

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 FAIA  
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.

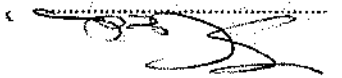
**STATEMENT OF TRUSTEES RESPONSIBILITIES**

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**

### INCOMING RESOURCES

### Activities for generating funds

Total incoming resources

RESOURCES EXPENDED

Costs of generating voluntary income

Cost of operation of school

Other resources expended

Total Resources Expended

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1. *Journal of the American Medical Association*, 1997; 278: 1039-1044.

Total funds brought forward

— *Journal of the American Medical Association*

## CONTINUING OPERATIONS

KIPLING LIONS PRE-SCHOOL

BALANCE SHEET  
AT 31st MARCH 2025

2025	2024	Total funds	Restricted funds	Unrestricted funds	Notes
£	£	£	£	£	
10	10	8700	0	8700	10 Tangible assets
12	12	162777	0	162777	12 Cash at bank and in hand
		2484	0	2484	Debtors & Prepayments
11	11	-5830	0	-5830	11 Creditors
		-4454	-5830	-4454	Amounts falling due within one year
NET CURRENT ASSETS	151504	159431	0	159431	
NET ASSETS	158258	168131	0	168131	
REPRESENTED BY:					
FUNDS	13				
Unrestricted funds	158258	168131	0	158258	
Restricted funds	0	0	0	0	
TOTAL FUNDS	158258	168131	0	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 Reporting 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

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

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

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		
Voluntary income	£	2025
Donations	704	688
Grants	152634	108334
		153338
Activities for generating funds	1528	1807
Fundraising events	40059	59324
Fees	0	1445
		62576
Investment income	41587	
Deposit account interest	1278	799
		172397
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
		4078
Support costs - Management	4074	
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		
		8431
Carried forward	7565	

# KIPLING LIONS PRE-SCHOOL

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

	2025	2024
£	£	£
Support costs - Management	8431	7565
Brought forward		
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