

THE LEARNING TREE PRE- SCHOOL

England & Wales · Charity number 1091155

Details

Other names	THE LEARNING TREE PRE- SCHOOL, THE LEARNING TREE PRE- SCHOOL @ TIMEBRIDGE
Status	Registered
Legal form	Other
Registered	2002-03-15
Register	View on the Charity Commission register

Contact

Address	Rowdown Primary School Calley Down Crescent New Addington Croydon CR0 0EG
Phone	01689800780
Email	learningtree.rowdown@outlook.com
Website	www.learningtreepreschool.org.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: Early Years Education for children aged between 2 years and the age of 5

Classification

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

Geography

- Croydon

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£453,044	£416,193	-	-
2023-12-31	£439,893	£367,239	-	-
2022-12-31	£341,724	£390,837	-	-
2021-12-31	£353,440	£370,030	-	-
2020-12-31	£325,869	£359,774	-	-

Trustees

Name	Role	Appointed
CAROLE MARY BONNER	Chair	2012-08-01
MELANIE HARTLEY		2011-04-06
ROBERT EDWARD ELLIOTT		2015-01-20

THE LEARNING TREE PRE- SCHOOL

England & Wales - Charity number 1091155

Accounts

THE LEARNING TREE PRE-SCHOOL

Unaudited Report and Financial Statements

For the year ended 31 December 2024

Charity number: 1091155

THE LEARNING TREE PRE-SCHOOL

Financial statements for the year ended 31 December 2024

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THE LEARNING TREE PRE-SCHOOL

Legal and administrative information

Reference and administrative details

Registered Office:

The Learning Tree Pre-School
Rowdown Primary School
Calley Down Crescent
New Addington
Croydon
Surrey
CR0 0EG

Charity registration number:

1091155

Ofsted registration number:

RP904636

Accountants:

WDA Accountant
Cube House
5 A Whytecliffe Road South
Purley
Surrey
CR8 2AY

Bankers:

Santander Commercial Bank
BRAM, Bridle Road,
Bootle, Merseyside
GIR 0AA

Trustees:

Melanie Moore
Carole Bonner
Robert Elliott

THE LEARNING TREE PRE-SCHOOL

Report of the trustees for the year ended 31 December 2024

Trustees' responsibilities in relation to the financial statements

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing those financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards and statements of recommended practice have been followed subject to any departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping accounting records, which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 1993. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (issued in March 2005).

Approved by the trustees on 27/3/25 and signed on its behalf by:

Am Bower
Chair

THE LEARNING TREE PRE-SCHOOL

Independent examiners report to the Trustees of The Learning Tree Pre-School

I report on the accounts of the Charitable Company for the year ended 31 December 2024, which are set out on pages 4 to 10.

Respective responsibilities of trustees and reporting accountants

The Trustees are responsible for the preparation of the accounts. The Board Members consider that an audit is not required for this year under the provisions of the **Charities Act 2022** ("the 2022 Act") and that an Independent Examination is needed.

Having satisfied myself that the charity is not subject to audit and is eligible for independent examination, it is my responsibility to:

- (i) Examine the accounts in accordance with the requirements of the 2022 Act;
- (ii) Follow the procedures set out in the general Directions issued by the Charity Commission under the 2022 Act; and
- (iii) Report whether any matters have come to my attention which should be disclosed in order to provide a proper understanding of the accounts.

Basis of Independent Examiner's report

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

Independent examiner's statement

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

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
 - (i) To keep accounting records;
and
 - (ii) To prepare accounts with the accounting records and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities;
- (b) To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Jose Goncalves

WDA Accountant

Jose Goncalves

1-10-2025

THE LEARNING TREE PRE-SCHOOL

Statement of financial activities for the year ended 31 December 2024

	Notes	Unrestricted Funds - 2024	Unrestricted Funds - 2023
Incoming Resources			
<i>Incoming resources from generated funds</i>			
Voluntary Income	2	438,237	419,444
Incoming resources from charitable activities	3	14,807	20,449
Total incoming resources		453,044	439,893
Resource			
Resources expended			
Charitable activities		413,931	364,912
Governance Costs		2,262	2,327
Total resources expended	4	416,193	367,239
Net incoming/(outgoing)		36,850	72,654
Net Movement in Funds			
Balance at 1st Jan (£217,511+£54,992)		272,503	199,849
Unrestricted redundancy reserve		(54,992)	(54,992)
Balance at 31st Dec		254,361	217,511

The notes on pages 6 to 10 form part of these financial statements.

THE LEARNING TREE PRE-SCHOOL

Balance sheet as at 31 December 2024

<u>Notes</u>	2024 £	2023 £
Current Assets		
Cash at bank and in hand	320,179	275,779
Less: Creditors		
Amounts due within one year	(10,826)	(3,276)
Provisions for liabilities	<u>(54,992)</u>	<u>(54,992)</u>
Total assets less current liabilities	<u>254,361</u>	<u>217,511</u>
Represented By:		
Unrestricted redundancy reserve	(54,992)	(54,992)
Unrestricted Funds	8 309,353	272,503
	<u>254,361</u>	<u>217,511</u>

Approved by the Trustees on 27/3/25 and signed on their behalf.

CM Bowner

Trustee

THE LEARNING TREE PRE-SCHOOL

Notes to financial statements for the year ended 31 December 2024

1 Accounting policies

The principal accounting policies are set out below. The accounting policies have been adopted consistently throughout the year.

a) *Basis of accounting*

The financial statements have been prepared under the historical cost convention and are in accordance with the FRS102 Section 1A Small Entities: Accounting and Reporting by Charities issued in March 2005 and applicable accounting standards.

b) *Tangible Fixed Assets and Depreciation*

Tangible fixed assets are included in the balance sheet at cost or at market value at the date of the gift.

Depreciation is calculated by reference to the cost of fixed assets using a straight-line basis considered appropriate to the expected lives of the fixed assets. The annual rates of depreciation in use are:

Furniture and Fitting	25%
Computer and office equipment	33%

c) *Funds*

Unrestricted: these are funds, which can be used in accordance with the charitable objects at the discretion of the trustees.

Restricted: these are funds that can only use for particular restricted purposes defined by the benefactor and within the objects of the charity.

d) *Incoming resources*

Incoming resources from charitable activities funds represents net invoiced sales of goods and services, excluding value added tax.

Donations and other voluntary income are recognised when the Pre-School becomes legally entitled to such monies.

Grants are recognised in the year in which they are approved and notified.

THE LEARNING TREE PRE-SCHOOL

Notes to financial statements for the year ended 31 December 2024

1 Accounting policies (cont.)

e) Resources expended

Expenditure is recognised when a liability is incurred.

Costs of generating funds are those costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Support costs include central functions and have been allocated to cost categories on a basis consistent with the use of resources.

f) VAT

The charity is not registered for VAT and accordingly expenditure includes VAT where appropriate.

2 Voluntary Income

	2024 £	2023 £
Early Years Funding	438,237	414,188
Grants		5,256
Total	<u>438,237</u>	<u>419,444</u>

3 Charitable Activities

Provision of pre-school nursery education

	2024 £	2023 £
Attendance Fees /Early Year Fess/ Childcare Fee	14,807	20,449
Total	<u>14,807</u>	<u>20,449</u>

4 Total Resources Expended

	<u>Staff Costs</u>		<u>Support Costs</u>		<u>Direct Costs</u>		<u>Totals</u>	
	2024	2023	2024	2023	2024	2023	2024	2023
<i>Cost for Generating Funds Activities</i>								
<i>Charitable activities</i>								
Pre-School activities	<u>342,622</u>	<u>319,083</u>	<u>73,572</u>	<u>48,156</u>	-	-	<u>416,194</u>	<u>367,239</u>
Total resources expended	<u>342,622</u>	<u>319,083</u>	<u>73,572</u>	<u>48,156</u>	-	-	<u>416,194</u>	<u>367,239</u>

THE LEARNING TREE PRE-SCHOOL

Notes to financial statements for the year ended 31 December 2024

5 Staff and Support costs

	2024	2023
Staff Costs		
Wages and Salaries	322,299	302,801
Social Security	12,717	9,377
Pension Costs	7,806	6,905
Total	<u>342,822</u>	<u>319,083</u>
 Support Costs		
Stationery, Photocopying and postage	4,919	2,344
Premises, running & security costs	7,751	9,454
Insurance	2,512	2,394
Telephone	3,924	3,198
Other	54,480	30,705
Total	<u>73,572</u>	<u>48,155</u>

The average number of full-time equivalent employees (including casual and part time staff) during the year was 24 (2023 – 26) and there are no staff earning above £80,000.

No trustee received neither any remuneration nor any reimbursement of expenses during the year.

6 Tangible Fixed Assets

	Computer Equipment £	Furniture and Equipment £	Office Equipment £	Total £
Cost				
At 1 st Jan 2022				
and				
At 31 st Dec 2022	-	-	-	-
Depreciation				
At 1 st Jan 2022				
and				
At 31 st Dec 2022	-	-	-	-
Net Book Value				
At 1 st Jan 2022				
and				
At 31 st Dec 2022	-	-	-	-

THE LEARNING TREE PRE-SCHOOL

Notes to financial statements for the year ended 31 December 2024

7 Taxation

The charity is exempt from corporation tax on its charitable activities.

8 Unrestricted Funds

The unrestricted reserve includes a £54,992 provision as the trustees have decided to establish an unrestricted reserve to cover redundancy costs in the event the charity was to be winding up in the future.

Analysis of assets by fund

	Total
Fixed Assets	-
Cash in hand	320,179
Debtors	-
Creditors	(10,826)

THE LEARNING TREE PRE- SCHOOL

England & Wales - Charity number 1091155

Accounts

THE LEARNING TREE PRE-SCHOOL

Unaudited Report and Financial Statements

For the year ended 31 December 2023

Charity number: 1091155

THE LEARNING TREE PRE-SCHOOL

Financial statements for the year ended 31 December 2023

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Legal and administrative information

Reference and administrative details

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Accountants:

Warren Day
Cube House
5 A Whytecliffe Road South
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Bankers:

Santander Commercial Bank
BRAM, Bridle Road,
Bootle, Merseyside
GIR 0AA

Trustees:

Melanie Moore
Carole Bonner
Robert Elliott

THE LEARNING TREE PRE-SCHOOL

Report of the trustees for the year ended 31 December 2023

Trustees' responsibilities in relation to the financial statements

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing those financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards and statements of recommended practice have been followed subject to any departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping accounting records, which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 1993. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (issued in March 2005).

Approved by the trustees on 20/3/2024 and signed on its behalf by:

CM Bonner

CAROLE BONNER

Chair of Trustees

THE LEARNING TREE PRE-SCHOOL

Independent examiners report to the Trustees of The Learning Tree

Pre-School

I report on the accounts of the Charitable Company for the year ended 31 December 2023, which are set out on pages 4 to 10.

Respective responsibilities of trustees and reporting accountants

The Trustees are responsible for the preparation of the accounts. The Board Members consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 ("2011 Act") and that an Independent Examination is needed.

Having satisfied myself that the charity is not subject to audit and is eligible for independent examination, it is my responsibility to:

- (i) Examine the accounts under section 145 of the 2011 Act;
- (ii) to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- (iii) To state whether particular matters have come to my attention.

Basis of Independent Examiner's report

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

Independent examiner's statement

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

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
 - (i) To keep accounting records;
and
 - (ii) To prepare accounts with the accounting records and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities;
- (b) To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Jose Goncalves

Jose Goncalves MAAT

Warren Day

THE LEARNING TREE PRE-SCHOOL

Statement of financial activities for the year ended 31 December 2023

	Notes	Unrestricted Funds - 2023	Unrestricted Funds - 2022
Incoming Resources			
<i>Incoming resources from generated funds</i>			
Voluntary Income	2	419,444	314,223
Incoming resources from charitable activities	3	<u>20,449</u>	<u>27,501</u>
Total incoming resources		<u>439,893</u>	<u>341,724</u>
Resources expended			
Charitable activities		364,912	388,510
Governance Costs		<u>2,327</u>	<u>2,327</u>
Total resources expended	4	<u>367,239</u>	<u>390,837</u>
Net incoming/(outgoing) resources before transfers revaluations and investment asset disposals		<u>72,654</u>	<u>(49,113)</u>
Net Movement in Funds		72,654	(49,113)
Balance at 1st Jan		199,849	248,982
Unrestricted redundancy reserve		<u>(54,992)</u>	<u>(54,992)</u>
Balance at 31st Dec		<u>217,511</u>	<u>144,877</u>

The notes on pages 6 to 10 form part of these financial statements.

THE LEARNING TREE PRE-SCHOOL

Balance sheet as at 31 December 2023

<u>Notes</u>	<u>2023</u>	<u>2022</u>
	£	£
Current Assets		
Cash at bank and in hand	275,779	201,487
Less: Accrued expenses		
Amounts due within one year	(3,276)	(1,638)
Provisions for liabilities	(54,992)	(54,992)
Total assets less current liabilities	<u>217,511</u>	<u>144,857</u>
Represented By:		
Unrestricted redundancy reserve	54,992	54,992
Unrestricted Funds	8 162,519	54,992
	<u>217,511</u>	<u>144,857</u>

Approved by the Trustees on 20/3/2024 and signed on their behalf.

Carole Bonner

CAROLE BONNER

Trustee

THE LEARNING TREE PRE-SCHOOL

Notes to financial statements for the year ended 31 December 2023

1 Accounting policies

The principal accounting policies are set out below. The accounting policies have been adopted consistently throughout the year.

a) *Basis of accounting*

The financial statements have been prepared under the historical cost convention and are in accordance with the FRS102 Section 1A Small Entities: Accounting and Reporting by Charities issued in March 2005 and applicable accounting standards.

b) *Tangible Fixed Assets and Depreciation*

Tangible fixed assets are included in the balance sheet at cost or at market value at the date of the gift.

Depreciation is calculated by reference to the cost of fixed assets using a straight-line basis considered appropriate to the expected lives of the fixed assets. The annual rates of depreciation in use are:

Furniture and Fitting	25%
Computer and office equipment	33%

c) *Funds*

Unrestricted: these are funds, which can be used in accordance with the charitable objects at the discretion of the trustees.

Restricted: these are funds that can only use for particular restricted purposes defined by the benefactor and within the objects of the charity.

d) *Incoming resources*

Incoming resources from charitable activities funds represents net invoiced sales of goods and services, excluding value added tax.

Donations and other voluntary income are recognised when the Pre-School becomes legally entitled to such monies.

Grants are recognised in the year in which they are approved and notified.

THE LEARNING TREE PRE-SCHOOL

Notes to financial statements for the year ended 31 December 2023

1 Accounting policies (cont.)

e) Resources expended

Expenditure is recognised when a liability is incurred.

Costs of generating funds are those costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Support costs include central functions and have been allocated to cost categories on a basis consistent with the use of resources.

f) VAT

The charity is not registered for VAT and accordingly expenditure includes VAT where appropriate.

2 Voluntary Income

	2023	2022
	£	£
Early Years Funding	414,188	310,232
Grants	5,256	3,991
Total	<u>419,444</u>	<u>314,223</u>

3 Charitable Activities

Provision of pre-school nursery education

	2023	2022
	£	£
Attendance Fees /Early Year Fess/ Childcare Fee	20,449	27,501
Total	<u>20,449</u>	<u>27,501</u>

4 Total Resources Expended

	<u>Staff Costs</u>		<u>Support Costs</u>		<u>Direct Costs</u>		<u>Totals</u>	
	2023	2022	2023	2022	2023	2022	2023	2022
<i>Cost for Generating Funds</i>								
<i>Activities</i>								
<i>Charitable activities</i>								
Pre-School activities	319,083	327,634	48,156	63,203	-	-	367,239	390,837
Total resources expended	<u>319,083</u>	<u>327,634</u>	<u>48,156</u>	<u>63,203</u>	-	-	<u>367,239</u>	<u>390,837</u>

THE LEARNING TREE PRE-SCHOOL

Notes to financial statements for the year ended 31 December 2023

5 Staff and Support costs

	2023	2022
Staff Costs		
Wages and Salaries	302,801	310,784
Social Security	9,377	9,871
Pension Costs	6,905	6,979
Total	<u>319,083</u>	<u>327,634</u>
Support Costs		
Stationery, Photocopying and postage	2,344	2,463
Premises, running & security costs	9,454	10,894
Insurance	2,394	2,325
Telephone	3,198	3,126
Other	30,766	44,395
Total	<u>48,156</u>	<u>63,203</u>

The average number of full-time equivalent employees (including casual and part time staff) during the year was as 26 (2022 – 26) and there are no staff earning above £60,000.

No trustee received neither any remuneration nor any reimbursement of expenses during the year.

6 Tangible Fixed Assets

	Computer Equipment £	Furniture and Equipment £	Office Equipment £	Total £
Cost				
At 1 st Jan 2022				
and				
At 31 st Dec 2022	-	-	-	-
Depreciation				
At 1 st Jan 2022				
and				
At 31 st Dec 2022	-	-	-	-
Net Book Value				
At 1 st Jan 2023				
And				
At 31 st Dec 2023	-	-	-	-

THE LEARNING TREE PRE-SCHOOL

Notes to financial statements for the year ended 31 December 2023

7 Taxation

The charity is exempt from corporation tax on its charitable activities.

8 Unrestricted Funds

The unrestricted reserve includes a £54,992 provision as the trustees have decided to establish an unrestricted reserve to cover redundancy costs in the event the charity was to be winding up in the future.

Analysis of assets by fund

	Total
Fixed Assets	-
Cash in hand	275,779
Debtors	-
Creditors	-

THE LEARNING TREE PRE- SCHOOL

England & Wales - Charity number 1091155

Accounts

THE LEARNING TREE PRE-SCHOOL

Unaudited Report and Financial Statements

For the year ended 31 December 2022

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THE LEARNING TREE PRE-SCHOOL

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BRAM, Bridle Road,
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GIR 0AA

Trustees:

Melanie Moore
Carole Bonner
Robert Elliott

THE LEARNING TREE PRE-SCHOOL

Report of the trustees for the year ended 31 December 2022

Trustees' responsibilities in relation to the financial statements

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing those financial statements, the trustees are required to:

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- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards and statements of recommended practice have been followed subject to any departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping accounting records, which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 1993. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (issued in March 2005).

Approved by the trustees on 12 October 2023 and signed on its behalf by:



Carole Bonner – Chair of Trustees

THE LEARNING TREE PRE-SCHOOL

Independent examiners report to the Trustees of The Learning Tree

Pre-School

I report on the accounts of the Charitable Company for the year ended 31 December 2022, which are set out on pages 4 to 10.

Respective responsibilities of trustees and reporting accountants

The Trustees are responsible for the preparation of the accounts. The Board Members consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 ("2011 Act") and that an Independent Examination is needed.

Having satisfied myself that the charity is not subject to audit and is eligible for independent examination, it is my responsibility to:

- (i) Examine the accounts under section 145 of the 2011 Act;
- (ii) to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- (iii) To state whether particular matters have come to my attention.

Basis of Independent Examiner's report

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

Independent examiner's statement

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

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
 - (i) To keep accounting records;
and
 - (ii) To prepare accounts with the accounting records and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities;
- (b) To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Jose Goncalves MAAT

Warren Day

Jose Goncalves

THE LEARNING TREE PRE-SCHOOL

Statement of financial activities for the year ended 31 December 2022

	Notes	Unrestricted Funds - 2022	Unrestricted Funds - 2021
Incoming Resources			
<i>Incoming resources from generated funds</i>			
Voluntary Income	2	314,223	332,403
Incoming resources from charitable activities	3	27,501	21,037
Total incoming resources		341,724	353,440
Resources expended			
Charitable activities		388,510	367,703
Governance Costs		2,327	2,327
Total resources expended	4	390,837	370,030
Net incoming/(outgoing) resources before transfers revaluations and investment asset disposals		(49,113)	(16,590)
Net Movement in Funds		(49,113)	(16,590)
Balance at 1st Jan		248,982	265,572
Unrestricted redundancy reserve		(54,992)	248,982
Balance at 31st Dec		144,877	248,982

The notes on pages 6 to 10 form part of these financial statements.

THE LEARNING TREE PRE-SCHOOL

Balance sheet as at 31 December 2022

<u>Notes</u>	<u>2022</u>	<u>2021</u>
	£	£
Current Assets		
Cash at bank and in hand	201,507	248,982
Less: Accrued expenses		
Amounts due within one year	(1,638)	
Provisions for liabilities	(54,992)	
Total assets less current liabilities	144,877	248,982
Represented By:		
Unrestricted redundancy reserve	54,992	
Unrestricted Funds	89885	248,982
	144,877	248,982

Approved by the Trustees on 12 October 2023 and signed on their behalf.

Carde Bonner

Trustee

THE LEARNING TREE PRE-SCHOOL

Notes to financial statements for the year ended 31 December 2022

1 Accounting policies

The principal accounting policies are set out below. The accounting policies have been adopted consistently throughout the year.

a) *Basis of accounting*

The financial statements have been prepared under the historical cost convention and are in accordance with the FRS102 Section 1A Small Entities: Accounting and Reporting by Charities issued in March 2005 and applicable accounting standards.

b) *Tangible Fixed Assets and Depreciation*

Tangible fixed assets are included in the balance sheet at cost or at market value at the date of the gift.

Depreciation is calculated by reference to the cost of fixed assets using a straight-line basis considered appropriate to the expected lives of the fixed assets. The annual rates of depreciation in use are:

Furniture and Fitting	25%
Computer and office equipment	33%

c) *Funds*

Unrestricted: these are funds, which can be used in accordance with the charitable objects at the discretion of the trustees.

Restricted: these are funds that can only use for particular restricted purposes defined by the benefactor and within the objects of the charity.

d) *Incoming resources*

Incoming resources from charitable activities funds represents net invoiced sales of goods and services, excluding value added tax.

Donations and other voluntary income are recognised when the Pre-School becomes legally entitled to such monies.

Grants are recognised in the year in which they are approved and notified.

THE LEARNING TREE PRE-SCHOOL

Notes to financial statements for the year ended 31 December 2022

1 Accounting policies (cont.)

e) Resources expended

Expenditure is recognised when a liability is incurred.

Costs of generating funds are those costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Support costs include central functions and have been allocated to cost categories on a basis consistent with the use of resources.

f) VAT

The charity is not registered for VAT and accordingly expenditure includes VAT where appropriate.

2 Voluntary Income

	2022 £	2021 £
Early Years Funding	310,232	332,403
Grants	3,991	-
Total	<u>314,223</u>	<u>332,403</u>

3 Charitable Activities

Provision of pre-school nursery education

	2022 £	2021 £
Attendance Fees /Early Year Fess/ Childcare Fee	27,501	21,037
Total	<u>27,501</u>	<u>21,037</u>

4 Total Resources Expended

	<u>Staff Costs</u>		<u>Support Costs</u>		<u>Direct Costs</u>		<u>Totals</u>	
	2022	2021	2022	2021	2022	2021	2022	2021
<i>Cost for Generating Funds</i> Activities								
<i>Charitable activities</i> Pre-School activities	327,634	318,137	63,203	51,893	-	-	390,837	370,030
Total resources expended	<u>327,634</u>	<u>318,137</u>	<u>63,203</u>	<u>51,893</u>	<u>-</u>	<u>-</u>	<u>390,837</u>	<u>370,030</u>

THE LEARNING TREE PRE-SCHOOL

Notes to financial statements for the year ended 31 December 2022

5 Staff and Support costs

	2022	2021
Staff Costs		
Wages and Salaries	310,784	306,748
Social Security	9,871	4,772
Pension Costs	6,979	6,617
Total	<u>327,634</u>	<u>318,137</u>
Support Costs		
Stationery, Photocopying and postage	2,463	2,501
Premises, running & security costs	10,894	9,216
Insurance	2,325	2,966
Telephone	3,126	2,410
Other	44,395	34,800
Total	<u>63,203</u>	<u>51,893</u>

The average number of full-time equivalent employees (including casual and part time staff) during the year was as 26 (2022 – 26) and there are no staff earning above £60,000.

No trustee received neither any remuneration nor any reimbursement of expenses during the year.

6 Tangible Fixed Assets

	Computer Equipment £	Furniture and Equipment £	Office Equipment £	Total £
Cost				
At 1 st Jan 2021				
and				
At 31 st Dec 2021	-	-	-	-
Depreciation				
At 1 st Jan 2021				
and				
At 31 st Dec 2021	-	-	-	-
Net Book Value				
At 1 st Jan 2022				
And				
At 31 st Dec 2022	-	-	-	-

THE LEARNING TREE PRE-SCHOOL

Notes to financial statements for the year ended 31 December 2022

7 Taxation

The charity is exempt from corporation tax on its charitable activities.

8 Unrestricted Funds

The unrestricted reserve includes a £54,992 provision as the trustees have decided to establish an unrestricted reserve to cover redundancy costs in the event the charity were to be winding up in the future.

Analysis of assets by fund

	Total
Fixed Assets	-
Cash in hand	201,507
Debtors	-
Creditors	-

THE LEARNING TREE PRE-SCHOOL

Notes to financial statements for the year ended 31 December 2022

Income

Early year funding	310,232	332,403
Early year fees	2,263	1,989
Childcare fees	25,238	19,048
Grants	3,991	
Total Income	<u>341,724</u>	<u>353,440</u>

Expenditure

Repairs & maintenance	672	2,730
Staff Costs	327,634	318,137
Rent	16,729	17,432
Legal fees	1270	
Premises, Running and Security Costs	12,392	9,216
Printing, Stationery & P.	2,463	2,501
PPE – Work Safety cost	2,716	2,568
Insurance	2,325	2,966
Toys and play materials	16,964	6,186
Telephones	3,126	2,410
Accountants fees	2,327	2,327
Training	1,107	2,370
Charitable donations	41	87
Sundry	1,071	1,100
Total Expenditure	<u>390,837</u>	<u>370,030</u>
Net Income/(Loss)	<u>(49,113)</u>	<u>(16,590)</u>

Net Movement in Funds

General fund balance as at 1 st Jan	248,982	265,572
Net deficit for year	<u>(49,113)</u>	<u>(16,590)</u>
Unrestricted redundancy reserve	(54,992)	
Balance as at 31 st Dec	<u>144,877</u>	<u>248,982</u>

THE LEARNING TREE PRE- SCHOOL

England & Wales - Charity number 1091155

Accounts

THE LEARNING TREE PRE-SCHOOL

Report of the trustees for the year ended 31 December 2021

Trustees' responsibilities in relation to the financial statements

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing those financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards and statements of recommended practice have been followed subject to any departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping accounting records, which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 1993. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (issued in March 2005).

Approved by the trustees on 22/9/22 and signed on its behalf by: CAROLE BONNER

CM Bonner

THE LEARNING TREE PRE-SCHOOL

Legal and administrative information

Reference and administrative details

Registered Office: The Learning Tree Pre-School
Rowdown Primary School
Calley Down Crescent
New Addington
Croydon
Surrey
CR0 0EG

Charity registration number: 1091155

Ofsted registration number: RP904636

Accountants: Warren Day
Cube House
5A Whytecliffe Road South
Purley
Surrey
CR8 2AY

Bankers: Santander Commercial Bank
BRAM, Bridle Road,
Bootle, Merseyside
GIR 0AA

Trustees: Melanie Moore
Carole Bonner
Robert Elliott

THE LEARNING TREE PRE-SCHOOL

Statement of financial activities for the year ended 31 December 2021

	Notes	Total 2021	Total 2020
Incoming Resources			
<i>Incoming resources from generated funds</i>			
Voluntary Income	2	332,403	312,471
Incoming resources from charitable activities	3	<u>21,037</u>	<u>13,398</u>
Total incoming resources		<u>353,440</u>	<u>325,869</u>
Resources expended			
Charitable activities		<u>367,703</u>	359,046
Governance Costs		<u>2,327</u>	<u>2,327</u>
Total resources expended	4	<u>370,030</u>	<u>361,373</u>
Net incoming/(outgoing) resources before transfers revaluations and investment asset disposals		<u>(16,590)</u>	<u>(35,504)</u>
Net Movement in Funds		(16,590)	(35,504)
Balance at 1st Jan		<u>282,140</u>	<u>309,834</u>
Bank Reconciliation transfer to/from Other Reserves			7,810
Balance at 31st Dec		<u>265,550</u>	<u>282,140</u>

The notes on pages 6 to 10 form part of these financial statements.

THE LEARNING TREE PRE-SCHOOL

Balance sheet as at 31 December 2021

<u>Notes</u>		<u>2021</u>	<u>2020</u>
		£	£
Fixed Assets			
Tangible Fixed Assets	6	-	-
Current Assets			
Cash at bank and in hand		-	-
Debtors		265,550	252,763
		-	31,561
Less: Creditors			
Amounts due within one year		-	-2,184
Net current assets		<u>265,550</u>	<u>282,140</u>
Total assets less current liabilities		<u>265,550</u>	<u>282,140</u>
Represented By:			
Unrestricted Funds	8	<u>265,550</u>	<u>282,140</u>
		<u>265,550</u>	<u>282,140</u>

Approved by the Trustees on 22/9/22 and signed on their behalf.

CM Bonner Trustee

CAROLE BONNER

THE LEARNING TREE PRE-SCHOOL

Notes to financial statements for the year ended 31 December 2021

1 Accounting policies

The principal accounting policies are set out below. The accounting policies have been adopted consistently throughout the year.

a) *Basis of accounting*

The financial statements have been prepared under the historical cost convention and are in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities issued in March 2005 and applicable accounting standards.

b) *Tangible Fixed Assets and Depreciation*

Tangible fixed assets are included in the balance sheet at cost or at market value at the date of the gift.

Depreciation is calculated by reference to the cost of fixed assets using a straight-line basis considered appropriate to the expected lives of the fixed assets. The annual rates of depreciation in use are:

Furniture and Fitting	25%
Computer and office equipment	33%

c) *Funds*

Unrestricted: these are funds, which can be used in accordance with the charitable objects at the discretion of the trustees.

Restricted: these are funds that can only use for particular restricted purposes defined by the benefactor and within the objects of the charity.

d) *Incoming resources*

Incoming resources from charitable activities funds represents net invoiced sales of goods and services, excluding value added tax.

Donations and other voluntary income are recognised when the Pre-School becomes legally entitled to such monies.

Grants are recognised in the year in which they are approved and notified.

THE LEARNING TREE PRE-SCHOOL

Notes to financial statements for the year ended 31 December 2021

1 Accounting policies (cont.)

e) Resources expended

Expenditure is recognised when a liability is incurred.

Costs of generating funds are those costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Support costs include central functions and have been allocated to cost categories on a basis consistent with the use of resources.

f) VAT

The charity is not registered for VAT and accordingly expenditure includes VAT where appropriate.

2 Voluntary Income

	2021 £	2020 £
Early Years Funding Grants	332,403	312,471
	-	-
Total	<u>332,403</u>	<u>312,471</u>

3 Charitable Activities

Provision of pre-school nursery education

	2021 £	2020 £
Attendance Fees /Early Year Fess/ Childcare Fee	21,037	13,398
	-	-
Total	<u>21,037</u>	<u>13,398</u>

4 Total Resources Expended

	<u>Staff Costs</u>		<u>Support Costs</u>		<u>Direct Costs</u>		<u>Totals</u>	
	2021	2020	2021	2020	2021	2020	2021	2020
<i>Cost for Generating Funds Activities</i>								
<i>Charitable activities</i>								
Pre-School activities	<u>318,137</u>	<u>314,087</u>	<u>51,893</u>	<u>45,687</u>	-	-	<u>370,030</u>	<u>359,774</u>
Total resources expended	<u>318,137</u>	<u>314,087</u>	<u>51,893</u>	<u>45,687</u>	-	-	<u>370,030</u>	<u>359,774</u>

THE LEARNING TREE PRE-SCHOOL

Notes to financial statements for the year ended 31 December 2021

5 Staff Costs

	2021	2020
Staff Costs		
Wages and Salaries	306,748	301,282
Social Security	4,772	6,490
Pension Costs	<u>6,617</u>	<u>6,315</u>
Total	<u>318,137</u>	<u>314,087</u>
Support Costs		
Stationery, Photocopying and postage	2,501	2,080
Premises, running & security costs	9,216	8,365
Insurance	2,966	2,233
Telephone	2,410	2,685
Other	<u>34,800</u>	<u>30,324</u>
Total	<u>51,893</u>	<u>45,687</u>

No trustee received neither any remuneration nor any reimbursement of expenses during the year.

6 Tangible Fixed Assets

	Computer Equipment £	Furniture and Equipment £	Office Equipment £	Total £
Cost				
At 1 st Jan 2020				
and				
At 31 st Dec 2020	-	-	-	-
Depreciation				
At 1 st Jan 2020				
and				
At 31 st Dec 2020	-	-	-	-
Net Book Value				
At 1 st Jan 2021				
And				
At 31 st Dec 2021	-	-	-	-

7 Taxation

The charity is exempt from corporation tax on its charitable activities.

THE LEARNING TREE PRE-SCHOOL

Notes to financial statements for the year ended 31 December 2021

8 Funds

Analysis of assets by fund

	Total
Fixed Assets	-
Cash in hand	265,550
Debtors	-
Creditors	-
Total	<u>265,550</u>

THE LEARNING TREE PRE-SCHOOL

Notes to financial statements for the year ended 31 December 2021

	2021	2020
Income		
Early year funding	332,403	312,471
Early year fees	1,989	6,270
Childcare fees	19,048	7,128
Total Income	<u>353,440</u>	<u>325,869</u>
Expenditure		
Repairs & maintenance	2,730	
Staff Costs	318,137	314,087
Rent	17,432	9,448
Premises, Running and Security Costs	9,216	8,365
Printing, Stationery & P.	2,501	2,080
PPE – Work Safety cost	2,568	1,633
Insurance	2,966	2,233
Toys and play materials	6,186	17,096
Telephones	2,410	2,685
Accountants Fees	2,327	2,327
Training	2,370	276
Charitable donations	87	17
Sundry	1,100	1,126
Total Expenditure	<u>370,030</u>	<u>361,373</u>
Net Income/(Loss)	<u>(16,590)</u>	<u>(35,504)</u>
Net Movement in Funds		
General fund balance as at 1 st Jan	282,140	309,834
Net deficit for year	<u>(16,590)</u>	<u>(35,504)</u>
Bank Reconciliation transfer to/from Other Reserves		<u>7,810</u>
Balance as at 31 st Dec	<u>265,550</u>	<u>282,140</u>

THE LEARNING TREE PRE-SCHOOL

Independent examiners report to the Trustees of The Learning Tree

Pre-School

I report on the accounts of the Charitable Company for the year ended 31 December 2021, which are set out on pages 4 to 10.

Respective responsibilities of trustees and reporting accountants

The Trustees are responsible for the preparation of the accounts. The Board Members consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 ("2011 Act") and that an Independent Examination is needed.

Having satisfied myself that the charity is not subject to audit and is eligible for independent examination, it is my responsibility to:

- (i) Examine the accounts under section 145 of the 2011 Act;
- (ii) to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- (iii) To state whether particular matters have come to my attention.

Basis of Independent Examiner's report

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

Independent examiner's statement

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

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
 - (i) To keep accounting records;
 - and
 - (ii) To prepare accounts with the accounting records and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities;
- (b) To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Jose Goncalves MAAT

Warren Day


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THE LEARNING TREE PRE- SCHOOL

England & Wales - Charity number 1091155

Accounts

THE LEARNING TREE PRE-SCHOOL

Unaudited Report and Financial Statements

For the year ended 31 December 2020

Charity number: 1091155

THE LEARNING TREE PRE-SCHOOL

Financial statements for the year ended 31 December 2020

Contents	Pages
Legal and administrative information	1
Report of the trustees	2
Accountants Report	3
Statement of financial activities	4
Balance sheet	5
Notes to the financial statements	6-9
Detailed profit and loss account	10

THE LEARNING TREE PRE-SCHOOL

Legal and administrative information

Reference and administrative details

Registered Office:

The Learning Tree Pre-School
Rowdown Primary School
Calley Down Crescent
New Addington
Croydon
Surrey
CR0 0EG

Charity registration number:

1091155

Ofsted registration number:

EY224261

Accountants:

Warren Day
103 South End
Croydon
Surrey
CR0 1BG

Bankers:

Santander Commercial Bank
BRAM, Bridle Road,
Bootle, Merseyside
GIR 0AA

Trustees:

Melanie Moore
Carole Bonner
Robert Elliott

THE LEARNING TREE PRE-SCHOOL

Report of the trustees for the year ended 31 December 2020

Trustees' responsibilities in relation to the financial statements

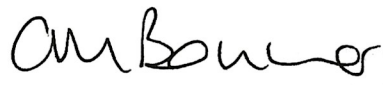
Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing those financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards and statements of recommended practice have been followed subject to any departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping accounting records, which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 1993. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (issued in March 2005).

Approved by the trustees on 13/7/21 and signed on its behalf by:


Chair

THE LEARNING TREE PRE-SCHOOL

Independent examiners report to the Trustees of The Learning Tree

Pre-School

I report on the accounts of the Charitable Company for the year ended 31 December 2020, which are set out on pages 4 to 10.

Respective responsibilities of trustees and reporting accountants

The Trustees are responsible for the preparation of the accounts. The Board Members consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 ("2011 Act") and that an Independent Examination is needed.

Having satisfied myself that the charity is not subject to audit and is eligible for independent examination, it is my responsibility to:

- (i) Examine the accounts under section 145 of the 2011 Act;
- (ii) to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- (iii) To state whether particular matters have come to my attention.

Basis of Independent Examiner's report

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

Independent examiner's statement

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

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
 - (i) To keep accounting records;
 - and
 - (ii) To prepare accounts with the accounting records and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities;
- (b) To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Jose Goncalves MAAT

Warren Day

Jose Goncalves
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13-04-2021

THE LEARNING TREE PRE-SCHOOL

Statement of financial activities for the year ended 31 December 2020

	Notes	Total 2020	Total 2019
Incoming Resources			
<i>Incoming resources from generated funds</i>			
Voluntary Income	2	312,471	358,694
Incoming resources from charitable activities	3	13,398	29,750
Total incoming resources		325,869	388,444
Resources expended			
Charitable activities		357,447	383,902
Governance Costs		2,327	2,327
Total resources expended	4	359,774	386,229
Net incoming/(outgoing) resources before transfers revaluations and investment asset disposals		(35,504)	2,216
Net Movement in Funds		(35,504)	2,216
Balance at 1st Jan		309,834	307,618
Balance at 31st Dec		274,330	309,834

The notes on pages 6 to 10 form part of these financial statements.

THE LEARNING TREE PRE-SCHOOL

Balance sheet as at 31 December 2020

	<i>Notes</i>	2020	2019
		£	£
Fixed Assets			
Tangible Fixed Assets	6	-	-
Current Assets			
Cash at bank and in hand		244,953	278,273
Debtors		31,561	31,561
Less: Creditors			
Amounts due within one year		- 2184	=
Net current assets		274,330	309,834
Total assets less current liabilities		274,330	309,834
Represented By:			
Unrestricted Funds	8	274,330	309,834
		274,330	309,834

Approved by the Trustees on 13/7/21 and signed on their behalf.

AM Bowler - Trustee

Chair

THE LEARNING TREE PRE-SCHOOL

Notes to financial statements for the year ended 31 December 2020

1 Accounting policies

The principal accounting policies are set out below. The accounting policies have been adopted consistently throughout the year.

a) *Basis of accounting*

The financial statements have been prepared under the historical cost convention and are in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities issued in March 2005 and applicable accounting standards.

b) *Tangible Fixed Assets and Depreciation*

Tangible fixed assets are included in the balance sheet at cost or at market value at the date of the gift.

Depreciation is calculated by reference to the cost of fixed assets using a straight-line basis considered appropriate to the expected lives of the fixed assets. The annual rates of depreciation in use are:

Furniture and Fitting	25%
Computer and office equipment	33%

c) *Funds*

Unrestricted: these are funds, which can be used in accordance with the charitable objects at the discretion of the trustees.

Restricted: these are funds that can only use for particular restricted purposes defined by the benefactor and within the objects of the charity.

d) *Incoming resources*

Incoming resources from charitable activities funds represents net invoiced sales of goods and services, excluding value added tax.

Donations and other voluntary income are recognised when the Pre-School becomes legally entitled to such monies.

Grants are recognised in the year in which they are approved and notified.

THE LEARNING TREE PRE-SCHOOL

Notes to financial statements for the year ended 31 December 2020

1 Accounting policies (cont.)

e) Resources expended

Expenditure is recognised when a liability is incurred.

Costs of generating funds are those costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Support costs include central functions and have been allocated to cost categories on a basis consistent with the use of resources.

f) VAT

The charity is not registered for VAT and accordingly expenditure includes VAT where appropriate.

2 Voluntary Income

	2020 £	2019 £
Early Years Funding Grants	312,471	358,694
	-	-
Total	<u>312,471</u>	<u>358,694</u>

3 Charitable Activities

Provision of pre-school nursery education

	2020 £	2019 £
Attendance Fees /Early Year Fess/ Childcare Fee	13,398	29,750
Total	<u>13,398</u>	<u>29,750</u>

4 Total Resources Expended

	<u>Staff Costs</u>		<u>Support Costs</u>		<u>Direct Costs</u>		<u>Totals</u>	
	2020	2019	2020	2019	2020	2019	2020	2019
<i>Cost for Generating Funds Activities</i>								
<i>Charitable activities</i>								
Pre-School activities	<u>314,087</u>	<u>323,050</u>	<u>45,687</u>	<u>63,178</u>	-	-	<u>359,774</u>	<u>386,228</u>
Total resources expended	<u>314,087</u>	<u>323,050</u>	<u>45,687</u>	<u>63,178</u>	-	-	<u>359,774</u>	<u>386,228</u>

THE LEARNING TREE PRE-SCHOOL

Notes to financial statements for the year ended 31 December 2020

5 Staff Costs

Staff Costs	2020	2019
Wages and Salaries	301,282	308,996
Social Security	6,490	7,718
Pension Costs	<u>6,315</u>	<u>6,336</u>
Total	<u>314,087</u>	<u>323,050</u>

Support Costs		
Stationery, Photocopying and postage	2,080	941
Premises, running & security costs	8,365	4,195
Insurance	2,233	2,213
Telephone	2,685	2,662
Other	<u>30,324</u>	<u>53,167</u>
Total	<u>45,687</u>	<u>63,178</u>

No trustee received neither any remuneration nor any reimbursement of expenses during the year.

6 Tangible Fixed Assets

	Computer Equipment £	Furniture and Equipment £	Office Equipment £	Total £
Cost				
At 1 st Jan 2018 and At 31 st Dec 2018	<u>3,325</u>	<u>32,883</u>	<u>2,329</u>	<u>38,537</u>
Depreciation				
At 1 st Jan 2018 and At 31 st Dec 2018	<u>3,325</u>	<u>32,883</u>	<u>2,329</u>	<u>38,537</u>
Net Book Value				
At 1 st Jan 2019 And At 31 st Dec 2019	=	=	=	=

7 Taxation

The charity is exempt from corporation tax on its charitable activities.

THE LEARNING TREE PRE-SCHOOL

Notes to financial statements for the year ended 31 December 2020

8 Funds

Analysis of assets by fund

	Total
Fixed Assets	-
Cash in hand	244,953
Debtors	31,561
Creditors	<u>-2,184</u>
Total	<u>274,330</u>

THE LEARNING TREE PRE-SCHOOL

Notes to financial statements for the year ended 31 December 2020

	2020	2019
Income		
Childcare Fees	7,128	
Attendance Fees	-	29,750
Early Years Funding	312,471	358,694
Early Year Fees	6,270	-
Total Income	<u>325,869</u>	<u>388,444</u>
Expenditure		
PPE - Work Safety Cost	1,633	
Staff Costs	314,087	323,050
Rent	9,448	13,410
Premises, Running and Security Costs	8,365	4,195
Printing, Stationery and postage	2,080	941
Insurance	2,233	2,213
Toys and Play materials	17,096	29,706
Telephones	2,685	2,662
Accountants Fees	2,327	2,327
Training	276	2,059
Travel and Entertainment		3,120
Other	<u>1,144</u>	<u>2,545</u>
Total Expenditure	<u>361,373</u>	<u>386,228</u>
Net Income/(Loss)	<u>(35,504)</u>	<u>2,216</u>
Net Movement in Funds		
General fund balance as at 1 st Jan	309,834	307,618
Net deficit for year	<u>(35,504)</u>	<u>2,216</u>
Balance as at 31 st Dec	<u>274,330</u>	<u>309,834</u>