

Registered number  
04531247

Charity Registered number  
1098690

Ladybird Pre-School Limited  
Company Limited By Guarantee

Report and Unaudited Accounts

31 December 2024



**Ladybird Pre-School Limited**  
**Report and accounts**  
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## **Ladybird Pre-School Limited Company Information**

### **Directors**

Mrs Maria Ellen Matthews (appointed on 01 December 2016)  
Mrs Jayne Louisa Carpenter  
Mr Alan Woodley

### **Secretary**

Mrs Jayne Louisa Carpenter

### **Accountants**

Ridgefield Consulting Ltd  
2 Hinksey Court  
Church Way  
Oxford  
Oxfordshire  
OX2 9SX

### **Bankers**

TSB  
PO Box 373  
Leeds  
LS14 9GQ

### **Registered office**

Meadow View  
Harwell  
Didcot  
Oxfordshire  
OX11 6DW

### **Registered number**

04531247

### **Charity registered number**

1098690

**Ladybird Pre-School Limited**  
**Registered number: 04531247**  
**Directors' Report**

The directors present their report and accounts for the year ended 31 December 2024.

**Principal activities**

The company's principal activity during the year continued to be enhancing the development and education of children under statutory school age.

**Directors**

The following persons served as directors during the year:

Mrs Maria Ellen Matthews (appointed on 01 December 2016)  
Mrs Jayne Louisa Carpenter  
Mr Alan Woodley

**Small company provisions**

This report has been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

This report was approved by the directors on 5/22/2025 ..... (date) and signed on their behalf.

Signed by:  
  
17403BE6977749A...  
Ms M Matthews  
Director

## **Ladybird Pre-School Limited Accountants' Report**

### **Independent Examiner's report to the trustees of Ladybird Pre-School Limited**

I report on the accounts of the company for the year ended 31 December 2023, which are set out on pages 4 to 9.

#### **Respective responsibilities of trustees and examiner**

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales.

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

- \* examine the accounts under section 145 of the 2011 Act
- \* follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- \* 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 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 next statement.

#### **Independent examiner's statement**

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

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- \* to keep accounting records in accordance with section 386 of the Companies Act 2006 and
  - \* to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities.
- have not been met or

(2) to which in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

#### **Mr Simon Thomas A.C.A.**

Ridgefield Consulting Ltd  
2 Hinksey Court  
Church Way  
Oxford  
Oxfordshire  
OX2 9SX

12 May 2025

**Ladybird Pre-School Limited**  
**Statement Of Financial Activity - Income & Expenditure Account**  
**as at 31 December 2024**

	<b>Total</b>	<b>2024</b>	<b>Restricted</b>	<b>2023</b>
	<b>£</b>	<b>Unrestricted</b>	<b>£</b>	<b>£</b>
		<b>£</b>		
<b>Incoming Resources</b>				
Fees	234,617	234,617	-	233,805
Government funding and grants	415,300	407,680	7,620	280,216
Fundraising and donations	5,563	5,563	-	119
Interest receivable and bank incentives	867	867	-	734
Other operating income	280	280	-	-
<b>Total Incoming Resources</b>	<b>656,627</b>	<b>649,007</b>	<b>7,620</b>	<b>514,874</b>
 <b>Resources Expended</b>				
Expenditure on charitable activities	(542,997)	(537,942)	(5,055)	(510,611)
<b>Total Resources Expended</b>	<b>(542,997)</b>	<b>(537,942)</b>	<b>(5,055)</b>	<b>(510,611)</b>
 <b>Surplus for the year</b>	<b>113,630</b>	<b>111,065</b>	<b>2,565</b>	<b>4,263</b>
 <b>Total Funds Brought Forward</b>	<b>156,298</b>	<b>156,298</b>	<b>-</b>	<b>152,035</b>
 <b>Total Funds Carried Forward</b>	<b>269,928</b>	<b>267,363</b>	<b>2,565</b>	<b>156,298</b>

**Ladybird Pre-School Limited**  
**Registered number:** 04531247  
**Balance Sheet**  
**as at 31 December 2024**

	Notes	2024 £	2023 £
<b>Fixed assets</b>			
Tangible assets	3	115,156	1,982
<b>Current assets</b>			
Debtors	4	35,792	45,700
Cash at bank and in hand		122,041	118,780
		157,833	164,480
<b>Creditors: amounts falling due within one year</b>	5	(3,173)	(10,276)
<b>Net current assets</b>		154,660	154,204
<b>Net assets</b>		269,816	156,186
<b>Reserves</b>			
Income and Expenditure Account		269,816	156,186
<b>Retained reserves</b>		269,816	156,186

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The member has not required the company to obtain an audit in accordance with section 476 of the Act.

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

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

Signed by:  
  
17403BE6977749A...

Ms M Matthews  
Director 5/22/2025  
Approved by the trustees on .....(date) and signed on their behalf.

**Ladybird Pre-School Limited**  
**Notes to the Accounts**  
**for the year ended 31 December 2024**

**1 Accounting policies**

***Basis of preparation***

These financial statements have been prepared in accordance with the provisions of Section 1A "Small Entities" of 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.

***Incoming resources***

The Charity relies on three main sources of income which are fees from pre-school, donations and grants. Interest received is included when received.

***Tangible fixed assets***

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Land and Buildings	21 years straight line
Office Equipment	25% reducing balance

***Debtors***

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

***Creditors***

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

***Pensions***

Contributions to defined contribution plans are expensed in the period to which they relate.

**2 Employees**

	<b>2024 Number</b>	<b>2023 Number</b>
Average number of persons employed by the company	<u>34</u>	<u>35</u>



**Ladybird Pre-School Limited**  
**Notes to the Accounts**  
**for the year ended 31 December 2024**

**3 Tangible fixed assets**

	<b>Land and buildings £</b>	<b>Plant and machinery etc £</b>	<b>Total £</b>
<b>Cost</b>			
At 1 January 2024	133,075	31,315	164,390
Additions	98,151	24,912	123,063
At 31 December 2024	<u>231,226</u>	<u>56,227</u>	<u>287,453</u>
<b>Depreciation</b>			
At 1 January 2024	133,075	29,333	162,408
Charge for the year	7,728	2,161	9,889
At 31 December 2024	<u>140,803</u>	<u>31,494</u>	<u>172,297</u>
<b>Net book value</b>			
At 31 December 2024	<u>90,423</u>	<u>24,733</u>	<u>115,156</u>
At 31 December 2023	<u>-</u>	<u>1,982</u>	<u>1,982</u>

**4 Debtors**

	<b>2024 £</b>	<b>2023 £</b>
Trade debtors	33,000	41,500
Prepayments	2,792	4,200
	<u>35,792</u>	<u>45,700</u>

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

	<b>2024 £</b>	<b>2023 £</b>
Other taxes and social security costs	<u>3,173</u>	<u>10,276</u>

**6 Other information**

Ladybird Pre-School Limited is a private company limited by guarantee and incorporated in England. Its registered office is:  
Meadow View  
Harwell  
Didcot  
Oxfordshire  
OX11 6DW

**Ladybird Pre-School Limited**  
**Notes to the Accounts**  
**for the year ended 31 December 2024**

**7 Ultimate controlling party**

There is no controlling party.

The company is limited by guarantee and does not have a share capital, its members agreeing to contribute £10 each to the assets of the company in the event of it being wound up.

In the event of the company being wound up, any retained surplus shall not be payable to the members but must be transferred to an institution with similar objectives to the company.

Consequently, the accumulated surplus shown above does not constitute members' funds.

**Ladybird Pre-School Limited**  
**Detailed income and expenditure account**  
**for the year ended 31 December 2024**  
*This schedule does not form part of the statutory accounts*

	<b>Total</b>	<b>2024</b>		<b>2023</b>
	<b>£</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>£</b>
		<b>£</b>	<b>£</b>	
<b>Income</b>				
Fees	234,617	234,617	-	233,805
Government funding and grants	415,300	407,680	7,620	280,216
Fundraising and donations	5,563	5,563	-	119
Interest receivable and bank incentives	867	867	-	734
Other operating income	280	280	-	-
	<u>656,627</u>	<u>649,007</u>	<u>7,620</u>	<u>514,874</u>
 Support for Charitable activities				
Wages and salaries	346,810	346,810	-	347,640
Toys, craft materials and consumables	47,226	42,171	5,055	31,349
Employer's national insurance	35,175	35,175	-	34,044
Staff training and welfare	6,070	6,070	-	1,585
	<u>435,281</u>	<u>430,226</u>	<u>5,055</u>	<u>414,618</u>
 General administrative expenses:				
Telephone and fax	3,538	3,538	-	3,034
Meals	3,202	3,202	-	2,127
Insurance	5,184	5,184	-	5,832
Salary - administrative	47,329	47,329	-	44,175
Software	3,242	3,242	-	5,731
Repairs and maintenance	12,248	12,248	-	8,287
Depreciation	9,889	9,889	-	6,834
	<u>84,632</u>	<u>84,632</u>	<u>-</u>	<u>76,020</u>
 Premises costs:				
Rent	1,515	1,515	-	1,576
Rates	3,717	3,717	-	4,193
Light and heat	9,881	9,881	-	6,712
	<u>15,113</u>	<u>15,113</u>	<u>-</u>	<u>12,481</u>
 Legal and professional costs:				
Accountancy fees	3,600	3,600	-	3,600
Advertising and PR	2,487	2,487	-	2,020
Other legal and professional	1,884	1,884	-	1,872
	<u>7,971</u>	<u>7,971</u>	<u>-</u>	<u>7,492</u>
	<u>542,997</u>	<u>537,942</u>	<u>5,055</u>	<u>510,611</u>
 <b>Surplus for the year</b>	<u>113,630</u>	<u>111,065</u>	<u>2,565</u>	<u>4,263</u>