

TWIGGS LANE PRE-SCHOOL

England & Wales · Charity number 1141697

Details

Status Registered

Legal form Charitable company

Company number [07512922](#)

Registered 2011-05-04

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

Contact

Address Marchwood C Of E Infant School
Twiggs Lane
Marchwood
Southampton
SO40 4ZE

Phone 02380675818

Email info@twiggslanepreschool.com

Website www.twiggslanepreschool.com

Activities

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

Activities: We received a £1000 donation from Barker Mills Estates which together with monies raised from our other fund raising events was used to build a large concrete base for some very much needed new storage sheds. We were also able to pay 50% of the cost to erect some 6ft fencing at the perimeter of our play area which runs alongside the busy A326 road. Marchwood infants school kindly contributed 50%

Classification

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

Geography

- Hampshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-07-31	£160,783	£150,529	-	-
2024-07-31	£144,712	£143,096	-	-
2023-07-31	£126,906	£137,732	-	-
2022-07-31	£143,750	£161,696	-	-
2021-07-31	£126,299	£136,594	-	-
2020-07-31	£89,521	£99,995	-	-

Trustees

Name	Role	Appointed
Bridget Crowley-Winter		2024-09-24
Jenna Poole		2024-09-24
John Bennett		2025-06-23
Nathan Herridge		2025-06-23
Rebecca Copland		2022-07-21

TWIGGS LANE PRE-SCHOOL

England & Wales - Charity number 1141697

Accounts

Registered number
07512922
Charity number
1141697

Twiggs Lane Pre-School
A company limited by guarantee
Report and Unaudited Accounts

31 July 2025

**Twiggs Lane Pre-School
Report and accounts
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**Twiggs Lane Pre-School
Company Information**

Directors

H Gray (resigned 18.9.24)
R E Copland
R Wilton (resigned 16.10.24)
B Crowley-Winter (appointed 18.9.24)
N Herridge (appointed 9 July 2025)
J Bennett (appointed 9 July 2025)
J L Poole (appointed 18.9.24)
V M Rendall Osman (appointed 16.10.24)
S Braybon (resigned 5.9.24)
C Wright (resigned 18.9.24)

Accountants

Cochrane & Co Accountants Ltd
38 Kings Road
Lee-on-the-Solent
PO13 9NU

Registered office

Marchwood Infant School
Twiggs Lane
Southampton
SO40 4ZE

Registered number

07512922

Twiggs Lane Pre-School

Registered number: 07512922

Trustees' Report

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 July 2025. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities (FRS 102)'.

Trustees

The following persons served as trustees/directors during the year:

R Copland
J Bennett
B Crowley-Winter
N Herridge
J L Poole
V Rendall Osman

Governing document

The charity is a limited company, limited by guarantee, and is controlled by its Memorandum and Articles of Association.

Recruitment and appointment of new trustees

Where a vacancy arises, trustees are recruited from parents of children being educated by the pre-school at that time. They are elected by existing trustees.

Related parties

There are no related parties.

Risk management

The Trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Objectives and aims

- provide high quality care and education for young child aged 2 years 6 months to 4 years old.
- to work in partnership with parents or carers to help children learn and develop.
- add to the life and well being of the local community.
- offer children and their parents or carers a service which promotes equality and values diversity.

Activities

The principal activity is to provide pre-school education based on the practice guidance for the Early Learning Years Foundation, which is divided into seven prime areas;

- personal, social and emotional development
- communication and language
- mathematics
- understanding of the world
- physical development
- expressive art and design
- literacy

Twiggs Lane Pre-School

Registered number: 07512922

Trustees' Report

Achievements

Another great year at Twiggs lane preschool in terms of attendance , we are almost at full capacity with limited sessions available .

We have had some fund raising projects such as raffles and a Christmas craft afternoon.

Our main bank account is looking healthy and remains at a consistent level which will allow us to add to a reserve fund .

Reserves policy

The intention of the pre-school is to have a contingency sum set aside should the pre-school close unexpectedly. This sum would cover staff salaries, supplier payments and refund of school fees to parents if appropriate.

Principal funding sources

The principal sources of funds are generated by receipt of government funding for children over the age of 3 years and by billing for pre-school fees for children below the age of 3 years.

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 board on ^{13/02/26} and signed on its behalf.



R Copland
Trustee/director

Twiggs Lane Pre-School

Independent examiner's report to the trustees of Twiggs Lane Pre-School on the accounts for the year ended 31 July 2025

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 July 2025, which are set out on pages 5 to 9.

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 charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed applicable Directions given by the charity Commission under section 145(5)(b) of the Act.

Independent Examiner's statement

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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.



Cochrane & Co Accountants Ltd
Relevant professional qualification or body: ICAEW
38 Kings Road
Lee-on-the-Solent
PO13 9NU

Dated

02 March 2026.

Twiggs Lane Pre-School
Statement of Financial Activities (including Income and Expenditure Account)
for the year ended 31 July 2025

Detail provided in the income and expenditure account

	2025 £	2025 £	2024 £	2024 £
	Unrestricted funds £	Total Funds £	Unrestricted funds £	Total Funds £
Incoming resources from generated funds				
Grants and other income	160,783	160,783	144,712	144,712
Total incoming resources	<u>160,783</u>	<u>160,783</u>	<u>144,712</u>	<u>144,712</u>
Resources expended				
Total resources expended	<u>(150,529)</u>	<u>(150,529)</u>	<u>(143,096)</u>	<u>(143,096)</u>
Net (outgoing)/ incoming resources	<u>10,254</u>	<u>10,254</u>	<u>1,616</u>	<u>1,616</u>
Interest receivable	<u>40</u>	<u>40</u>	<u>-</u>	<u>-</u>
Net movement on funds	<u>10,294</u>	<u>10,294</u>	<u>1,616</u>	<u>1,616</u>

Twiggs Lane Pre-School
Registered number:
Balance Sheet
as at 31 July 2025

07512922

	Notes	2025 £	2024 £
Fixed assets			
Tangible assets	4	8,734	10,573
Current assets			
Debtors	5	(469)	2,170
Cash at bank and in hand		46,446	31,038
		45,977	33,208
Creditors: amounts falling due within one year			
	6	(1,612)	(976)
Net current assets		<u>44,365</u>	<u>32,232</u>
Net assets		<u>53,099</u>	<u>42,805</u>
Capital and reserves			
Unrestricted funds	7	53,099	42,805
Total funds		<u>53,099</u>	<u>42,805</u>

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 members have 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.



R Copland
 Director

Approved by the board on

13/2/26

**Twiggs Lane Pre-School
Notes to the Accounts
for the year ended 31 July 2025**

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities (FRS 102).

Company status

The charity is a company limited by guarantee. The members of the company are the trustees named in the trustees report. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The charity is a public benefit entity.

Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Investment income is allocated to the appropriate fund.

Incoming resources

All incoming resources are included in the SOFA when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Government grants are received to fund the pre-school objectives.

Resources expended

All expenditure is accounted for on an accruals basis.

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.

**Twiggs Lane Pre-School
Notes to the Accounts
for the year ended 31 July 2025**

2 Net incoming expenses	2025	2024
	£	£
This is stated after charging:		
Independent examiner's fees	<u>1,026</u>	<u>978</u>
3 Employees	2025	2024
	Number	Number
Average number of persons employed by the company	<u>11</u>	<u>12</u>
4 Tangible fixed assets		
	Land and buildings £	Plant and machinery etc £
		Total £
Cost		
At 1 August 2024	16,900	3,225
At 31 July 2025	<u>16,900</u>	<u>3,225</u>
Depreciation		
At 1 August 2024	6,476	3,076
Charge for the year	<u>1,690</u>	<u>149</u>
At 31 July 2025	<u>8,166</u>	<u>3,225</u>
Net book value		
At 31 July 2025	<u>8,734</u>	<u>-</u>
At 31 July 2024	<u>10,424</u>	<u>149</u>
5 Debtors	2025	2024
	£	£
(In advance)/Owed from payment plans	<u>(469)</u>	<u>2,170</u>
6 Creditors: amounts falling due within one year	2025	2024
	£	£
Taxation and social security costs	589	-
Other creditors	<u>1,023</u>	<u>976</u>
	<u>1,612</u>	<u>976</u>
7 Unrestricted funds	2025	
	£	
At 1 August 2024	42,805	
Net movement on funds	10,294	
At 31 July 2025	<u>53,099</u>	

**Twiggs Lane Pre-School
Notes to the Accounts
for the year ended 31 July 2025**

8 Employee emoluments and trustee remuneration	2025	2024
	£	£
Wages and salaries	109,538	108,292
	<u>109,538</u>	<u>108,292</u>

No employee earned over £60,000. There are, on average, 11 (2024 12) staff members. The trustees neither received nor waived any emoluments during 2025, other than in their role as employees of the Pre-School. No expenses were paid to trustees other than the reimbursement of expenses incurred on behalf of the preschool.

9 Presentation currency

The accounts are presented in Sterling.

10 Ultimate controlling party

The company is controlled by the directors who are also the trustees.

11 Other information

Twiggs Lane Pre-School is a private company limited by shares and incorporated in England. Its registered office is:

Marchwood Infant School
Twiggs Lane
Southampton
SO40 4ZE

Twiggs Lane Pre-School
Detailed profit and loss account
for the year ended 31 July 2025

This schedule does not form part of the statutory accounts

	2025	2024
	£	£
Incoming resources	160,783	144,712
Total resources expended	(150,529)	(143,096)
Gross profit	10,254	1,616
Interest receivable	40	-
Profit before tax	<u>10,294</u>	<u>1,616</u>

Twiggs Lane Pre-School
Detailed income and expenditure account
for the year ended 31 July 2025

	2025	2024
	£	£
Incoming resources		
Voluntary income		
Donations	2,552	2,549
UK government grants	120,629	113,653
	<u>123,181</u>	<u>116,202</u>
Activities for generating funds		
Fees	36,159	26,840
Fund raising	1,336	1,616
T shirts/bags	107	54
	<u>37,602</u>	<u>28,510</u>
Total resources expended		
Equipment	1,800	968
Fund raising expense	39	176
Refreshment	1,272	1,084
Professional fees	4,256	4,308
Storage	160	441
Party/outings	273	280
Depreciation	1,839	2,496
General office admin	1,927	1,870
Cleaning supplies	870	142
Hot lunches	5,051	-
Bank charges	111	157
Resources	3,406	4,904
Bad debts	2,144	-
Hire of room	9,484	9,344
Salaries, PAYE/NIC	109,538	108,292
Software and subscriptions	2,540	3,348
Pensions	1,702	1,555
Sundries	-	128
Training and staff costs	2,024	1,964
Insurance	1,246	1,268
T shirts/book bags	847	371
	<u>150,529</u>	<u>143,096</u>

TWIGGS LANE PRE-SCHOOL

England & Wales - Charity number 1141697

Accounts

Registered number
07512922
Charity number
1141697

Twiggs Lane Pre-School
A company limited by guarantee
Report and Unaudited Accounts

31 July 2024

**Twiggs Lane Pre-School
Report and accounts
Contents**

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Independent Examiners report	3
Statement of financial activities	4
Balance sheet	5
Notes to the accounts	6

**Twiggs Lane Pre-School
Company Information**

Directors

H Gray (resigned 18.9.24)
D Copland (resigned 26.6.24)
R E Copland
R Wilton (resigned 16.10.24)
B Crowley-Winter (appointed 18.9.24)
J L Poole (appointed 18.9.24)
N Poole (appointed 26.6.24)
V M Rendall Osman (appointed 16.10.24)
S Braybon (appointed 26.6.24, resigned 5.9.24)
C Wright (appointed 1.7.24, resigned 18.9.24)

Accountants

Cochrane & Co Accountants Ltd
38 Kings Road
Lee-on-the-Solent
PO13 9NU

Registered office

Marchwood Infant School
Twiggs Lane
Southampton
SO40 4ZE

Registered number

07512922

Twiggs Lane Pre-School

Registered number: 07512922

Trustees' Report

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 July 2024. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities (FRS 102)'.

Trustees

The following persons served as directors during the year:

D Copland
J Ramirez-Vidal
R Wilton
R Copland
H Gray
C Wright

Trustees post year end;

R Copland
VM Redall Osman (appointed 31.10.24)
J Poole (appointed 24.9.24)
B Crowley-Winter (appointed 24.9.24)
N Poole (appointed 26.6.24)

Governing document

The charity is a limited company, limited by guarantee, and is controlled by its Memorandum and Articles of Association.

Recruitment and appointment of new trustees

Where a vacancy arises, trustees are recruited from parents of children being educated by the pre-school at that time. They are elected by existing trustees.

Related parties

There are no related parties.

Risk management

The Trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Objectives and aims

- provide high quality care and education for young child aged 2 years 6 months to 4 years old.
- to work in partnership with parents or carers to help children learn and develop.
- add to the life and well being of the local community.
- offer children and their parents or carers a service which promotes equality and values diversity.

Activities

The principal activity is to provide pre-school education based on the practice guidance for the Early Learning Years Foundation, which is divided into seven prime areas;

- personal, social and emotional development
- communication and language
- mathematics
- understanding of the world
- physical development
- expressive art and design
- literacy

Twiggs Lane Pre-School

Registered number: 07512922

Trustees' Report

Achievements

A good year at Twiggs lane preschool in terms of attendance , we are almost at full capacity with limited sessions available .

We have had some fund raising projects such as raffles and a Christmas craft afternoon.

Our main bank account is looking healthy and remains at a consistent level which will allow us to add to a reserve fund .

We have raised our consumable charge and hourly rate in reflection of the increase of national living wage in April 2024.

Reserves policy

The intention of the pre-school is to have a contingency sum set aside should the pre-school close unexpectedly. This sum would cover staff salaries, supplier payments and refund of school fees to parents if appropriate.

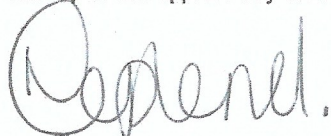
Principal funding sources

The principal sources of funds are generated by receipt of government funding for children over the age of 3 years and by billing for pre-school fees for children below the age of 3 years.

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 board on 28.02.25 and signed on its behalf.



R Copland
Trustee/director

Twiggs Lane Pre-School

Independent examiner's report to the trustees of Twiggs Lane Pre-School on the accounts for the year ended 31 July 2024

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 July 2024, which are set out on pages 5 to 9.

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 charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed applicable Directions given by the charity Commission under section 145(5)(b) of the Act.

Independent Examiner's statement

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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.

Cochrane & Co

Cochrane & Co Accountants Ltd
Relevant professional qualification or body: ICAEW
38 Kings Road
Lee-on-the-Solent
PO13 9NU

Dated *04 March 2025*

Twiggs Lane Pre-School
Statement of Financial Activities (including Income and Expenditure Account)
for the year ended 31 July 2024

Detail provided in the income and expenditure account

	2024 £	2024 £	2023 £	2023 £
	Unrestricted funds £	Total Funds £	Unrestricted funds £	Total Funds £
Incoming resources from generated funds				
Grants and other income	144,712	144,712	126,906	126,906
Total incoming resources	<u>144,712</u>	<u>144,712</u>	<u>126,906</u>	<u>126,906</u>
Resources expended				
Total resources expended	<u>(143,096)</u>	<u>(143,096)</u>	<u>(137,732)</u>	<u>(137,732)</u>
Net (outgoing)/ incoming resources	<u>1,616</u>	<u>1,616</u>	<u>(10,826)</u>	<u>(10,826)</u>
Interest receivable	-	-	40	40
Net movement on funds	<u>1,616</u>	<u>1,616</u>	<u>(10,786)</u>	<u>(10,786)</u>

Twiggs Lane Pre-School
Registered number:
Balance Sheet
as at 31 July 2024

07512922

	Notes	2024 £	2023 £
Fixed assets			
Tangible assets	4	10,573	13,069
Current assets			
Debtors	5	2,170	526
Cash at bank and in hand		31,038	29,262
		<u>33,208</u>	<u>29,788</u>
Creditors: amounts falling due within one year	6	(976)	(1,668)
Net current assets		<u>32,232</u>	<u>28,120</u>
Net assets		<u>42,805</u>	<u>41,189</u>
Capital and reserves			
Unrestricted funds	7	42,805	41,189
Total funds		<u>42,805</u>	<u>41,189</u>

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.

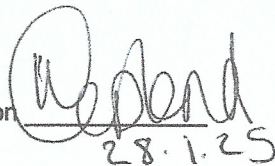
The members have not required the company to obtain an audit in accordance with section 476 of the Act.

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.

R Copland
 Director

Approved by the board on


 28.1.25

**Twiggs Lane Pre-School
Notes to the Accounts
for the year ended 31 July 2024**

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities (FRS 102).

Company status

The charity is a company limited by guarantee. The members of the company are the trustees named in the trustees report. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The charity is a public benefit entity.

Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Investment income is allocated to the appropriate fund.

Incoming resources

All incoming resources are included in the SOFA when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Government grants are received to fund the pre-school objectives.

Resources expended

All expenditure is accounted for on an accruals basis.

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.

**Twiggs Lane Pre-School
Notes to the Accounts
for the year ended 31 July 2024**

2 Net incoming expenses	2024	2023
	£	£
This is stated after charging:		
Independent examiner's fees	<u>978</u>	<u>900</u>
3 Employees	2024	2023
	Number	Number
Average number of persons employed by the company	<u>12</u>	<u>11</u>
4 Tangible fixed assets		
	Land and buildings £	Plant and machinery etc £
		Total £
Cost		
At 1 August 2023	16,900	3,225
At 31 July 2024	<u>16,900</u>	<u>3,225</u>
Depreciation		
At 1 August 2023	4,786	2,270
Charge for the year	1,690	806
At 31 July 2024	<u>6,476</u>	<u>3,076</u>
Net book value		
At 31 July 2024	<u>10,424</u>	<u>149</u>
At 31 July 2023	<u>12,114</u>	<u>955</u>
5 Debtors	2024	2023
	£	£
Owed from payment plans	<u>2,170</u>	<u>526</u>
6 Creditors: amounts falling due within one year	2024	2023
	£	£
Other creditors	<u>976</u>	<u>1,668</u>
7 Unrestricted funds	2024	
	£	
At 1 August 2023	41,189	
Net movement on funds	1,616	
At 31 July 2024	<u>42,805</u>	

Twiggs Lane Pre-School
Notes to the Accounts
for the year ended 31 July 2024

8 Employee emoluments and trustee remuneration	2024	2023
	£	£
Wages and salaries	<u>108,292</u>	<u>110,509</u>
	<u>108,292</u>	<u>110,509</u>

No employee earned over £60,000. There are, on average, 12 (2022 11) staff members. The trustees neither received nor waived any emoluments during 2024, other than in their role as employees of the Pre-School. No expenses were paid to trustees other than the reimbursement of expenses incurred on behalf of the preschool totalling £0 (2023 £0).

9 Presentation currency

The accounts are presented in Sterling.

10 Ultimate controlling party

The company is controlled by the directors who are also the trustees.

11 Other information

Twiggs Lane Pre-School is a private company limited by shares and incorporated in England. Its registered office is:

Marchwood Infant School
Twiggs Lane
Southampton
SO40 4ZE

Twiggs Lane Pre-School
Detailed income and expenditure account
for the year ended 31 July 2024

	2024	2023
	£	£
Incoming resources		
Voluntary income		
Donations	2,549	1,165
UK government grants	113,653	94,581
	<u>116,202</u>	<u>95,746</u>
Activities for generating funds		
Fees	26,840	30,345
Fund raising	1,616	870
T shirts/bags	54	(55)
	<u>28,510</u>	<u>31,160</u>
Total resources expended		
Equipment	968	1,324
Fund raising expense	176	176
Refreshment	1,084	1,137
Professional fees	4,308	3,648
Storage	441	301
Party/outings	280	223
Depreciation	2,496	2,496
General office admin	1,870	2,933
Cleaning supplies	142	167
Sundries	128	548
Bank charges	157	131
Resources	4,904	2,187
Hire of room	9,344	6,271
Salaries, PAYE/NIC	108,292	110,509
Software and subscriptions	3,348	2,246
Pensions	1,555	1,522
Travel	-	17
Training and staff costs	1,964	612
Insurance	1,268	1,221
T shirts/book bags	371	63
	<u>143,096</u>	<u>137,732</u>

TWIGGS LANE PRE-SCHOOL

England & Wales - Charity number 1141697

Accounts

Registered number
07512922
Charity number
1141697

Twiggs Lane Pre-School
A company limited by guarantee
Report and Unaudited Accounts

31 July 2023

**Twiggs Lane Pre-School
Report and accounts
Contents**

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Twiggs Lane Pre-School Company Information

Directors

H Broomfield (resigned 6 January 2023)
K Plant (resigned 21 July 2022)
H Gray
K J Harkins (resigned 21 July 2022)
D Copland
L Wheeler (resigned 21 July 2022)
J Armour-Smith (resigned 21 July 2022)
R E Copland (appointed 21 July 2022)
R Wilton (appointed 21 July 2023)
J Ramirez-Vidal (appointed 21 July 2023, resigned 29 February 2024)
R V Young (appointed 21 July 2022, resigned 21 July 2023)

Accountants

Cochrane & Co Accountants Ltd
38 Kings Road
Lee-on-the-Solent
PO13 9NU

Registered office

Marchwood Infant School
Twiggs Lane
Southampton
SO40 4ZE

Registered number

07512922

Twiggs Lane Pre-School

Registered number: 07512922

Trustees' Report

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 July 2023. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities (FRS 102)'.

Trustees

The following persons served as directors during the year:

D Copland
J Ramirez-Vidal
R Wilton
R Copland
H Gray

Further trustee;

C Wright

Governing document

The charity is a limited company, limited by guarantee, and is controlled by its Memorandum and Articles of Association.

Recruitment and appointment of new trustees

Where a vacancy arises, trustees are recruited from parents of children being educated by the pre-school at that time. They are elected by existing trustees.

Related parties

There are no related parties.

Risk management

The Trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Objectives and aims

- provide high quality care and education for young child aged 2 years 6 months to 4 years old.
- to work in partnership with parents or carers to help children learn and develop.
- add to the life and well being of the local community.
- offer children and their parents or carers a service which promotes equality and values diversity.

Activities

The principal activity is to provide pre-school education based on the practice guidance for the Early Learning Years Foundation, which is divided into seven prime areas;

- personal, social and emotional development
- communication and language
- mathematics
- understanding of the world
- physical development
- expressive art and design
- literacy

Twiggs Lane Pre-School

Registered number: 07512922

Trustees' Report

Achievements

A good year for Twiggs Lane Preschool in terms of attendance. We were almost at full capacity baring a few sessions and have had some mini fundraising projects Christmas craft afternoon and a sponsored scavenger hunt.

Our reserve funds have been depleted due to increased costs such as the large rise in National Minimum wage, and we found ourselves being forced to introduce a consumable charge in February 2023. This charge is now being invoiced to parents for each government funded hour we receive for a child's attendance. An unfortunate but necessary addition to simply keep the pre-school open.

Reserves policy

The intention of the pre-school is to have a contingency sum set aside should the pre-school close unexpectedly. This sum would cover staff salaries, supplier payments and refund of school fees to parents if appropriate.

Principal funding sources

The principal sources of funds are generated by receipt of government funding for children over the age of 3 years and by billing for pre-school fees for children below the age of 3 years.

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 board on _____ and signed on its behalf.

D Copland
Trustee/director

Twiggs Lane Pre-School

Independent examiner's report to the trustees of Twiggs Lane Pre-School on the accounts for the year ended 31 July 2023

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 July 2023, which are set out on pages 5 to 9.

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 charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed applicable Directions given by the charity Commission under section 145(5)(b) of the Act.

Independent Examiner's statement

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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.

Cochrane & Co Accountants Ltd
Relevant professional qualification or body: ICAEW
38 Kings Road
Lee-on-the-Solent
PO13 9NU

Twiggs Lane Pre-School
Statement of Financial Activities (including Income and Expenditure Account)
for the year ended 31 July 2023

Detail provided in the income and expenditure account

	2023	2023	As restated 2022	As restated 2022
	£	£	£	£
	Unrestricted funds	Total Funds	Unrestricted funds	Total Funds
	£	£	£	£
Incoming resources from generated funds				
Grants and other income	126,906	126,906	133,739	133,739
Total incoming resources	<u>126,906</u>	<u>126,906</u>	<u>133,739</u>	<u>133,739</u>
Resources expended				
Total resources expended	<u>(137,732)</u>	<u>(137,732)</u>	<u>(141,696)</u>	<u>(141,696)</u>
Net (outgoing)/ incoming resources	<u>(10,826)</u>	<u>(10,826)</u>	<u>(7,957)</u>	<u>(7,957)</u>
Interest receivable	40	40	11	11
Net movement on funds	<u>(10,786)</u>	<u>(10,786)</u>	<u>(7,946)</u>	<u>(7,946)</u>

Twiggs Lane Pre-School

Registered number: 07512922

**Balance Sheet
as at 31 July 2023**

	Notes	2023 £	2022 £ As restated
Fixed assets			
Tangible assets	4	13,069	15,565
Current assets			
Debtors	5	526	443
Cash at bank and in hand		29,262	37,655
		<u>29,788</u>	<u>38,098</u>
Creditors: amounts falling due within one year	6	(1,668)	(1,688)
Net current assets		<u>28,120</u>	<u>36,410</u>
Net assets		<u>41,189</u>	<u>51,975</u>
Capital and reserves			
Unrestricted funds	7	41,189	51,975
Total funds		<u>41,189</u>	<u>51,975</u>

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 members have 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.

D Copland

Director

Approved by the board on _____

**Twiggs Lane Pre-School
Notes to the Accounts
for the year ended 31 July 2023**

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities (FRS 102).

Company status

The charity is a company limited by guarantee. The members of the company are the trustees named in the trustees report. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The charity is a public benefit entity.

Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Investment income is allocated to the appropriate fund.

Incoming resources

All incoming resources are included in the SOFA when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Government grants are received to fund the pre-school objectives.

Resources expended

All expenditure is accounted for on an accruals basis.

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.

**Twiggs Lane Pre-School
Notes to the Accounts
for the year ended 31 July 2023**

2 Net incoming expenses		2023	2022
		£	£
This is stated after charging:			
Independent examiner's fees		900	750
		<hr/>	<hr/>
3 Employees		2023	2022
		Number	Number
Average number of persons employed by the company		11	11
		<hr/>	<hr/>
4 Tangible fixed assets			
	Land and buildings	Plant and machinery etc	Total
	£	£	£
Cost			
At 1 August 2022	16,900	3,225	20,125
At 31 July 2023	<hr/> 16,900	<hr/> 3,225	<hr/> 20,125
Depreciation			
At 1 August 2022	3,096	1,464	4,560
Charge for the year	1,690	806	2,496
At 31 July 2023	<hr/> 4,786	<hr/> 2,270	<hr/> 7,056
Net book value			
At 31 July 2023	<hr/> 12,114	<hr/> 955	<hr/> 13,069
At 31 July 2022	<hr/> 13,804	<hr/> 1,761	<hr/> 15,565
5 Debtors		2023	2022
		£	£
Owed from payment plans		526	443
		<hr/>	<hr/>
6 Creditors: amounts falling due within one year		2023	2022
		£	£
Other creditors		1,668	1,688
		<hr/>	<hr/>
7 Unrestricted funds		2023	
		£	
At 1 August 2022		51,975	
Net movement on funds		(10,786)	
		<hr/>	
At 31 July 2023		41,189	
		<hr/>	

**Twiggs Lane Pre-School
Notes to the Accounts
for the year ended 31 July 2023**

8 Employee emoluments and trustee remuneration	2023	2022
	£	£
Wages and salaries	110,509	108,066
	<u>110,509</u>	<u>108,066</u>

No employee earned over £60,000. There are, on average, eleven (eleven 2022) staff members. The trustees neither received nor waived any emoluments during 2023, other than in their role as employees of the Pre-School. No expenses were paid to trustees other than the reimbursement of expenses incurred on behalf of the preschool totalling £0 (2022 £0).

9 Presentation currency

The accounts are presented in Sterling.

10 Ultimate controlling party

The company is controlled by the directors who are also the trustees.

11 Other information

Twiggs Lane Pre-School is a private company limited by shares and incorporated in England. Its registered office is:

Marchwood Infant School
Twiggs Lane
Southampton
SO40 4ZE

Twiggs Lane Pre-School
Detailed income and expenditure account
for the year ended 31 July 2023

	2023
	£
Incoming resources	
Voluntary income	
Donations	1,165
UK government grants	94,581
	<u>95,746</u>
Activities for generating funds	
Fees	30,345
Fund raising	870
T shirts/bags	(55)
	<u>31,160</u>
Total resources expended	
Equipment	1,324
Fund raising expense	176
Refreshment	1,137
Professional fees	3,648
Storage	301
Party/outings	223
Depreciation	2,496
General office admin	2,933
Cleaning supplies	167
Sundries	548
Bank charges	131
Resources	2,187
Hire of room	6,271
Salaries, PAYE/NIC	110,509
Software and subscriptions	2,246
Pensions	1,522
Travel	17
Training and staff costs	612
Insurance	1,221
T shirts/book bags	63
	<u>137,732</u>

TWIGGS LANE PRE-SCHOOL

England & Wales - Charity number 1141697

Accounts

Registered Number 07512922

Charity Number 1141697

**Twiggs Lane Pre-School
Trustees' Annual Report and Financial Statements
For the year ended 31 July 2022**

Twiggs Lane Pre-School Trustees' Annual Report and Financial Statements

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Twiggs Lane Pre-School Trustees' Annual Report for the year ended 31 July 2022

The Trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report for the year ended 31 July 2022.

Governing document

The charity is a company limited by guarantee and its governing document is its Memorandum and Articles of Association.

Objectives and aims

- provide high quality care and education for young children aged 2 years 6 months to 4 years old.
- to work in partnership with parents or carers to help children learn and develop.
- add to the life and well-being of the local community.
- offer children and their parents or carers a service which promotes equality and values diversity.

Activities

The principal activity is to provide pre-school education based on the practice guidance for the Early Learning Years Foundation which is divided into seven prime areas:

- Personal, social and emotional development.
- communication and language.
- Mathematics.
- understanding of the world.
- physical development.
- expressive Hatton design.
- literacy.

Achievements

The charity received a £1000 donation from Barker Mills Estates which together with monies raised from other fund raising events was used to build a large concrete base for some very much needed new storage sheds.

The charity was also able to pay 50% of the cost of erecting some 6ft fencing at the perimeter of its play area which runs alongside the busy A326 road. Marchwood infants school kindly contributed the other 50%.

The Pre-school took on an apprentice for the first time.

After not being able to take the children off site due to the covid restrictions of the previous year, the Pre-school had an enjoyable trip to Testwood Lakes in May and was able to claim back some of the travel costs from the New Forest Park Authority.

In 2021-2022 the Pre-school was asked for the first time by Hampshire County Council to identify vulnerable families within the setting. Emergency funding grants were sent to the Pre-school which were distributed in the form of supermarket vouchers.

Reserves Policy

The charity has a contingency sum set aside should the pre-school close unexpectedly. This sum would cover staff salaries, supplier payments and refunds of school fees to parents if appropriate.

Principal funding sources

The principal sources of funds are government funding for children over the age of 3 years and pre-school fees for children below the age of 3 years.

Twiggs Lane Pre-School Trustees' Annual Report for the year ended 31 July 2022

Reference and Administrative details of the Charity, its Trustees and Advisers

Trustees/Directors:

- H Broomfield (Chair)
- K Plant
- H Gray
- K J Harkins
- D Copland
- L Wheeler
- J Armour-Smith

Accountants:

Brampton Services
24 Cabot Rise
Portishead
Bristol
BS20 6NX

Registered Office:

Marchwood Infant School
Twiggs Lane
Southampton
SO40 4ZE

Company registered number 07512922

Charity registered number 1141697

Recruitment and appointment of new trustees

Where a vacancy arises, trustees are recruited from parents of children being educated by the pre-school at that time. They are elected by existing trustees.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Related parties

There were no related parties in the year under review.

This report was approved by the board on 30th May 2023 and signed on its behalf by:

D Copland
Trustee/Director

Twiggs Lane Pre-School
Independent examiner's report to the Trustees of Twiggs Lane Pre-School
on the Financial Statements for the year ended 31 July 2022

I report to the Trustees of Twiggs Lane Pre-School for the year ended 31 July 2022.

Responsibilities and basis of report

As the Trustees of the Charity, you are responsible for the preparation of the accounts in accordance with the Charities Act 2011 ("the Act").

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 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

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

- 1) Accounting records were not kept in respect of the Charity or
- 2) The accounts do not accord with those accounting records.

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.

Funsho Ojo (ACA)
Brampton Services Ltd
24 Cabot Rise
Portishead
Bristol
BS20 6NX

31 May 2023

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME & EXPENDITURE ACCOUNT)
for the year ended 31 July 2022

	Unrestric- ted General Funds	Total Funds	Total Funds
	2022	2022	2021
Income and endowments from:	£	£	£
Grants and other income	143,739	143,739	126,299
Investment income	11	11	19
Total income and endowments	143,750	143,750	126,318
Expenditure on:			
Charitable Activities	161,696	161,696	136,594
Total expenditure	161,696	161,696	136,594
Net income/(expenditure)	(17,946)	(17,946)	(10,276)
Net movement in funds	(17,946)	(17,946)	(10,276)
Reconciliation of funds:			
Total Funds brought forward	59,921	59,921	70,197
Total Funds carried forward	41,975	41,975	59,921

Continuing Operations:

None of the company's activities were acquired or discontinued during the above financial period

Total recognised gains and losses

The company had no recognised gains or losses other than the net resources expended in the above period

BALANCE SHEET
AT 31 JULY 2022

	Note	2022 £	2021 £
Fixed Assets			
Tangible Assets	5	15,565	14,859
Current Assets			
Debtors	6	443	-
Cash at bank and in hand		27,655	50,193
Creditors: Amounts falling due within within one year:	7	(1,688)	(5,131)
Net Current assets		26,410	45,062
Net Assets		<u><u>41,975</u></u>	<u><u>59,921</u></u>
Charity Funds			
Unrestricted General funds		<u>41,975</u>	<u>59,921</u>
Total funds	8	<u><u>41,975</u></u>	<u><u>59,921</u></u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act relating to small companies.

For the year ending 31 July 2022 the company was entitled to exemption from audit under section 477 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 responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

These financial statements were approved by the trustees on 30th May 2023 and are signed on their behalf by:

.....

D Copland
Director

The notes on pages 6 and 9 form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS**YEAR ENDED 31 JULY 2022****1 Accounting policies****Basis of preparation**

The accounts have been prepared in accordance with Accounting and Reporting for Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with Financial Reporting Standard in the UK and Republic of Ireland (FRS102)-Charities SORP and the Companies Act 2006.

Legal Status of the Charity

The Charity is a company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1.

Fund Accounting

General Funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Income

All income is included in the Statement of Financial Activities when the Charity's legal entitlement to the income is probable and the amount can be quantified with reasonable accuracy.

Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred.

Debtors

Short term debtors are measured at transaction price (which is usually the invoice price) less any impairment losses for bad and doubtful debts.

Creditors

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

2 Net income/expenditure

	2022	2021
	£	£
This is stated after charging:		
Independent examiner's fees	750	702
Depreciation	<u>4,560</u>	<u>2,138</u>

3 Employees

	2022	2021
Average number of employees	<u>11</u>	<u>11</u>

4 Employee emoluments and trustee remuneration

	2022	2021
	£	£
Wages and salaries	<u>108,066</u>	<u>100,984</u>

No employee earned over £60,000. The Trustees neither received nor waived any emoluments during 2022 other than in their role as employees of the Pre-School.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

5 Tangible fixed assets

	Land and buildings	Plant and machinery etc	Total
	£	£	£
Cost			
At 1 August 2021	14,065	2,932	16,997
Additions	2,835	293	3,128
At 31 July 2022	<u>16,900</u>	<u>3,225</u>	<u>20,125</u>
Depreciation			
At 1 August 2021	1,406	732	2,138
Charge for the year	1,690	732	2,422
At 31 July 2022	<u>3,096</u>	<u>1,464</u>	<u>4,560</u>
Net book value			
At 31 July 2022	<u>13,804</u>	<u>1,761</u>	<u>15,565</u>
At 31 July 2021	<u>12,659</u>	<u>2,200</u>	<u>14,859</u>

6 Debtors

	2022	2021
	£	£
Owed from payment plans	443	-
	<u>443</u>	<u>-</u>

7 Creditors: Amounts falling due within one year

	2022	2021
	£	£
Other creditors	1,688	5,131
	<u>1,688</u>	<u>5,131</u>

8 Unrestricted General funds

1 August 2021	Income & gains	Expend- iture & losses	31 July 2022
£	£	£	£
59,921	143,750	161,696	41,975
			<u>41,975</u>

TWIGGS LANE PRE-SCHOOL

England & Wales - Charity number 1141697

Accounts

Registered number
07512922
Charity number
1141697

Twiggs Lane Pre-School
A company limited by guarantee
Report and Unaudited Accounts

31 July 2021

**Twiggs Lane Pre-School
Report and accounts
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Twiggs Lane Pre-School Company Information

Directors

K J Harkins
J L Garner (resigned 6.10.20)
D R Copland
N Northover (resigned 9.6.21)
L Tarr (resigned 6.10.20)
L Wheeler
J Wiles
H Broomfield (appointed 9.6.21)
Dr K Plant (appointed 9.6.21)
H L Gray (appointed 9.6.21)
J M Armour-Smith (appointed 6.10.20)

Accountants

Cochrane & Co Accountants Ltd
38 Kings Road
Lee-on-the-Solent
PO13 9NU

Registered office

Marchwood Infant School
Twiggs Lane
Southampton
SO40 4ZE

Registered number

07512922

Twiggs Lane Pre-School

Registered number: 07512922

Trustees' Report

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 July 2021. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities (FRS 102)'.

Trustees

The following persons served as directors during the year:

D Copland (Chair)
K J Harkins
H Gray
J M Armour-Smith
C Wright
L Wheeler
H Broomfield
K Plant

Governing document

The charity is a limited company, limited by guarantee, and is controlled by its Memorandum and Articles of Association.

Recruitment and appointment of new trustees

Where a vacancy arises, trustees are recruited from parents of children being educated by the pre-school at that time. They are elected by existing trustees.

Related parties

There are no related parties.

Risk management

The Trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Objectives and aims

- provide high quality care and education for young child aged 2 years 6 months to 4 years old.
- to work in partnership with parents or carers to help children learn and develop.
- add to the life and well being of the local community.
- offer children and their parents or carers a service which promotes equality and values diversity.

Activities

The principal activity is to provide pre-school education based on the practice guidance for the Early Learning Years Foundation, which is divided into seven prime areas;

- personal, social and emotional development
- communication and language
- mathematics
- understanding of the world
- physical development
- expressive art and design
- literacy

Twiggs Lane Pre-School

Registered number: 07512922

Trustees' Report

Achievements

Another difficult year to be open throughout the pandemic, however we are very grateful we have been able to continue providing childcare places throughout including the opening of our new cabin enabling us to take 2 year old children for the first time. Our fundraising abilities have been impacted, and, we have had to look more to raising funds within the preschool and approaching local companies who have been very generous in their donations of £2,781.

We held a sponsored scoot at pre-school as part of our fundraising and were overwhelmed with the response from parents/carers and families where we raised a huge £1,125.

Reserves policy

The pre-school has a contingency sum set aside should the pre-school close unexpectedly. This sum would cover staff salaries, supplier payments and refund of school fees to parents if appropriate.

Principal funding sources

The principal sources of funds are generated by receipt of government funding for children over the age of 3 years and by billing for pre-school fees for children below the age of 3 years.

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 board on 04 January 2022 and signed on its behalf.

D Copland
Trustee/director

Twiggs Lane Pre-School

Independent examiner's report to the trustees of Twiggs Lane Pre-School on the accounts for the year ended 31 July 2021

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 July 2021, which are set out on pages 5 to 9.

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 charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed applicable Directions given by the charity Commission under section 145(5)(b) of the Act.

Independent Examiner's statement

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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.

Cochrane & Co Accountants Ltd
Relevant professional qualification or body: ICAEW
38 Kings Road
Lee-on-the-Solent
PO13 9NU

11 February 2022

Twiggs Lane Pre-School
Statement of Financial Activities (including Income and Expenditure Account)
for the year ended 31 July 2021

Detail provided in the income and expenditure account

	2021	2021	2020	2020
	£	£	£	£
	Unrestricted	Total	Unrestricted	Total
	funds	Funds	funds	Funds
	£	£	£	£
Incoming resources from generated funds				
Voluntary income	96,433	96,433	89,521	89,521
Activities for generating funds	29,866	29,866	7,909	7,909
Total incoming resources	<u>126,299</u>	<u>126,299</u>	<u>97,430</u>	<u>97,430</u>
Resources expended				
Total resources expended	<u>(136,594)</u>	<u>(136,594)</u>	<u>(99,995)</u>	<u>(99,995)</u>
Net (outgoing)/ incoming resources	<u>(10,295)</u>	<u>(10,295)</u>	<u>(2,565)</u>	<u>(2,565)</u>
Interest receivable	19	19	216	216
Net movement on funds	<u>(10,276)</u>	<u>(10,276)</u>	<u>(2,349)</u>	<u>(2,349)</u>

Twiggs Lane Pre-School**Registered number:** 07512922**Balance Sheet
as at 31 July 2021**

	Notes	2021 £	2020 £
Fixed assets			
Tangible assets	4	14,859	8,131
Current assets			
Debtors	5	-	5,510
Cash at bank and in hand		50,193	64,802
		<u>50,193</u>	<u>70,312</u>
Creditors: amounts falling due within one year	6	(5,131)	(8,246)
Net current assets		<u>45,062</u>	<u>62,066</u>
Net assets		<u>59,921</u>	<u>70,197</u>
Capital and reserves			
Unrestricted funds	7	59,921	70,197
Total funds		<u>59,921</u>	<u>70,197</u>

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 members have 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.

D Copland

Director

Approved by the board on 4 January 2022

Twiggs Lane Pre-School
Notes to the Accounts
for the year ended 31 July 2021

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities (FRS 102).

Company status

The charity is a company limited by guarantee. The members of the company are the trustees named in the trustees report. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The charity is a public benefit entity.

Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Investment income is allocated to the appropriate fund.

Incoming resources

All incoming resources are included in the SOFA when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Government grants are received to fund the pre-school objectives.

Resources expended

All expenditure is accounted for on an accruals basis.

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.

**Twiggs Lane Pre-School
Notes to the Accounts
for the year ended 31 July 2021**

2 Net incoming expenses	2021	2020
	£	£
This is stated after charging:		
Independent examiner's fees	702	678
	<hr/>	<hr/>
3 Employees	2021	2020
	Number	Number
Average number of persons employed by the company	11	9
	<hr/>	<hr/>
4 Tangible fixed assets		
	Land and buildings	Plant and machinery etc
	£	£
Cost		Total
At 1 August 2020	8,131	8,131
Additions	5,934	8,866
At 31 July 2021	<hr/> 14,065	<hr/> 16,997
Depreciation		
Charge for the year	1,406	2,138
At 31 July 2021	<hr/> 1,406	<hr/> 2,138
Net book value		
At 31 July 2021	<hr/> 12,659	<hr/> 14,859
At 31 July 2020	<hr/> 8,131	<hr/> 8,131
5 Debtors	2021	2020
	£	£
Owed from payment plans	-	4,560
Other debtors	-	950
	<hr/> -	<hr/> 5,510
6 Creditors: amounts falling due within one year	2021	2020
	£	£
Taxation and social security costs	-	231
Other creditors	5,131	8,015
	<hr/> 5,131	<hr/> 8,246
7 Unrestricted funds	2021	
	£	
At 1 August 2020	70,197	
Net movement on funds	(10,276)	
At 31 July 2021	<hr/> 59,921	

**Twiggs Lane Pre-School
Notes to the Accounts
for the year ended 31 July 2021**

8 Employee emoluments and trustee remuneration	2021	2020
	£	£
Wages and salaries	100,984	76,620
	<u>100,984</u>	<u>76,620</u>

No employee earned over £60,000. There are, on average, eleven (nine 2020) staff members. The trustees neither received nor waived any emoluments during 2021, other than in their role as employees of the Pre-School. No expenses were paid to trustees other than the reimbursement of expenses incurred on behalf of the preschool totalling £0 (2020 £8).

9 Presentation currency

The accounts are presented in Sterling.

10 Ultimate controlling party

The company is controlled by the directors who are also the trustees.

11 Other information

Twiggs Lane Pre-School is a private company limited by shares and incorporated in England. Its registered office is:

Marchwood Infant School
Twiggs Lane
Southampton
SO40 4ZE