RESOURCES EXPENDED					
Costs of generating funds	5	1377	1377	1377	476
Costs of generating voluntary income	6				
Charitable activities					
Cost of operation of school		180880	180880	137680	
Governance costs		900	900	900	
Other resources expended		3173	3173	2136	
Total Resources Expended		186330	186330	141192	
NET INCOMING/(OUTGOING) RESOURCES		9873	9873	31205	
RECONCILIATION OF FUNDS					
Total funds brought forward		158258	158258	127053	
TOTAL FUNDS CARRIED FORWARD		168131	168131	158258	
CONTINUING OPERATIONS					

All incoming resources and resources expended arise from continuing activities.

KIPLING LIONS PRE-SCHOOL

BALANCE SHEET
AT 31st MARCH 2025

	2025	2024
Unrestricted funds	£	£
Restricted funds	£	£
Total funds	£	£
Notes		
10	8700	8700
FIXED ASSETS		
Tangible assets		
12	162777	155948
CURRENT ASSETS		
Cash at bank and in hand		
Debtors & Prepayments		
12	2484	10
165261	0	155958
11	-5830	-4454
Amounts falling due within one year		
NET CURRENT ASSETS	159431	151504
NET ASSETS	168131	158258
REPRESENTED BY:		
FUNDS		
Unrestricted funds	168131	158258
Restricted funds	0	0
TOTAL FUNDS	168131	158258

The financial statements were approved by the Board of Trustees on 14th October 2025 and were signed on its behalf by:

Trustee

1 ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland' (FRS 102) (effective January 2015), 'Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention. The charity has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Standard applicable in the UK and Republic of Ireland':

- 1) the requirements of Section 7 Statement of Cash Flow;
- 2) the requirement of Section 3 Financial Statement Presentation paragraph 3.17(d)

Incoming resources

Income is accounted for on an accruals basis. All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. Grants are recognised in full in the SOFA in the year in which they are receivable.

Resources expended

Resources expended are recognised in the period in which they are incurred. Resources expended include attributable value added tax which cannot be recovered.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings -25% on reducing balance

Taxation

The charity is exempt from tax on its charitable activities

Fund Accounting

Unrestricted funds can only be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

KIPLING LIONS PRE-SCHOOL

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31st MARCH 2025

2 VOLUNTARY INCOME			
Grants	152634		108334
Donations	704		688
	2025		2024
	£		£
	<u>153338</u>		<u>109022</u>
3 ACTIVITIES FOR GENERATING FUNDS			
Fundraising events	1528		1807
Fees	40059		59324
Other income/resources	0		1445
	2025		2024
	£		£
	<u>41587</u>		<u>62576</u>
4 INVESTMENT INCOME			
Deposit account interest	1278		799
	2025		2024
	£		£
	<u>1278</u>		<u>799</u>
5 COSTS IF GENERATING VOLUNTARY INCOME			
Fundraising	1377		476
	2025		2024
	£		£
	<u>1377</u>		<u>476</u>
6 CHARITABLE ACTIVITIES COSTS			
Direct Costs	159674		184953
Support Costs	25279		25279
	(see note 7)		Totals
	<u>184953</u>		<u>184953</u>
7 SUPPORT COSTS			
Governance Costs			900
Other resources expended			3173
Cost of operation of school			21206
			<u>25279</u>
			Management
			£
			<u>25279</u>

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

8 TRUSTEES' REMUNERATION AND BENEFITS

There were no trustee's remuneration or other benefits for the year ended 31st March 2025 nor for the year ended 31st March 2024

Trustees' Expenses

There were no trustees' expenses paid for the year ended 31st March 2025 nor for the year ended 31st March 2024

9 STAFF COSTS

Wages and salaries

2025	2024
£ 153073	£ 118492

10 TANGIBLE FIXED ASSETS

Freehold Fixtures & Office Fittings	Equipment	Totals
£ 79244	£ 3009	£ 114176

At 1st April 2024
Revaluation

Additions for year

At 31 March 2025

79244	31923	7855	119022
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DEPRECIATION

At 1st April 2024

Charge for year

79244	25993	2185	107422
0	1482	1418	2900

At 31st March 2025

79244	27475	3603	110322
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NET BOOK VALUE

At 31st March 2025

0	4448	4252	8700
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At 31st March 2024

0	5930	824	6754
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11 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

Taxation and social security
Other creditors

2025	2024
£ 3894	£ 1045
1936	3409

5830	4454
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KIPLING LIONS PRE-SCHOOL

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

12 DEBTORS & PREPAYMENTS: FALLING DUE WITHIN ONE YEAR

	2025	2024
Voluntary income	787	10
Prepayments	1697	0
	<u>2484</u>	<u>10</u>

MOVEMENT IN FUNDS

	Net Movement in funds @ 31.03.25	@ 1.04.24	£	£	£
Unrestricted funds	158258	9873	168131		
General fund					
Restricted funds	0	0	0		
Building fund					

13

Net movement in funds, included in the above, are as follows:

	Incoming resources	Resources expended in funds	£	£	£
--	--------------------	-----------------------------	---	---	---

Unrestricted funds	196203	-186330	9873		
General fund					
Restricted funds	0	0	0		
Building fund					

TOTAL FUNDS

	196203	-186330	9873		
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KIPLING LIONS PRE-SCHOOL

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31st MARCH 2025

INCOMING RESOURCES		
	2025	2024
	£	£
Voluntary income		
Donations	704	688
Grants	152634	108334
Activities for generating funds	153338	109022
Fundraising events	1528	1807
Fees	40059	59324
Other income resources	0	1445
Investment income	41587	62576
Deposit account interest	1278	799
Total incoming resources	196203	172397
RESOURCES EXPENDED		
Costs of generating voluntary income	1377	476
Fundraising		
Charitable activities	153073	118492
Wages & Statutory Pension Scheme	13	28
Postage and stationery	730	814
Food and milk	5858	3193
Consumables, Toys & Equipment	159674	122527
Support costs - Management	4074	4078
Rent,Rates, Service Charges & Utilities	1422	1291
Insurance	679	516
Telephone	624	227
Sundries	99	25
Motor and Travel	1080	1118
Payroll processing fees	453	310
Training		
Carried forward	8431	7565

KIPLING LIONS PRE-SCHOOL

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST MARCH 2025

	2025	2024
£	£	£
Brought forward	8431	7565
Support costs - Management		
Accountancy	900	900
Bank Charges	51	54
Subscriptions	965	427
Advertising	140	0
Equipment Rental	525	544
Repairs and Renewals	11367	4036
Freehold Property depreciation	0	2411
Fixtures and Fittings depreciation	1482	1977
Office Equipment depreciation	1418	275
Total resources expended	186330	141192
Net excess income over expenditure	9873	31205

Accounts

REGISTERED CHARITY NUMBER: 1070306

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2024
FOR
KIPLING LIONS PRE-SCHOOL

CJW Accountancy
81 Wicklands Avenue
Saltdean
East Sussex
BN2 8EQ

KIPLING LIONS PRE-SCHOOL

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FOR THE YEAR ENDED 31st MARCH 2024**

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KIPLING LIONS PRE-SCHOOL

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31st MARCH 2024

The trustees present their report with the financial statements of the charity for the year ended 31st March 2024. The trustees have adopted the provisions of the Statement of Recommended Practice applicable to 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 (FRS102) (effective 1 January 2015).

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity Number
1070306

Principal Address
Kipling Lions
Chalkland Rise
Woodingdean, Brighton
East Sussex BN2 6RH

Trustees as at 31 March 2024

J.Eades	K.Roper	C.Chaney
P.Syred	N.Eades	S.Swartwood
N.Froud	resigned	20.07.23
A.Bainbridge	appointed	07.01.24
C.Melia	appointed	31.01.24

Independent Examiner

C.J.Watson FAIA
CJW Accountancy
81 Wicklands Avenue
Saltdean · East Sussex
BN2 8EQ

STRUCTURE, GOVERNANCE AND MANAGEMENT

Structure, governance and management

The charity has adopted the Pre-School Learning Alliance Pre-School Constitution 2011. New trustees are recruited at our AGM and through the year. When a child starts the pre-school each parent is asked if they would like to help. Training courses are offered to new committee members but they are not obligatory.

Risk Management

As part of the running of the pre-school, the Committee have reviewed the risks affecting the charity. In particular, robust child protection procedures are in place.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity is established to provide pre-school facilities for the inhabitants of Woodingdean, Brighton. It is intended that the fees charged are sufficient to generate enough income to meet all expenditure incurred in providing the pre-school activities. The charity is organised as an independent association of local parents and also employs professional pre-school specialists.

We use volunteers; either as committee members who are responsible for finance, employing appropriate staff and fundraising. We also have volunteers that help out in the pre-school setting. We offer support whilst in the setting and they act as an assistant interacting with the children.

KIPLING LIONS PRE-SCHOOL

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31st MARCH 2024

FINANCIAL REVIEW

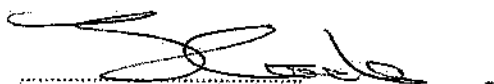
The committee have considered the level of reserves held by the charity. The balance of the general fund is modest and represents a small amount of working capital needed for the pre-school to function. The balance on the building fund is being built up towards the new school premises.

STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy the financial position of the charity. They are also responsible for safeguarding the assets of the charity and hence take reasonable steps for the prevention of fraud and other irregularities.

Approved by order of the board of trustees.



Trustee

Date: 15th October 2024

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

I report on the accounts for the year ended 31st March 2024 set out on pages four to nine.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under Section 145 of the Charities Act 2011 (the Charities Act)) and that an independent examination is required.

It is my responsibility to:

- examine the accounts under Section 145 of the Charities Act,
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5)(b) of the Charities Act); and
- to state whether particular matters have come to my attention.

Basis of the independent examiner's report

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

Independent examiner's statement

I can confirm that I am qualified to undertake the examination because I am a registered member of the Association of International Accountants which is a listed body.

I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in any material respect:

- 1) the accounting records were not kept in accordance with section 130 of the Charities Act; or
- 2) the accounts did not accord with the accounting records; or
- 3) the accounts did 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.
- 4) The accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102))

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 a proper understanding of the accounts to be reached.



C.J. Watson FAIA
C/W Accountancy
81 Wicklands Avenue
Saltdean
East Sussex
BN2 8EQ

Date: 23rd September 2024

KIPLING LIONS PRE-SCHOOL

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31st MARCH 2024

		Unrestricted funds	Restricted funds	2024 Total funds	2023 Total Funds
	Notes	£	£	£	£
INCOMING RESOURCES					
Incoming resources from generated funds					
Voluntary income	2	109022		109022	96895
Activities for generating funds	3	62576		62576	43237
Investment income	4	799		799	59
Total incoming resources		172397		172397	140191
RESOURCES EXPENDED					
Costs of generating funds					
Costs of generating voluntary income	5	476		476	511
Charitable activities	6				
Cost of operation of school		135269	2411	137680	129992
Governance costs		900		900	900
Other resources expended		2136		2136	2930
Total Resources Expended		138781	2411	141192	134333
NET INCOMING/(OUTGOING) RESOURCES		33616	-2411	31205	5858
RECONCILIATION OF FUNDS					
Total funds brought forward		124642	2411	127053	121195
TOTAL FUNDS CARRIED FORWARD		158258	0	158258	127053

CONTINUING OPERATIONS

All incoming resources and resources expended arise from continuing activities.

KIPLING LIONS PRE-SCHOOL

BALANCE SHEET AT 31st MARCH 2024

		Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total Funds £
FIXED ASSETS	Notes				
Tangible assets	10	6754	0	6754	10723
CURRENT ASSETS					
Cash at bank and in hand		155948	0	155948	119105
Debtors & Prepayments	12	10	0	10	1361
		155958	0	155958	120466
CREDITORS					
Amounts falling due within one year	11	-4454	0	-4454	-4136
NET CURRENT ASSETS		151504	0	151504	116330
NET ASSETS		158258	0	158258	127053
REPRESENTED BY:					
FUNDS	13				
Unrestricted funds				158258	124642
Restricted funds				0	2411
TOTAL FUNDS				158258	127053

The financial statements were approved by the Board of Trustees on 15th October 2024 and were signed on its behalf by:



Trustee

15-10-24

KIPLING LIONS PRE-SCHOOL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2024

1 ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The charity has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Standard applicable in the UK and Republic of Ireland':

- 1) the requirements of Section 7 Statement of Cash Flows;
- 2) the requirement of Section 3 Financial Statement Presentation paragraph 3.17(d)

Incoming resources

Income is accounted for on an accruals basis.

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Grants are recognised in full in the SOFA in the year in which they are receivable.

Resources expended

Resources expended are recognised in the period in which they are incurred. Resources expended include attributable value added tax which cannot be recovered.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Freehold property	-5% on cost
Fixtures and fittings	-25% on reducing balance

Taxation

The charity is exempt from tax on its charitable activities

Fund Accounting

Unrestricted funds can only be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

KIPLING LIONS PRE-SCHOOL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2024

2 VOLUNTARY INCOME		2024	2023
		£	£
Grants		108334	94067
Donations		688	2828
		<u>109022</u>	<u>96895</u>
3 ACTIVITIES FOR GENERATING FUNDS		2024	2023
		£	£
Fundraising events		1807	2228
Fees		59324	39024
Other income resources		1445	1985
		<u>62576</u>	<u>43237</u>
4 INVESTMENT INCOME		2024	2023
		£	£
Deposit account interest		799	59
5 COSTS OF GENERATING VOLUNTARY INCOME		2024	2023
		£	£
Fundraising		476	511
6 CHARITABLE ACTIVITIES COSTS			
	Direct Costs	Support Costs (see note 7)	Totals
Costs of operation of school	122527	18189	140716
7 SUPPORT COSTS			Management £
Governance Costs			900
Other resources expended			2136
Cost of operation of school			15153
			<u>18189</u>

KIPLING LIONS PRE-SCHOOL

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED **FOR THE YEAR ENDED 31st MARCH 2024**

8 TRUSTEES' REMUNERATION AND BENEFITS

There were no trustee's remuneration or other benefits for the year ended 31st March 2024 nor for the year ended 31st March 2023

Trustees' Expenses

There were no trustees' expenses paid for the year ended 31st March 2024 nor for the year ended 31st March 2023

9 STAFF COSTS

	2024	2023
	£	£
Wages and salaries	<u>118492</u>	<u>106239</u>

10 TANGIBLE FIXED ASSETS

	Freehold Property £	Fixtures & Fittings £	Office Equipment £	Totals £
COST				
At 1st April 2023	79244	31923	2315	113482
Revaluation				
Additions for year			694	694
At 31 March 2024	<u>79244</u>	<u>31923</u>	<u>3009</u>	<u>114176</u>
DEPRECIATION				
At 1st April 2023	76833	24016	1910	102759
Charge for year	2411	1977	275	4663
At 31st March 2024	<u>79244</u>	<u>25993</u>	<u>2185</u>	<u>107422</u>
NET BOOK VALUE				
At 31st March 2024	<u>0</u>	<u>5930</u>	<u>824</u>	<u>6754</u>
At 31st March 2023	<u>2411</u>	<u>7907</u>	<u>405</u>	<u>10723</u>

11 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Taxation and social security	1045	380
Other creditors	3409	3756
	<u>4454</u>	<u>4136</u>

KIPLING LIONS PRE-SCHOOL

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31st MARCH 2024**

12 DEBTORS & PREPAYMENTS: FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Voluntary income	70	70
Prepayments	1291	1291
	<u>1361</u>	<u>1361</u>

MOVEMENT IN FUNDS

	@ 1.04.23	Net Movement in funds	@ 31.03.24
	£	£	£
13 Unrestricted funds			
General fund	124642	33616	158258
Restricted funds			
Building fund	2411	-2411	0
TOTAL FUNDS	<u>127053</u>	<u>31205</u>	<u>158258</u>

Net movement in funds, included in the above, are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	172397	-138781	33616
Restricted funds			
Building fund	0	-2411	-2411
TOTAL FUNDS	<u>172397</u>	<u>-141192</u>	<u>31205</u>

KIPLING LIONS PRE-SCHOOL

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31st MARCH 2024

INCOMING RESOURCES	2024	2023
	£	£
Voluntary income		
Donations	688	2828
Grants	108334	94067
	109022	96895
Activities for generating funds		
Fundraising events	1807	2228
Fees	59324	39024
Other income resources	1445	1985
	62576	43237
Investment income		
Deposit account interest	799	59
Total incoming resources	172397	140191
RESOURCES EXPENDED		
Costs of generating voluntary income		
Fundraising	476	511
Charitable activities		
Wages & Statutory Pension Scheme	118492	106239
Postage and stationery	28	115
Food and milk	814	0
Consumables, Toys & Equipment	3193	6993
	122527	113347
Support costs - Management		
Rates, Light and Heat	1278	474
Insurance	1291	1120
Telephone	516	575
Sundries	227	477
Rent and Service charges	2800	2800
Motor and Travel	25	98
Payroll processing fees	1118	844
Training	310	1156
Carried forward	7565	7544

KIPLING LIONS PRE-SCHOOL

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST MARCH 2024

	2024	2023
	£	£
Support costs - Management		
Brought forward	7565	7544
Accountancy	900	900
Bank Charges	54	59
Subscriptions	427	144
Advertising	0	250
Equipment Rental	544	659
Repairs and Renewals	4036	4166
Freehold Property depreciation	2411	3962
Fixtures and Fittings depreciation	1977	2656
Office Equipment depreciation	275	135
	18189	20475
Total resources expended	141192	134333
Net excess income over expenditure	31205	5858

Accounts

REGISTERED CHARITY NUMBER: 1070306

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2023
FOR
KIPLING LIONS PRE-SCHOOL**

**CJW Accountancy
81 Wicklands Avenue
Saltdean, Brighton
East Sussex BN2 8EQ**

KIPLING LIONS PRE-SCHOOL

CONTENTS OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2023

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KIPLING LIONS PRE-SCHOOL

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31st MARCH 2023

The trustees present their report with the financial statements of the charity for the year ended 31st March 2023. The trustees have adopted the provisions of the Statement of Recommended Practice applicable to 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 (FRS102) (effective 1 January 2015).

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity Number
1070306

Principal Address
Kipling Lions
Chalkland Rise
Woodingdean, Brighton
East Sussex BN2 6RH

Trustees as at 31 March 2023

J.Eades	N.Eades
C.Chaney	S.Swartwood
A.Roy resigned 12.11.22	N.Fruid appointed 23.01.2023
P.Syred	K.Roper appointed 09.11.2022

Independent Examiner

C.J.Watson FAIA
CJW Accountancy
81 Wicklands Avenue
Saltdean Brighton
BN2 8EQ

STRUCTURE, GOVERNANCE AND MANAGEMENT

Structure, governance and management

The charity has adopted the Pre-School Learning Alliance Pre-School Constitution 2011. New trustees are recruited at our AGM and through the year. When a child starts the pre-school each parent is asked if they would like to help. Training courses are offered to new committee members but they are not obligatory.

Risk Management

As part of the running of the pre-school, the Committee have reviewed the risks affecting the charity. In particular, robust child protection procedures are in place.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity is established to provide pre-school facilities for the inhabitants of Woodingdean, Brighton. It is intended that the fees charged are sufficient to generate enough income to meet all expenditure incurred in providing the pre-school activities. The charity is organised as an independent association of local parents and also employs professional pre-school specialists. We use volunteers, either as committee members who are responsible for finance, employing appropriate staff and fundraising. We also have volunteers that help out in the pre-school setting. We offer support whilst in the setting and they act as an assistant interacting with the children.

KIPLING LIONS PRE-SCHOOL

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31st MARCH 2023

FINANCIAL REVIEW

The committee have considered the level of reserves held by the charity. The balance of the general fund is modest and represents a small amount of working capital needed for the pre-school to function; the balance on the building fund is being built up towards the new school premises.

STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy the financial position of the charity. They are also responsible for safeguarding the assets of the charity and hence take reasonable steps for the prevention of fraud and other irregularities.

Approved by order of the board of trustees.



Trustee

Date: 3-10-23

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

I report on the accounts for the year ended 31st March 2023 set out on pages four to nine.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under Section 145 of the Charities Act 2011 (the Charities Act)) and that an independent examination is required.

It is my responsibility to:

- examine the accounts under Section 145 of the Charities Act,
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5)(b) of the Charities Act); and
- to state whether particular matters have come to my attention.

Basis of the independent examiner's report

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

Independent examiner's statement

I can confirm that I am qualified to undertake the examination because I am a registered member of the Association of International Accountants which is a listed body.

I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- 1) the accounting records were not kept in accordance with section 130 of the Charities Act; or
- 2) the accounts did not accord with the accounting records; or
- 3) the accounts did 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.
- 4) The accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102))

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 a proper understanding of the accounts to be reached.

CJW Accountancy
C.J. Watson FAIA
CJW Accountancy
81 Wicklands Avenue
Saltdean, Brighton
East Sussex BN2 8EQ

Date: 21st September 2023

KIPLING LIONS PRE-SCHOOL

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31st MARCH 2023

		Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total Funds £
	Notes				
INCOMING RESOURCES					
Incoming resources from generated funds					
Voluntary income	2	96895		96895	90159
Activities for generating funds	3	43237		43237	38173
Investment income	4	59		59	18
Total Incoming resources		140191		140191	128350
RESOURCES EXPENDED					
Costs of generating funds					
Costs of generating voluntary income	5	511		511	27
Charitable activities					
Cost of operation of school	6	126030	3962	129992	137151
Governance costs		900		900	900
Other resources expended		2930		2930	2665
Total Resources Expended		130371	3962	134333	140743
NET INCOMING/(OUTGOING) RESOURCES		9820	-3962	5858	-12393
RECONCILIATION OF FUNDS					
Total funds brought forward		114822	6373	121195	133588
TOTAL FUNDS CARRIED FORWARD		124642	2411	127053	121195

CONTINUING OPERATIONS

All Incoming resources and resources expended arise from continuing activities.

KIPLING LIONS PRE-SCHOOL

BALANCE SHEET AT 31st MARCH 2023

		Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total Funds £
FIXED ASSETS	Notes				
Tangible assets	10	8312	2411	10723	16175
CURRENT ASSETS					
Cash at bank and in hand		119105	0	119105	108746
Debtors & Prepayments	12	1361	0	1361	2226
		120466	0	120466	110972
CREDITORS					
Amounts falling due within one year	11	-4136	0	-4136	-5952
NET CURRENT ASSETS		116330	0	116330	105020
NET ASSETS		124642	2411	127053	121195
REPRESENTED BY:					
FUNDS	13				
Unrestricted funds				124642	114822
Restricted funds				2411	6373
TOTAL FUNDS				127053	121195

The financial statements were approved by the Board of Trustees on
signed on its behalf by:

and were


Trustee

3/10/23

KIPLING LIONS PRE-SCHOOL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2023

1 ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective January 2015)'; Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The charity has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Standard applicable in the UK and Republic of Ireland':

- 1) the requirements of Section 7 Statement of Cash Flows;
- 2) the requirement of Section 3 Financial Statement Presentation paragraph 3.17(d)

Incoming resources

Income is accounted for on an accruals basis.

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Grants are recognised in full in the SOFA in the year in which they are receivable.

Resources expended

Resources expended are recognised in the period in which they are incurred. Resources expended include attributable value added tax which cannot be recovered.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	-5% on cost
Fixtures and fittings	-25% on reducing balance

Taxation

The charity is exempt from tax on its charitable activities

Fund Accounting

Unrestricted funds can only be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

KIPLING LIONS PRE-SCHOOL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2023

2. VOLUNTARY INCOME	2023	2022
	£	£
Grants	94067	90159
Donations	2828	0
	<u>96895</u>	<u>90159</u>

3. ACTIVITIES FOR GENERATING FUNDS	2023	2022
	£	£
Fundraising events	2228	1393
Fees	39024	34273
Other income resources	1985	2507
	<u>43237</u>	<u>38173</u>

4. INVESTMENT INCOME	2023	2022
	£	£
Deposit account interest	59	18

5. COSTS OF GENERATING VOLUNTARY INCOME	2023	2022
	£	£
Fundraising	511	27

6. CHARITABLE ACTIVITIES COSTS	Direct Costs	Support Costs (see note 7)	Totals
Costs of operation of school	113347	20475	133822

7. SUPPORT COSTS	Management £
Governance Costs	900
Other resources expended	2930
Cost of operation of school	16645
	<u>20475</u>

KIPLING LIONS PRE-SCHOOL

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED **FOR THE YEAR ENDED 31st MARCH 2023**

8 TRUSTEES' REMUNERATION AND BENEFITS

There were no trustee's remuneration or other benefits for the year ended 31st March 2023 nor for the year ended 31st March 2022

Trustees' Expenses

There were no trustees' expenses paid for the year ended 31st March 2023 nor for the year ended 31st March 2022

9 STAFF COSTS

	2023	2022
	£	£
Wages and salaries	<u>106239</u>	<u>109667</u>

10 TANGIBLE FIXED ASSETS

	Freehold Property £	Fixtures & Fittings £	Office Equipment £	Totals £
COST				
At 1st April 2022	79244	30987	1950	112181
Revaluation				
Additions for year		936	365	1301
At 31 March 2023	79244	31923	2315	113482
DEPRECIATION				
At 1st April 2022	72871	21360	1775	96006
Charge for year	3962	2656	135	6753
At 31st March 2023	76833	24016	1910	102759
NET BOOK VALUE				
At 31st March 2023	2411	7907	405	10723
At 31st March 2022	6373	9627	175	16175

11 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Taxation and social security	380	1926
Other creditors	3756	4026
	<u>4136</u>	<u>5952</u>

KIPLING LIONS PRE-SCHOOL

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE YEAR ENDED 31st MARCH 2023

12 DEBTORS & PREPAYMENTS: FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Voluntary income	70	1106
Prepayments	1291	1120
	1361	2226

MOVEMENT IN FUNDS

		Net Movement In funds	
	@ 1.04.22		@ 31.03.23
	£	£	£
13 Unrestricted funds:			
General fund	114822	9820	124642
Restricted funds			
Building fund	6373	-3962	2411
TOTAL FUNDS	121195	5858	127053

Net movement in funds, included in the above, are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	140191	-130371	9820
Restricted funds			
Building fund	0	-3962	-3962
TOTAL FUNDS	140191	-134333	5858

KIPLING LIONS PRE-SCHOOL

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31st MARCH 2023

INCOMING RESOURCES	2023	2022
	£	£
Voluntary income		
Donations	2828	0
Grants	94067	90159
	96895	90159
Activities for generating funds		
Fundraising events	2228	1393
Fees	39024	34273
Other income resources	1985	2507
	43237	38173
Investment income		
Deposit account Interest	59	18
Total Incoming resources	140191	128350
RESOURCES EXPENDED		
Costs of generating voluntary income		
Fundraising	511	27
Charitable activities		
Wages & Statutory Pension Scheme	106239	109667
Postage and stationery	115	6
Food and milk	0	848
Consumables, Toys & Equipment	6993	4382
	113347	114903
Support costs - Management		
Rates, Light and Heat	474	1058
Insurance	1120	1005
Telephone	575	550
Sundries	477	634
Rent and Service charges	2800	2784
Motor and Travel	98	22
Payroll processing fees	844	817
Training	1156	736
Carried forward	7544	7606

This page does not form part of the statutory financial statements

KIPLING LIONS PRE-SCHOOL

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST MARCH 2023

	2023	2022
	£	£
Support costs - Management		
Brought forward	7544	7606
Accountancy	900	900
Bank Charges	59	54
Subscriptions	144	250
Advertising	250	174
Equipment Rental	659	456
Repairs and Renewals	4166	9144
Freehold Property depreciation	3962	3962
Fixtures and Fittings depreciation	2656	3209
Office Equipment depreciation	135	58
	20475	25813
Total resources expended	134333	140743
Net excess/deficit expenditure over income	5858	-12393

Accounts

REGISTERED CHARITY NUMBER: 1070306

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2022
FOR
KIPLING LIONS PRE-SCHOOL

CJW Accountancy
81 Wicklands Avenue
Saltdean, Brighton
East Sussex BN2 8EQ

KIPLING LIONS PRE-SCHOOL

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FOR THE YEAR ENDED 31st MARCH 2022**

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KIPLING LIONS PRE-SCHOOL

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31st MARCH 2022

The trustees present their report with the financial statements of the charity for the year ended 31st March 2022. The trustees have adopted the provisions of the Statement of Recommended Practice applicable to 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 (FRS102) (effective 1 January 2015).

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity Number

1070306

Principal Address

Kipling Lions
Chalkland Rise
Woodingdean, Brighton
East Sussex BN2 6RH

Trustees as at 31 March 2022

J.Eades	N.Eades	appointed 10.11.21
C.Chaney	S.Swartwood	appointed 10.03.22
A.Roy	R.Atkins	resigned 28.09.21
P.Syred	M.Eades	resigned 28.09.21

Independent Examiner

C.J.Watson FAIA
CJW Accountancy
81 Wicklands Avenue
Saltdean Brighton
BN2 8EQ

STRUCTURE, GOVERNANCE AND MANAGEMENT

Structure, governance and management

The charity has adopted the Pre-School Learning Alliance Pre-School Constitution 2011. New trustees are recruited at our AGM and through the year. When a child starts the pre-school each parent is asked if they would like to help. Training courses are offered to new committee members but they are not obligatory.

Risk Management

As part of the running of the pre-school, the Committee have reviewed the risks affecting the charity. In particular, robust child protection procedures are in place.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity is established to provide pre-school facilities for the inhabitants of Woodingdean, Brighton. It is intended that the fees charged are sufficient to generate enough income to meet all expenditure incurred in providing the pre-school activities. The charity is organised as an independent association of local parents and also employs professional pre-school specialists.

We use volunteers, either as committee members who are responsible for finance, employing appropriate staff and fundraising. We also have volunteers that help out in the pre-school setting. We offer support whilst in the setting and they act as an assistant interacting with the children.

KIPLING LIONS PRE-SCHOOL

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31st MARCH 2022**

FINANCIAL REVIEW

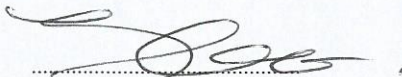
The committee have considered the level of reserves held by the charity. The balance of the general fund is modest and represents a small amount of working capital needed for the pre-school to function. the balance on the building fund is being built up towards the new school premises

STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy the financial position of the charity. They are also responsible for safeguarding the assets of the charity and hence take reasonable steps for the prevention of fraud and other irregularities.

Approved by order of the board of trustees.


Trustee

Date: 4.10.22

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

I report on the accounts for the year ended 31st March 2022 set out on pages four to nine.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under Section 145 of the Charities Act 2011 (the Charities Act)) and that an independent examination is required.

It is my responsibility to:

- examine the accounts under Section 145 of the Charities Act,
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5)(b) of the Charities Act); and
- to state whether particular matters have come to my attention.

Basis of the independent examiner's report

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

Independent examiner's statement

I can confirm that I am qualified to undertake the examination because I am a registered member of the Association of International Accountants which is a listed body.

I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- 1) the accounting records were not kept in accordance with section 130 of the Charities Act; or
- 2) the accounts did not accord with the accounting records; or
- 3) the accounts did 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.
- 4) The accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102))

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 a proper understanding of the accounts to be reached.

CJW Accountancy

C.J. Watson FAIA
CJW Accountancy
81 Wicklands Avenue
Saltdean, Brighton
East Sussex BN2 8EQ

Date: 22/9/2022

KIPLING LIONS PRE-SCHOOL

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31st MARCH 2022

		Unrestricted	Restricted	2022	2021
		funds	funds	Total	Total
	Notes	£	£	funds	Funds
				£	£
INCOMING RESOURCES					
Incoming resources from generated funds					
Voluntary income	2	90159		90159	100117
Activities for generating funds	3	38173		38173	26528
Investment income	4	18		18	205
Total incoming resources		128350	0	128350	126850
RESOURCES EXPENDED					
Costs of generating funds					
Costs of generating voluntary income	5	27		27	108
Charitable activities					
Cost of operation of school	6	133189	3962	137151	114484
Governance costs		900		900	900
Other resources expended		2665		2665	1829
Total Resources Expended		136781	3962	140743	117321
NET INCOMING/(OUTGOING) RESOURCES					
		-8431	-3962	-12393	9529
RECONCILIATION OF FUNDS					
Total funds brought forward		123253	10335	133588	124059
TOTAL FUNDS CARRIED FORWARD		114822	6373	121195	133588

CONTINUING OPERATIONS

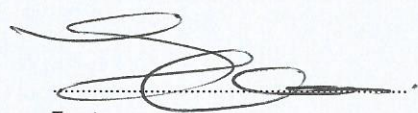
All incoming resources and resources expended arise from continuing activities.

KIPLING LIONS PRE-SCHOOL

BALANCE SHEET
AT 31st MARCH 2022

		Unrestricted funds	Restricted funds	2022 Total funds £	2021 Total Funds £
	Notes	£	£		
FIXED ASSETS					
Tangible assets	10	9802	6373	16175	12244
CURRENT ASSETS					
Cash at bank and in hand		108746	0	108746	123291
Debtors & Prepayments	12	2226	0	2226	1527
		110972	0	110972	124818
CREDITORS					
Amounts falling due within one year	11	-5952	0	-5952	-3474
NET CURRENT ASSETS		105020	0	105020	121344
NET ASSETS		114822	6373	121195	133588
REPRESENTED BY:					
FUNDS	13				
Unrestricted funds				114822	123253
Restricted funds				6373	10335
TOTAL FUNDS				121195	133588

The financial statements were approved by the Board of Trustees on 4.10.22 and were signed on its behalf by:


Trustee

KIPLING LIONS PRE-SCHOOL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2022

1 ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The charity has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Standard applicable in the UK and Republic of Ireland':

- 1) the requirements of Section 7 Statement of Cash Flows;
- 2) the requirement of Section 3 Financial Statement Presentation paragraph 3.17(d)

Incoming resources

Income is accounted for on an accruals basis.

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Grants are recognised in full in the SOFA in the year in which they are receivable.

Resources expended

Resources expended are recognised in the period in which they are incurred. Resources expended include attributable value added tax which cannot be recovered.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	-5% on cost
Fixtures and fittings	-25% on reducing balance

Taxation

The charity is exempt from tax on its charitable activities

Fund Accounting

Unrestricted funds can only be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

KIPLING LIONS PRE-SCHOOL

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31st MARCH 2022**

2 VOLUNTARY INCOME	2022	2021
	£	£
Grants	90159	98554
Donations	0	1563
	90159	100117
 3 ACTIVITIES FOR GENERATING FUNDS	 2022	 2021
	£	£
Fundraising events	1393	1020
Fees	34273	24240
Other income resources	2507	1268
	38173	26528
 4 INVESTMENT INCOME	 2022	 2021
	£	£
Deposit account interest	18	205
 5 COSTS IF GENERATING VOLUNTARY INCOME	 2022	 2021
	£	£
Fundraising	27	108
 6 CHARITABLE ACTIVITIES COSTS		
	Direct Costs	Support Costs (see note 7)
		Totals
Costs of operation of school	114903	25813
 7 SUPPORT COSTS		Management
		£
Governance Costs		900
Other resources expended		2665
Cost of operation of school		22248
		25813

KIPLING LIONS PRE-SCHOOL

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31st MARCH 2022

8 TRUSTEES' REMUNERATION AND BENEFITS

There were no trustee's remuneration or other benefits for the year ended 31st March 2022 nor for the year ended 31st March 2021

Trustees' Expenses

There were no trustees' expenses paid for the year ended 31st March 2022 nor for the year ended 31st March 2021

9 STAFF COSTS

	2022	2021
	£	£
Wages and salaries	109667	95874

10 TANGIBLE FIXED ASSETS

	Freehold Property £	Fixtures & Fittings £	Office Equipment £	Totals £
COST				
At 1st April 2021	79244	19827	1950	101021
Revaluation				
Additions for year		11160		11160
At 31 March 2022	79244	30987	1950	112181
DEPRECIATION				
At 1st April 2021	68909	18151	1717	88777
Charge for year	3962	3209	58	7229
At 31st March 2022	72871	21360	1775	96006
NET BOOK VALUE				
At 31st March 2022	6373	9627	175	16175
At 31st March 2021	10335	1676	233	12244

11 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Taxation and social security	1926	277
Other creditors	4026	3197
	5952	3474

KIPLING LIONS PRE-SCHOOL

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31st MARCH 2022

12 DEBTORS & PREPAYMENTS: FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Voluntary income	1106	552
Prepayments	1120	975
	2226	1527

MOVEMENT IN FUNDS

		Net Movement in funds	
	@ 1.04.21		@ 31.03.22
	£	£	£
13			
Unrestricted funds			
General fund	123253	-8431	114822
Restricted funds			
Building fund	10335	-3962	6373
TOTAL FUNDS	133588	-12393	121195

Net movement in funds, included in the above, are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	128350	-136781	-8431
Restricted funds			
Building fund	0	-3962	-3962
TOTAL FUNDS	128350	-140743	-12393

KIPLING LIONS PRE-SCHOOL

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31st MARCH 2022**

INCOMING RESOURCES	2022	2021
	£	£
Voluntary income		
Donations	0	1563
Grants	90159	98554
	90159	100117
Activities for generating funds		
Fundraising events	1393	1020
Fees	34273	24240
Other income resources	2507	1268
	38173	26528
Investment income		
Deposit account interest	18	205
Total incoming resources	 128350	126850
RESOURCES EXPENDED		
Costs of generating voluntary income		
Fundraising	27	108
Charitable activities		
Wages & Statutory Pension Scheme	109667	95874
Postage and stationery	6	253
Food and milk	848	483
Consumables, Toys & Equipment	4382	4859
	114903	101469
Support costs - Management		
Rates, Light and Heat	1058	408
Insurance	1005	894
Telephone	550	643
Sundries	634	432
Rent and Service charges	2784	2734
Motor and Travel	22	5
Payroll processing fees	817	921
Training	736	140
Carried forward	7606	6177

KIPLING LIONS PRE-SCHOOL

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST MARCH 2022

	2022	2021
	£	£
Support costs - Management		
Brought forward	7606	6177
Accountancy	900	900
Bank Charges	54	57
Subscriptions	250	85
Advertising	174	194
Equipment Rental	456	456
Repairs and Renewals	9144	3276
Freehold Property depreciation	3962	3962
Fixtures and Fittings depreciation	3209	559
Office Equipment depreciation	58	78
	25813	15744
Total resources expended	140743	117321
Net excess/deficit expenditure over income	-12393	9529

Accounts

REGISTERED CHARITY NUMBER: 1070306

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2021
FOR
KIPLING LIONS PRE-SCHOOL**

**CJW Accountancy
81 Wicklands Avenue
Saltdean, Brighton
East Sussex BN2 8EQ**

KIPLING LIONS PRE-SCHOOL

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31st MARCH 2021

The trustees present their report with the financial statements of the charity for the year ended 31st March 2021. The trustees have adopted the provisions of the Statement of Recommended Practice applicable to 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 (FRS102) (effective 1 January 2015).

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity Number

1070306

Principal Address

Kipling Lions
Chalkland Rise
Woodingdean, Brighton
East Sussex BN2 6RH

Trustees as at 31 March 2021

M.Eades	P.Syred	appointed 21.01.21
J.Eades	R.Atkins	appointed 29.01.21
A.Roy	C.Darby	resigned 13.10.20
C.Chaney	C.Withams	resigned 05.02.21

Independent Examiner

C.J.Watson FAIA
CJW Accountancy
81 Wicklands Avenue
Saltdean Brighton
BN2 8EQ

STRUCTURE, GOVERNANCE AND MANAGEMENT

Structure, governance and management

The charity has adopted the Pre-School Learning Alliance Pre-School Constitution 2011. New trustees are recruited at our AGM and through the year. When a child starts the pre-school each parent is asked if they would like to help. Training courses are offered to new committee members but they are not obligatory.

Risk Management

As part of the running of the pre-school, the Committee have reviewed the risks affecting the charity. In particular, robust child protection procedures are in place.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity is established to provide pre-school facilities for the inhabitants of Woodingdean, Brighton. It is intended that the fees charged are sufficient to generate enough income to meet all expenditure incurred in providing the pre-school activities. The charity is organised as an independent association of local parents and also employs professional pre-school specialists.

We use volunteers, either as committee members who are responsible for finance, employing appropriate staff and fundraising. We also have volunteers that help out in the pre-school setting. We offer support whilst in the setting and they act as an assistant interacting with the children.

KIPLING LIONS PRE-SCHOOL

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31st MARCH 2021**

FINANCIAL REVIEW

The committee have considered the level of reserves held by the charity. The balance of the general fund is modest and represents a small amount of working capital needed for the pre-school to function. the balance on the building fund is being built up towards the new school premises

STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy the financial position of the charity. They are also responsible for safeguarding the assets of the charity and hence take reasonable steps for the prevention of fraud and other irregularities.

Approved by order of the board of trustees.



Trustee

Date: 1-10-21

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

I report on the accounts for the year ended 31st March 2021 set out on pages four to nine.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under Section 145 of the Charities Act 2011 (the Charities Act)) and that an independent examination is required.

It is my responsibility to:

- examine the accounts under Section 145 of the Charities Act,
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5)(b) of the Charities Act); and
- to state whether particular matters have come to my attention.

Basis of the independent examiner's report

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

Independent examiner's statement

I can confirm that I am qualified to undertake the examination because I am a registered member of the Association of International Accountants which is a listed body.

I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- 1) the accounting records were not kept in accordance with section 130 of the Charities Act; or
- 2) the accounts did not accord with the accounting records; or
- 3) the accounts did 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.
- 4) The accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102))

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 a proper understanding of the accounts to be reached.

CJW Accountancy

C.J. Watson FAIA
CJW Accountancy
81 Wicklands Avenue
Saltdean, Brighton
East Sussex BN2 8EQ

Date: 23rd September 2021

KIPLING LIONS PRE-SCHOOL

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31st MARCH 2021**

		Unrestricted	Restricted	2021	2020
		funds	funds	Total	Total
	Notes	£	£	funds	Funds
		£	£	£	£
INCOMING RESOURCES					
Incoming resources from generated funds					
Voluntary income	2	100117		100117	84007
Activities for generating funds	3	26528		26528	26996
Investment income	4	205		205	247
Total incoming resources		126850	0	126850	111250
RESOURCES EXPENDED					
Costs of generating funds					
Costs of generating voluntary income	5	108		108	111
Charitable activities	6				
Cost of operation of school		112805	3962	116767	125060
Governance costs		900		900	900
Other resources expended		1829		1829	3240
Total Resources Expended		115642	3962	119604	129311
NET INCOMING/(OUTGOING) RESOURCES		11208	-3962	7246	-18061
RECONCILIATION OF FUNDS					
Total funds brought forward		109762	14297	124059	142120
TOTAL FUNDS CARRIED FORWARD		120970	10335	131305	124059

CONTINUING OPERATIONS

All incoming resources and resources expended arise from continuing activities.

KIPLING LIONS PRE-SCHOOL

BALANCE SHEET
AT 31st MARCH 2021

		Unrestricted funds	Restricted funds	2021 Total funds	2020 Total Funds
	Notes	£	£	£	£
FIXED ASSETS					
Tangible assets	10	1909	10335	12244	16843
CURRENT ASSETS					
Cash at bank and in hand		123291	0	123291	109647
Debtors & Prepayments		1527	0	1527	856
		124818	0	124818	110503
CREDITORS					
Amounts falling due within one year	11	-3474	0	-3474	-3287
NET CURRENT ASSETS		121344	0	121344	107216
NET ASSETS		123253	10335	133588	124059
REPRESENTED BY:					
FUNDS	12				
Unrestricted funds				123253	109762
Restricted funds				10335	14297
TOTAL FUNDS				133588	124059

The financial statements were approved by the Board of Trustees and were signed on its behalf by:

Trustee

Date: 01.10.2021

KIPLING LIONS PRE-SCHOOL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2021

1 ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The charity has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Standard applicable in the UK and Republic of Ireland':

- 1) the requirements of Section 7 Statement of Cash Flows;
- 2) the requirement of Section 3 Financial Statement Presentation paragraph 3.17(d)

Incoming resources

Income is accounted for on an accruals basis.

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Grants are recognised in full in the SOFA in the year in which they are receivable.

Resources expended

Resources expended are recognised in the period in which they are incurred. Resources expended include attributable value added tax which cannot be recovered.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property

Fixtures and fittings	-5% on cost
	-25% on reducing balance

Taxation

The charity is exempt from tax on its charitable activities

Fund Accounting

Unrestricted funds can only be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

KIPLING LIONS PRE-SCHOOL

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31st MARCH 2021

2 VOLUNTARY INCOME			
	2021	2020	
	£	£	
Grants	98554	82923	
Donations	1563	1084	
	<u>100117</u>	<u>84007</u>	
3 ACTIVITIES FOR GENERATING FUNDS			
	2021	2020	
	£	£	
Fundraising events	1020	1095	
Fees	24240	24905	
Other income resources	1268	996	
	<u>26528</u>	<u>26996</u>	
4 INVESTMENT INCOME			
	2021	2020	
	£	£	
Deposit account interest	205	247	
5 COSTS IF GENERATING VOLUNTARY INCOME			
	2021	2020	
	£	£	
Fundraising	108	111	
6 CHARITABLE ACTIVITIES COSTS			
	Direct Costs	Support Costs (see note 7)	Totals
Costs of operation of school	101469	13015	114484
7 SUPPORT COSTS			
			Management
			£
Governance Costs			900
Other resources expended			1829
Cost of operation of school			13015
			<u>15744</u>

KIPLING LIONS PRE-SCHOOL

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31st MARCH 2021**

8 TRUSTEES' REMUNERATION AND BENEFITS

There were no trustee's remuneration or other benefits for the year ended 31st March 2021 nor for the year ended 31st March 2020

Trustees' Expenses

There were no trustees' expenses paid for the year ended 31st March 2021 nor for the year ended 31st March 2020

9 STAFF COSTS

	2021	2020
	£	£
Wages and salaries	95874	94896

10 TANGIBLE FIXED ASSETS

	Freehold Property £	Fixtures & Fittings £	Office Equipment £	Totals £
COST				
At 1st April 2020	79244	19827	1950	101021
Revaluation				
Additions for year				
At 31 March 2021	79244	19827	1950	101021
DEPRECIATION				
At 1st April 2020	64947	17592	1639	84178
Charge for year	3962	559	78	4599
At 31st March 2021	68909	18151	1717	88777
NET BOOK VALUE				
At 31st March 2021	10335	1676	233	12244
At 31st March 2020	14297	2235	311	16843

11 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Taxation and social security	277	225
Other creditors	2897	3062
	3174	3287

KIPLING LIONS PRE-SCHOOL

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31st MARCH 2021

12 MOVEMENT IN FUNDS

	Net Movement		
	@ 1.04.20	in funds	@ 31.03.21
	£	£	£
Unrestricted funds			
General fund	109762	13491	123253
Restricted funds			
Building fund	14297	-3962	10335
TOTAL FUNDS	124059	9529	133588

Net movement in funds, included in the above, are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	126850	-113359	13491
Restricted funds			
Building fund	0	-3962	-3962
TOTAL FUNDS	126850	-117321	9529

KIPLING LIONS PRE-SCHOOL

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31st MARCH 2021**

INCOMING RESOURCES	2021	2020
	£	£
Voluntary income		
Donations	1563	1084
Grants	98554	82923
	100117	84007
Activities for generating funds		
Fundraising events	1020	1095
Fees	24240	24905
Other income resources	1268	996
	26528	26996
Investment income		
Deposit account interest	205	247
Total incoming resources	 126850	111250
RESOURCES EXPENDED		
Costs of generating voluntary income		
Fundraising	108	111
Charitable activities		
Wages & Statutory Pension Scheme	95874	94896
Postage and stationery	253	137
Food and milk	483	384
Consumables, Toys & Equipment	4859	3463
	101469	98880
Support costs - Management		
Rates, Light and Heat	408	920
Insurance	894	752
Telephone	643	547
Sundries	432	481
Rent and Service charges	2734	2942
Motor and Travel	5	7
Payroll processing fees	921	1022
Training	140	1095
Carried forward	6177	7766

This page does not form part of the statutory financial statements

KIPLING LIONS PRE-SCHOOL

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST MARCH 2021**

	2021	2020
	£	£
Support costs - Management		
Brought forward	6177	7766
Accountancy	900	900
Bank Charges	57	58
Subscriptions	85	336
Advertising	194	248
Equipment Rental	456	732
Repairs and Renewals	3276	15469
Freehold Property depreciation	3962	3962
Fixtures and Fittings depreciation	559	745
Office Equipment depreciation	78	104
	15744	30320
Total resources expended	✱ 117321	129311
Net excess/deficit expenditure over income	✱ 9529	-18061