

LYNDHURST PRE-SCHOOL
A COMPANY LIMITED BY GUARANTEE
COMPANY REGISTRATION NUMBER: 04584822 (England & Wales)
CHARITY NUMBER: 1107974 (England & Wales)

Lyndhurst Pre-school
The School
High Street
Lyndhurst
Hampshire
SO43 7BB

Trustees

The Trustees, who are also Directors of the charitable company, who have held office for the whole of the year unless otherwise stated, and to the date of this report, are as follows:

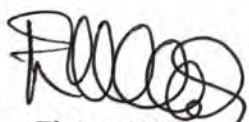
Elaine Willis	Chairperson	<i>resigned 1/6/2025</i>
Barbara Preddy	Secretary	<i>resigned 30/9/224</i>
Alison Bennett		<i>resigned 1/6/2025</i>
Juliet Dunning		<i>resigned 30/9/2024</i>
Rosemary Lathey		<i>resigned 30/9/2024</i>
Janet Malcom		<i>resigned 30/9/2024</i>
Sarah Newman		<i>resigned 30/9/2024</i>
Sara Shelton		<i>resigned 30/9/2024</i>
Stephen Stafford	<i>appointed 24/5/2023</i>	<i>resigned 30/9/2024</i>
Simon Young		<i>resigned 30/9/2024</i>

Trustees' Annual Report

The Trustees present their report and the unaudited financial statements for the charity for the period ended 30 September 2024.

In last year's report, the Trustees considered there was no realistic option but to close the Pre-School at the end of the Summer 2024 term, in an orderly manner. The Pre-School therefore closed in July 2024, and the administrative steps necessary to ensure an orderly were undertaken, with all commitments settled by 30 September 2024, at which point the charitable company ceased to trade. The final accounts are therefore made up for a 13 month period from 1 September 2023 to 30 September 2024.

The income for the period was £64,061 (2023: £74,391) and expenditure was £96,995 (2023: £80,044). The operating loss was £32,934 (2023: loss of £5,653) due primarily to staff redundancy payments.


Elaine Willis - Chairperson
Director and Trustee

Date: 27/April 2025



Section A

Independent Examiner's Report

Report to the trustees/
members of

Charity Name
LYNDHURST PRE-SCHOOL

On accounts for the year
ended

31 AUGUST 2024

Charity no
(if any)

1107974

Set out on pages

1 - 8

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of
the above charity ("the Trust") for the year ended **31 / 08 / 2022**.

Responsibilities and
basis of report

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

I report in respect of my examination of the Trust's accounts carried out
under section 145 of the 2011 Act and in carrying out my examination, I
have followed all the applicable Directions given by the Charity Commission
under section 145(5)(b) of the Act.

Independent
examiner's statement

[The charity's gross income exceeded £250,000 and I am qualified to
undertake the examination by being a qualified member of [insert name of
applicable listed body]]. *Delete [] if not applicable.*

I have completed my examination. I confirm that no material matters have
come to my attention in connection with the examination (other than that
disclosed below *) which gives me cause to believe that in, any material
respect:

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

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 to enable a proper understanding of the accounts to be reached.

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

Signed:

Date:

06.04.25

Name:

Brian Baker

Relevant professional
qualification(s) or body

FCCA CTA

(if any):

Address:

Wymondham House, Sandy Lane
LYNDHURST
SO43 7AN

Section B

Disclosure

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

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

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Company registration number: 04584822 (England and Wales)

Charity registration number: 1107974 (England and Wales)

LYNDHURST PRE-SCHOOL



ACCOUNTS

FOR THE YEAR ENDED 30 SEPTEMBER 2024

LYNDHURST PRE SCHOOL
PERIOD ENDED 30 SEPTEMBER 2024

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Statement of financial activities (including income and expenditure account)
FOR THE PERIOD ENDED 30 SEPTEMBER 2024

	Notes	2024 13 months £	2023 12 months £
INCOME	3		
<i>Income from:</i>			
Donations and fundraising		9,657	3,230
Charitable income		54,081	71,033
Investment income		323	128
Total Income:		64,061	74,391
EXPENDITURE	4		
<i>Expenditure on:</i>			
Raising funds		(100)	(641)
Charitable Activities		(96,895)	(79,403)
Total Expenditure:		(96,995)	(80,044)
Net expenditure for the year:		(32,934)	(5,653)
RECONCILIATION OF FUNDS:	10,11		
Net movement in funds		(32,934)	(5,653)
Cancellation of Share Capital		(100)	-
<i>Total funds brought forward</i>		33,034	38,687
Total funds carried forward		-	33,034

Balance Sheet

FOR THE PERIOD ENDED 30 SEPTEMBER 2024

	Notes	2023 13 months £	2023 12 months £
Current assets:			
Cash at bank and in hand		-	33,522
Total Assets:		-	33,522
Current liabilities:			
<i>Creditors: amounts falling due within one year:</i>	9	-	(488)
Total net assets:		-	33,034
Represented by:			
Share capital	10	-	100
Unrestricted reserves	11	-	32,934
Total funds:		-	33,034

The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

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

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

The company ceased trading at the end of the Summer 2024 term.

Approved and authorised for issue by the trustees and signed on their behalf by:



Alison Mary Bennett
Director and Trustee

Date: 31st March 2025

Notes to the Accounts
FOR THE PERIOD ENDED 30 SEPTEMBER 2024

1 Basis of Preparation

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and with the Charities Act 2011. The charity constitutes a public benefit entity as defined by FRS 102.

1.2 Going concern

The financial sustainability of the Charity has been a key focus of the trustees. As expected, the company ceased all activities at the end of the Summer term. Operations ceased at that time in an orderly manner. Staff were paid until 31st August 2024 and received due Statutory Redundancy pay. All charitable funds had been fully utilised by 30th September 2024 and the Trustees intention is to wind the company up.

1.3 Change of accounting policy

The accounts present a true and fair view and no changes have been made to the accounting policies adopted in note 2.

2 Accounting Policies

2.1 Income

All income is recognised when the charitable company is legally entitled to the income, when it is probable that the income will be received and when the amount receivable can be measured with sufficient reliability. There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

Grants and donations are only included in the Statement of Financial Activities when the general income recognition criteria are met.

Income represents amounts receivable in respect of pre-school funding from Hampshire County Council and fees from parents, and from fundraising.

2.2 Expenditure and liabilities

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty. No material item of deferred income has been included in the accounts. The charity has creditors which are measured at settlement amounts less any trade discounts.

2.3 Assets

Debtors are measured on initial recognition at settlement. Subsequently, they are measured at the amount expected to be received.

The charity has cash on deposit with a maturity of less than one year held for investment purposes rather than to meet short-term cash commitments as they fall due.

2.4 Lease rentals

Rentals payable under operating leases are charged against income on a straight line basis over the lease.

Notes to the Accounts
FOR THE PERIOD ENDED 30 SEPTEMBER 2024

3 Income

Income for the year is analysed as follows:

	Unrestricted 2024 13 months £	Unrestricted 2023 12 months £
<i>Donations and fundraising:</i>		
Donations	5,310	1,700
Grants	-	-
Other fundraising	4,347	1,530
Total from donations and fundraising:	9,657	3,230
<i>Charitable activities:</i>		
Hampshire County Council EYE funding	43,054	56,431
Parental fees	11,027	14,602
Total from charitable activities:	54,081	71,033
<i>Income from investments:</i>		
Interest receivable	323	128
Total from investments:	323	128
TOTAL INCOME	64,061	74,391

4 Expenditure

Expenditure for the year is analysed as follows:

	Note	Unrestricted 2024 13 months £	Unrestricted 2023 12 months £
<i>Expenditure on raising funds:</i>			
Fundraising events		101	641
Total expenditure on raising funds:		101	641
<i>Expenditure on charitable activities:</i>			
Staff costs	5	80,150	59,428
Premises costs		14,550	11,850
Support costs		1,559	3,286
Other operational costs		635	4,839
Total expenditure on charitable activities:		96,894	79,403
TOTAL EXPENDITURE		96,995	80,044

Support costs include fees paid to the independent examiner of the accounts of Enil (2023: Enil).

Notes to the Accounts
FOR THE PERIOD ENDED 30 SEPTEMBER 2024

5 Staff costs

	2024 13 months £	2023 12 months £
Wages and salaries	48,179	58,577
Statutory Redundancy payments	22,304	-
Ex-gratia payments	8,998	-
Social security costs	-	-
Other pension costs (note 6)	669	851
	80,150	59,428

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000. The total of key management personnel compensation was £35,443 (2023: £41,145).

The average monthly number of employees during the year was as follows:

	2024 13 months No.	2023 12 months No.
Charitable activities	4	4

6 Pension scheme

Pension contributions are paid into the NEST auto-enrolment, defined contribution pension scheme. The assets of this scheme are held separately from those of the charitable company in independently administered funds.

All pension contribution costs are recognised in the statement of financial activities as they become payable. The pension charge for the year is the contributions payable to NEST of £851 (2023: £851) and at the year end, the amount due to the scheme was £nil (2023: £nil).

7 Taxation

The Pre-School is a registered charity and therefore is not liable to income tax or corporation tax or income or gains derived from its charitable activities, as they fall within the various exemptions available to registered charities.

8 Dividends

There were no dividends paid or proposed during the period.

9 Creditors: amounts falling due within one year

	2024 13 months £	2023 12 months £
Taxation and social security costs	-	488
	-	488

Notes to the Accounts
FOR THE PERIOD ENDED 30 SEPTEMBER 2024

10 Share capital

Authorised

100 Ordinary Shares of £1 each

Allotted, called up and fully paid

100 Ordinary Shares of £1 each

-

11 Charity funds

Charity funds are represented by:

	Unrestricted funds 2024 £	Total funds 2024 £	Unrestricted funds 2023 £	Total funds 2023 £
<i>Accumulated surplus:</i>				
Fund balance as at 1 September	32,934	32,934	38,587	38,587
Income	64,061	64,061	74,391	74,391
Expenditure	(96,995)	(96,995)	(88,044)	(88,044)
Fund balance as at 30 September	-	-	32,934	32,934

12 Transactions with Trustees and related parties

12.1 Remuneration of trustees

No Trustees received any remuneration in respect of their services as Trustees during the year (2023: £nil). No Trustee received any reimbursement of expenses in respect of their services as Trustees during the year (2023: £nil).

Two Trustees are employees and key management personnel of the Pre-School, and received remuneration under contracts of employment. The remuneration of the Nursery Manager, Janet Malcom, (excluding pension contributions) was £19,804 (2023: £24,280) and the remuneration of the Deputy Nursery Manager, Juliet Dunning, (excluding pension contributions) was £14,970 (2023: £16,031) and these amounts are included in staff costs. In addition, the Pre-School has made employer contributions to the NEST defined contribution pension scheme (note 6) for the benefit of Janet Malcom £407 (2022: £541) and for the benefit of Juliet Dunning £262 (2023: £294).

Payments made as a result of the closure of the nursery and the winding up of the company were made as follows: Statutory Redundancy for the benefit of Janet Malcom £12,298.08 and for the benefit of Juliet Dunning £9,047.62. Ex gratia payments in recognition of dedicated service of over 25 years were also made, for the benefit of Janet Malcom £4,499.06 and for the benefit of Juliet Dunning £4,499.05.

12.2 Related party transactions

There were no related party transactions.

13 Contingent liabilities

There are no contingent liabilities.