

# LISLE MARSDEN CHILDCARE LIMITED

England & Wales · Charity number 1145656

## Details

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**Other names** LISLE MARSDEN CHILDCARE CENTRE

**Status** Registered

**Legal form** Charitable company

**Company number** [07803773](#)

**Registered** 2012-01-27

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

## Contact

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**Address** Lansdowne Avenue  
Grimsby  
NE Lincolnshire  
DN32 0DF

**Phone** 01507609759

**Email** [lmccc@lma.nelcmail.co.uk](mailto:lmccc@lma.nelcmail.co.uk)

## Activities

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**Objects:** TO ENHANCE THE DEVELOPMENT AND EDUCATION OF CHILDREN FROM THE AGES OF TWO UP TO AND INCLUDING ELEVEN YEARS OLD BY OFFERING APPROPRIATE PLAY, EDUCATION AND CARE FACILITIES FOR ALL CHILDREN WHATEVER THEIR RACE, CULTURE, RELIGION, MEANS OR ABILITY, BY:-(A) PROVIDING AN OUT OF HOURS CHILDCARE SERVICE FOR THE LOCAL COMMUNITY OPERATING ON WEEKDAYS THROUGHOUT THE YEAR; AND(B) PROVIDING A PRE-SCHOOL SERVICE FOR FAMILIES WHO ARE ALSO SERVED BY LISLE MARSDEN CHURCH OF ENGLAND PRIMARY ACADEMY, OPERATING AT ALL TIMES IN A MANNER WHICH IS OVERTLY IN HARMONY WITH THE CHRISTIAN PRINCIPLES UNDERLYING THE CHURCH OF ENGLAND FOUNDATION OF THE INSTITUTION.

**Activities:** A provider of early years education and care for children aged from 2 years up to 11years 11 months in the settings pre-school and out of school club. The provision is registered to care for 50 children at any one time. The pre-school operates during term-time only and the out of school club operates before and after school and in the school holidays. We are approved and inspected by (OFSTED)

## Classification

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

## Geography

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- North East Lincolnshire

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-08-31	£744,529	£700,616	£381,480	35
2024-08-31	£674,995	£579,277	£337,567	36
2023-08-31	£587,933	£574,678	£241,849	33
2022-08-31	£568,921	£522,808	£228,594	33
2021-08-31	£459,001	£599,944	-	-
2020-08-31	£484,936	£502,089	-	-

## Trustees

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Name	Role	Appointed
DANIEL WALID KINSEY		2012-01-27
Lucy Susan Wharton		2014-12-09
ROBERT LOCKWOOD		2020-05-18
RUTH VARLEY		2020-05-18

**LISLE MARSDEN CHILDCARE LIMITED**

England & Wales - Charity number 1145656

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# Accounts

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Company registration number: 07803773

Charity registration number: 1145656

# Lisle Marsden Childcare Limited

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 August 2025

Forrester Boyd Limited  
Chartered Accountant  
26 St Mary's Gate  
Grimsby  
DN31 1LW

# Lisle Marsden Childcare Limited

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# Lisle Marsden Childcare Limited

## Reference and Administrative Details

<b>Trustees</b>	D Kinsey L S Wharton R Lockwood R Varley
<b>Senior Management / Leadership Team</b>	T Spencer K Revell A Allison
<b>Charity Registration Number</b>	1145656
<b>Company Registration Number</b>	07803773
<b>Registered Office</b>	The charity is incorporated in England. Lansdowne Avenue Grimsby N E Lincolnshire DN32 0DF
<b>Independent Examiner</b>	Forrester Boyd Limited Chartered Accountant 26 St Mary's Gate Grimsby DN31 1LW
<b>Bankers</b>	The Royal Bank of Scotland Sheffield Attercliffe Branch 747 Attercliffe Road Sheffield S9 3RF

# Lisle Marsden Childcare Limited

## Trustees' Annual Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements and auditors' report of the charitable company for the year ended 31 August 2025.

### **Objectives and activities**

#### ***Objects and aims***

Our charity's purposes as set out in the objects contained in the company's Articles of Association are:

To enhance the development and education of children from the ages of two up to and including eleven years old by offering appropriate play, early education and care facilities for all children whatever their race, culture, religion, means or ability, by:-

- a) providing an out of hours childcare service for the local community operating on weekdays throughout the year; and
- b) providing an early years provision for the community including those families also served by Lisle Marsden Church of England Primary Academy,
- c) operating at all times in a manner which reflects the principles underlying the Church of England foundation of the institution.

Lisle Marsden Childcare Ltd is a provider of early-years education and care for children aged from 2 years up to 11 years 11 months in the settings early years provision and out of school club. The early years' provision operates all year and the out of school club operates before and after school and in the school holidays. We are approved and inspected by the Office for Standards in Education (OFSTED) and have been graded as strong in all areas in our 2025 Ofsted inspection.

The aims of our charity are to serve both the immediate and wider community by providing a high quality childcare facility based on current legislation and best practice, and to enable parents and carers to continue their employment and/or study by providing the necessary care, education and recreation for children of pre-school and primary school age.

We aim to create a friendly and relaxed atmosphere where children and their families feel special and valued; to provide a safe and secure environment where children are encouraged and feel excited and motivated to learn; to meet the individual needs of each child and ensure all children are given the opportunity to develop; to promote learning and development through play, providing a rich and enabling environment with a wide variety of interesting and stimulating activities and resources; to give children time and support in gaining a sense of achievement and pride in themselves; and to support children in feeling emotionally confident and not afraid of failure, developing positive attitudes to learning lasting for the rest of their lives. Our aims fully reflect the purposes that the charity was set up to further.

The focus of the setting is the continuous improvement to the educational programme in the early years provision, and providing high quality play opportunities for children in the out of school club. The practitioners support and enhance children's learning and development holistically through play based activities. Home links are made in order to enhance and extend children's learning both within the setting and in the child's home. The out of school club provides a friendly, child centred environment that give children the play spaces they need to ensure they receive a balance within their lives. The club sessions are designed to complement the structured environment of school, introducing the children to a wide range of activities and experiences whilst encouraging them to make their own choices, take responsibility for their own actions and contribute to what is provided for them.

Parents are given regular information about their children's developmental progress through daily communication and regular progress reviews. We maintain regular contact with parents throughout the year through newsletters and planned events.

# **Lisle Marsden Childcare Limited**

## **Trustees' Annual Report**

### ***Public benefit***

In the coming year the charity plans to continue to identify and make improvements to the educational programme in the early years' provision to ensure children are supported to reach their potential and developmental expectations to prepare them to become lifelong learners.

In the out of school club we plan to develop the provision and activities we offer to meet the diverse needs of the children who attend and to ensure children are engaged in purposeful play.

The trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

### **Achievements and performance**

#### **Occupancy Rate**

Occupancy for our early years provision has been lower than recent years with 112 children on roll by the end of the academic year. Average occupancy at the end of the academic year was 70% (2024:85%) based on 80 children per session. The lower occupancy rate was due to a lower birth year than normal and was a trend seen across local settings.

Occupancy in our out of school club continued to be good with an average of 60 (2024:62) children booked in for breakfast club and 58 (2024:53) children booked after school club.

#### **Staff training and development**

Staff have completed required core training such as First Aid, Food Safety and Safeguarding training as and when required throughout the year. Other training has included;

- Domestic abuse awareness
- Employment law changes
- Development trauma
- Making sense of autism
- An introduction to neurodivergence in the early years
- Sexual harassment training for managers and supervisors
- Exploring boys play and learning

#### ***Improvements***

This year cosmetic improvements have been made to the setting including repainting the whole setting, replacing cupboard doors and drawers in one of our kitchen areas. We have replaced the flooring in one of our rooms as there were some repairs that needed doing to worn areas. We also recarpeted our reception area, staff room and the managers office. Some office furniture was also replaced and safety matting at our exits to our outdoor areas. We updated the toilet cubicles in our 2 year room by having the cubicles wrapped.

We took part in the NELI for early years programme which is an early language programme that has been available for school for some years. There were many benefits of the programme, mainly the enriched vocabulary taught, improved oracy and enhanced activities based on the story each week. We found not all the books were suitable for the children and the 20 week programme lost momentum towards the end with children becoming less engaged. Following a whole team evaluation of the programme we are planning on delivery a bespoke version of Neli in the next academic year.

# **Lisle Marsden Childcare Limited**

## **Trustees' Annual Report**

### **Plans for future periods**

#### ***Aims and key objectives for future periods***

We plan to develop a bespoke delivery of the Neli programme for next year based on practitioners evaluation of the programme.

We invested some of our reserves into a savings account whilst we plan what we would like to further improve in the setting. We are looking at the possibility of having some toilets fitted into one of our rooms.

### **Financial review**

During the year ended 31 August 2025, total expenditure of £700,616 was more than covered by Nursery Education Funding together with other incoming resources and brought forward reserves. The excess of income over expenditure for the year was a profit of £43,913 (2024: £95,718).

#### ***Policy on reserves***

Our policy is to have a minimum of a three month contingency fund to guarantee financial security in the event of any unforeseen expenditure that may occur and to safeguard against a decrease of income due to a sudden drop in occupancy.

We also have some reserves invested in a savings account.

Free reserves (unrestricted funds less designated funds and total fixed assets) are £366,787 which is above the three month policy. Total reserves being £381,480 (2024: £337,567) are made up of restricted funds of £nil (2024: £15,714) and unrestricted funds of £381,480 (2024: £321,853).

#### ***Principal risks and uncertainties***

Occupancy rates fluctuate and could drop from year to year. Some of the practitioners are employed on yearly contracts so that we are able to adjust the number of staff and hours to be worked yearly depending on occupancy levels. We do operate on a higher than legally required staff ratio which can be dropped to required levels if staffing costs required us to do so.

### **Structure, governance and management**

#### ***Nature of governing document***

The organisation is a charitable company limited by guarantee, incorporated on 10 October 2011 and registered as a charity on 27 January 2012. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association.

#### ***Recruitment and appointment of trustees***

The directors of the company are also charity trustees for the purposes of charity law. Trustees are appointed or reappointed annually at the Annual General Meeting.

#### ***Induction and training of trustees***

Induction and training is informal given the size of the organisation and is provided as required.

#### ***Arrangements for setting key management personnel remuneration***

Pay increases for all staff are set by the board of directors annually. The increases are decided based on National Wage increases and a review of the current financial position.

# Lisle Marsden Childcare Limited

## Trustees' Annual Report

### **Organisational structure**

The company is controlled by the trustees with delegated authority to the key management team as necessary.

### **Relationships with related parties**

#### **Lisle Marsden Church of England Primary Academy**

Dan Kinsey is the headteacher of Lisle Marsden Church of England Primary Academy which works closely with Lisle Marsden Childcare Limited and on the same site.

### **Disclosure of information to auditor**

Each trustee has taken steps that they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information. The trustees confirm that there is no relevant information that they know of and of which they know the auditor is unaware.

The annual report was approved by the trustees of the charity on 11 May 2026 and signed on its behalf by:



.....D3C80000-6B6A-DACB-40B3-08DEB1948D61.....

D Kinsey  
Trustee

## Lisle Marsden Childcare Limited

### Independent Examiner's Report to the trustees of Lisle Marsden Childcare Limited ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 2025.

#### Respective responsibilities of trustees and examiner

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### Independent examiner's statement

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

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

1. accounting records were not kept in respect of Lisle Marsden Childcare Limited as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.

*C Jensen*

Carrie Anne Jensen ACA  
Chartered Accountant  
ICAEW

Forrester Boyd Limited  
26 St Mary's Gate  
Grimsby  
DN31 1LW

11 May 2026

## Lisle Marsden Childcare Limited

### Statement of Financial Activities for the Year Ended 31 August 2025 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2025 £
<b>Income and Endowments from:</b>				
Charitable activities	3	675,663	60,117	735,780
Other trading activities	4	2,824	-	2,824
Investment income	5	5,925	-	5,925
Total income		<u>684,412</u>	<u>60,117</u>	<u>744,529</u>
<b>Expenditure on:</b>				
Charitable activities	6	<u>(624,785)</u>	<u>(75,831)</u>	<u>(700,616)</u>
Total expenditure		<u>(624,785)</u>	<u>(75,831)</u>	<u>(700,616)</u>
Net income/(expenditure)		<u>59,627</u>	<u>(15,714)</u>	<u>43,913</u>
Net movement in funds		59,627	(15,714)	43,913
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>321,853</u>	15,714	<u>337,567</u>
Total funds carried forward	17	<u><u>381,480</u></u>	<u><u>-</u></u>	<u><u>381,480</u></u>
	Note	Unrestricted funds £	Restricted funds £	Total 2024 £
<b>Income and Endowments from:</b>				
Charitable activities	3	624,736	46,418	671,154
Other trading activities	4	537	-	537
Investment income	5	3,304	-	3,304
Total income		<u>628,577</u>	<u>46,418</u>	<u>674,995</u>
<b>Expenditure on:</b>				
Charitable activities	6	<u>(532,859)</u>	<u>(46,418)</u>	<u>(579,277)</u>
Total expenditure		<u>(532,859)</u>	<u>(46,418)</u>	<u>(579,277)</u>
Net income		<u>95,718</u>	<u>-</u>	<u>95,718</u>
Net movement in funds		95,718	-	95,718
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>226,135</u>	15,714	<u>241,849</u>
Total funds carried forward	17	<u><u>321,853</u></u>	<u><u>15,714</u></u>	<u><u>337,567</u></u>

The notes on pages 10 to 19 form an integral part of these financial statements.

**Lisle Marsden Childcare Limited**  
**(Registration number: 07803773)**  
**Balance Sheet as at 31 August 2025**

	Note	2025 £	2024 £
<b>Fixed assets</b>			
Tangible assets	12	14,693	8,698
<b>Current assets</b>			
Debtors	13	55,594	62,342
Cash at bank and in hand	14	<u>338,414</u>	<u>291,748</u>
		394,008	354,090
<b>Creditors: Amounts falling due within one year</b>	15	<u>(27,221)</u>	<u>(25,221)</u>
<b>Net current assets</b>		<u>366,787</u>	<u>328,869</u>
<b>Net assets</b>		<u>381,480</u>	<u>337,567</u>
<b>Funds of the charity:</b>			
<b>Restricted income funds</b>			
Restricted funds		-	15,714
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>381,480</u>	<u>321,853</u>
<b>Total funds</b>	17	<u>381,480</u>	<u>337,567</u>

For the financial year ending 31 August 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 7 to 19 were approved by the trustees, and authorised for issue on 11 May 2026 and signed on their behalf by:

*D W Kinsey*

.....D3C8A888-6B6A-D4CB-4PC2-88DFB3948061.....

D Kinsey  
Trustee

The notes on pages 10 to 19 form an integral part of these financial statements.

## Lisle Marsden Childcare Limited

### Statement of Cash Flows for the Year Ended 31 August 2025

	Note	2025 £	2024 £
<b>Cash flows from operating activities</b>			
Net cash income		43,913	95,718
<b>Adjustments to cash flows from non-cash items</b>			
Depreciation		4,714	3,733
Investment income	5	<u>(5,925)</u>	<u>(3,304)</u>
		42,702	96,147
<b>Working capital adjustments</b>			
Decrease/(increase) in debtors	13	6,748	(9,057)
Increase/(decrease) in creditors	15	2,640	(12,371)
Decrease in deferred income		<u>(640)</u>	<u>(568)</u>
Net cash flows from operating activities		<u>51,450</u>	<u>74,151</u>
<b>Cash flows from investing activities</b>			
Interest receivable and similar income	5	5,925	3,304
Purchase of tangible fixed assets	12	<u>(10,709)</u>	<u>(2,927)</u>
Net cash flows from investing activities		<u>(4,784)</u>	<u>377</u>
Net increase in cash and cash equivalents		46,666	74,528
Cash and cash equivalents at 1 September		<u>291,748</u>	<u>217,220</u>
Cash and cash equivalents at 31 August		<u><u>338,414</u></u>	<u><u>291,748</u></u>
<b>Reconciliation of net cash flow to movement in net funds</b>			
Increase in cash		46,666	74,528
Net funds at 1 September 2024		<u>291,748</u>	<u>217,220</u>
Net funds at 31 August 2025		<u><u>338,414</u></u>	<u><u>291,748</u></u>

The notes on pages 10 to 19 form an integral part of these financial statements.

# Lisle Marsden Childcare Limited

## Notes to the Financial Statements for the Year Ended 31 August 2025

### 1 Charity status

The charity is a charity limited by guarantee and incorporated in the United Kingdom and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £10 towards the assets of the charity in the event of liquidation.

The address of its registered office is:  
Lansdowne Avenue  
Grimsby  
N E Lincolnshire  
DN32 0DF

These financial statements were authorised for issue by the trustees on 11 May 2026.

### 2 Accounting policies

#### Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

#### Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

#### Basis of preparation

Lisle Marsden Childcare Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

The financial statements are prepared in sterling which is the functional currency of the charity and have been rounded to the nearest pound.

#### Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

#### Income and endowments

Grants that provide core funding or are of a general nature are recognised where there is entitlement, probability of receipt and the amount can be measured with sufficient reliability.

# Lisle Marsden Childcare Limited

## Notes to the Financial Statements for the Year Ended 31 August 2025

### **Deferred income**

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which, it has been received. Such income is only deferred when:

- The donor specifies that the grant must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

### **Investment income**

Interest is recognised in the period to which it relates.

### **Expenditure**

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

### **Charitable activities**

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

### **Support costs**

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

### **Governance costs**

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

### **Taxation**

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

### **Tangible fixed assets**

Individual fixed assets costing £500.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

### **Depreciation and amortisation**

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

# Lisle Marsden Childcare Limited

## Notes to the Financial Statements for the Year Ended 31 August 2025

<b>Asset class</b>	<b>Depreciation method and rate</b>
Fixture & Fittings	25% straight line basis

### Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. A provision for the impairment of trade debtors is established when there is objective evidence that the Charity will not be able to collect all amounts due according to the original terms of the receivables.

### Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

### Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the Charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised at the transaction price.

### Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Restricted funds comprise all funds received with restrictions imposed by the funder/doner.

## 3 Income from charitable activities

	<b>Unrestricted funds General £</b>	<b>Restricted funds £</b>	<b>Total 2025 £</b>
Nursery Education Funding	423,412	60,117	483,529
Nursery Fee Income	252,251	-	252,251
	675,663	60,117	735,780
	<b>Unrestricted funds General £</b>	<b>Restricted funds £</b>	<b>Total 2024 £</b>
Nursery Education Funding	357,569	46,418	403,987
Nursery Fee Income	267,167	-	267,167
	624,736	46,418	671,154

## Lisle Marsden Childcare Limited

### Notes to the Financial Statements for the Year Ended 31 August 2025

#### 4 Income from other trading activities

	<b>Unrestricted funds General £</b>	<b>Total funds £</b>
Trading income;		
Sales of goods and services	2,824	2,824
<b>Total for 2025</b>	2,824	2,824
<b>Total for 2024</b>	537	537

#### 5 Investment income

	<b>Unrestricted funds General £</b>	<b>Total funds £</b>
Interest receivable and similar income;		
Interest receivable on bank deposits	5,925	5,925
<b>Total for 2025</b>	5,925	5,925
<b>Total for 2024</b>	3,304	3,304

#### 6 Expenditure on charitable activities

	<b>Note</b>	<b>Unrestricted funds General £</b>	<b>Restricted funds £</b>	<b>Total funds £</b>
Educational resources		34,555	-	34,555
Staff costs		484,293	75,651	559,944
Allocated support costs	7	99,744	180	99,924
Governance costs	7	6,193	-	6,193
<b>Total for 2025</b>		624,785	75,831	700,616
<b>Total for 2024</b>		532,859	46,418	579,277

# Lisle Marsden Childcare Limited

## Notes to the Financial Statements for the Year Ended 31 August 2025

### 7 Analysis of governance and support costs

#### Support costs allocated to charitable activities

	Basis of allocation	Administration costs £	Premises costs including depreciation £	Other support costs £	Total funds £
Nursery Education	A	11,720	81,495	6,709	99,924
<b>Total for 2024</b>		<u>9,866</u>	<u>45,873</u>	<u>8,647</u>	<u>64,386</u>

#### Basis of allocation

Reference	Method of allocation
A	Allocation is based on actual amount spent

#### Governance costs

	Unrestricted funds General £	Total funds £
Independent examiner fees		
Examination of the financial statements	2,610	2,610
Legal fees	3,583	3,583
<b>Total for 2025</b>	<u>6,193</u>	<u>6,193</u>
<b>Total for 2024</b>	<u>6,151</u>	<u>6,151</u>

### 8 Net incoming/outgoing resources

Net incoming resources for the year include:

	2025 £	2024 £
Depreciation of fixed assets	<u>4,714</u>	<u>3,733</u>

## Lisle Marsden Childcare Limited

### Notes to the Financial Statements for the Year Ended 31 August 2025

#### 9 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

#### 10 Staff costs

The aggregate payroll costs were as follows:

	2025 £	2024 £
<b>Staff costs during the year were:</b>		
Wages and salaries	514,902	453,889
Social security costs	28,850	21,616
Pension costs	8,760	7,901
Other staff costs	7,432	2,966
	<u>559,944</u>	<u>486,372</u>

The monthly average number of persons (including senior management team) employed by the charity during the year was as follows:

	2025 No	2024 No
Charitable Activities	<u>35</u>	<u>36</u>

No employee received emoluments of more than £60,000 during the year.

The total employee benefits of the key management personnel of the charity were £117,515 (2024 - £107,283).

#### 11 Taxation

The charity is a registered charity and its activities are exempt from taxation.

## Lisle Marsden Childcare Limited

### Notes to the Financial Statements for the Year Ended 31 August 2025

#### 12 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Total £
<b>Cost</b>			
At 1 September 2024	-	118,874	118,874
Additions	995	9,714	10,709
Disposals	-	(4,983)	(4,983)
At 31 August 2025	995	123,605	124,600
<b>Depreciation</b>			
At 1 September 2024	-	110,176	110,176
Charge for the year	100	4,614	4,714
Eliminated on disposals	-	(4,983)	(4,983)
At 31 August 2025	100	109,807	109,907
<b>Net book value</b>			
At 31 August 2025	895	13,798	14,693
At 31 August 2024	-	8,698	8,698

#### 13 Debtors

	2025 £	2024 £
Trade debtors	51,852	58,057
Prepayments	3,742	4,285
	55,594	62,342

#### 14 Cash and cash equivalents

	2025 £	2024 £
Cash on hand	286	200
Cash at bank	338,128	291,548
	338,414	291,748

## Lisle Marsden Childcare Limited

### Notes to the Financial Statements for the Year Ended 31 August 2025

#### 15 Creditors: amounts falling due within one year

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Trade creditors	3,765	2,890
Accruals	23,405	21,640
Deferred income	51	691
	27,221	25,221
	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Deferred income at 1 September 2024	691	1,259
Resources deferred in the period	51	691
Amounts released from previous periods	(691)	(1,259)
Deferred income at year end	51	691

#### 16 Obligations under leases and hire purchase contracts

##### Operating lease commitments

Total future minimum lease payments under non-cancellable operating leases are as follows:

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
<b>Other</b>		
Within one year	2,364	4,728
Between one and five years	-	2,364
	2,364	7,092

## Lisle Marsden Childcare Limited

### Notes to the Financial Statements for the Year Ended 31 August 2025

#### 17 Funds

	<b>Balance at 1 September 2024 £</b>	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Balance at 31 August 2025 £</b>
<b>Unrestricted</b>				
General	321,853	684,412	(624,785)	381,480
<b>Restricted</b>	<u>15,714</u>	<u>60,117</u>	<u>(75,831)</u>	<u>-</u>
<b>Total funds</b>	<u><u>337,567</u></u>	<u><u>744,529</u></u>	<u><u>(700,616)</u></u>	<u><u>381,480</u></u>
	<b>Balance at 1 September 2023 £</b>	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Balance at 31 August 2024 £</b>
<b>Unrestricted</b>				
General	226,135	628,577	(532,859)	321,853
<b>Restricted</b>	<u>15,714</u>	<u>46,418</u>	<u>(46,418)</u>	<u>15,714</u>
<b>Total funds</b>	<u><u>241,849</u></u>	<u><u>674,995</u></u>	<u><u>(579,277)</u></u>	<u><u>337,567</u></u>

The specific purposes for which the funds are to be applied are as follows:

Unrestricted funds mainly represents fees received from parents for childcare and nursery education funding. Nursery education funding is designated for the normal running of the childcare centre.

Restricted funds relate to Pupil Premium and SEN funding which are used to support specific children.

## Lisle Marsden Childcare Limited

### Notes to the Financial Statements for the Year Ended 31 August 2025

#### 18 Analysis of net assets between funds

	<b>Unrestricted funds General £</b>		<b>Total funds at 31 August 2025 £</b>
Tangible fixed assets	14,693		14,693
Current assets	394,008		394,008
Current liabilities	<u>(27,221)</u>		<u>(27,221)</u>
Total net assets	<u>381,480</u>		<u>381,480</u>
	<b>Unrestricted funds General £</b>	<b>Restricted funds £</b>	<b>Total funds at 31 August 2024 £</b>
Tangible fixed assets	8,698	-	8,698
Current assets	338,376	15,714	354,090
Current liabilities	<u>(25,221)</u>	<u>-</u>	<u>(25,221)</u>
Total net assets	<u>321,853</u>	<u>15,714</u>	<u>337,567</u>

#### 19 Related party transactions

During the year the charity made the following related party transactions:

##### **Lisle Marsden Church of England Primary Academy**

(D Kinsey is a Director)

The Childcare Centre had expenditure of £44,051 (2024: £41,087) during the year relating to costs to run the centre. At the balance sheet date the amount due to/from Lisle Marsden Church of England Primary Academy was £Nil (2024 - £Nil).

**LISLE MARSDEN CHILDCARE LIMITED**

England & Wales - Charity number 1145656

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# Accounts

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Company registration number: 07803773

Charity registration number: 1145656

# Lisle Marsden Childcare Limited

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 August 2024

Forrester Boyd Robson Limited  
Chartered Accountant  
Kingfisher Court  
Plaxton Bridge Road  
Woodmansey  
Beverley  
HU17 0RT

# Lisle Marsden Childcare Limited

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# Lisle Marsden Childcare Limited

## Reference and Administrative Details

<b>Trustees</b>	D Kinsey L S Wharton R Lockwood R Varley
<b>Senior Management / Leadership Team</b>	T Spencer K Revell A Allison
<b>Charity Registration Number</b>	1145656
<b>Company Registration Number</b>	07803773
<b>Registered Office</b>	The charity is incorporated in England. Lansdowne Avenue Grimsby N E Lincolnshire DN32 0DF
<b>Independent Examiner</b>	Forrester Boyd Robson Limited Chartered Accountant Kingfisher Court Plaxton Bridge Road Woodmansey Beverley HU17 0RT
<b>Bankers</b>	The Royal Bank of Scotland Sheffield Attercliffe Branch 747 Attercliffe Road Sheffield S9 3RF

# **Lisle Marsden Childcare Limited**

## **Trustees' Annual Report**

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements and auditors' report of the charitable company for the year ended 31 August 2024.

# Lisle Marsden Childcare Limited

## Trustees' Annual Report

### Objectives and activities

#### *Objects and aims*

Our charity's purposes as set out in the objects contained in the company's Articles of Association are:

To enhance the development and education of children from the ages of two up to and including eleven years old by offering appropriate play, early education and care facilities for all children whatever their race, culture, religion, means or ability, by:-

- a) providing an out of hours childcare service for the local community operating on weekdays throughout the year; and
- b) providing an early years provision for the community including those families also served by Lisle Marsden Church of England Primary Academy,
- c) operating at all times in a manner which reflects the principles underlying the Church of England foundation of the institution.

Lisle Marsden Childcare Ltd is a provider of early-years education and care for children aged from 2 years up to 11 years 11 months in the settings early years provision and out of school club. The early years' provision operates all year and the out of school club operates before and after school and in the school holidays. We are approved and inspected by the Office for Standards in Education (OFSTED) and have been graded in 2020 as an Outstanding provider of early years education and childcare.

The aims of our charity are to serve both the immediate and wider community by providing a high quality childcare facility based on current legislation and best practice, and to enable parents and carers to continue their employment and/or study by providing the necessary care, education and recreation for children of pre-school and primary school age.

We aim to create a friendly and relaxed atmosphere where children and their families feel special and valued; to provide a safe and secure environment where children are encouraged and feel excited and motivated to learn; to meet the individual needs of each child and ensure all children are given the opportunity to develop; to promote learning and development through play, providing a rich and enabling environment with a wide variety of interesting and stimulating activities and resources; to give children time and support in gaining a sense of achievement and pride in themselves; and to support children in feeling emotionally confident and not afraid of failure, developing positive attitudes to learning lasting for the rest of their lives. Our aims fully reflect the purposes that the charity was set up to further.

Our provision is accessible to all children and families in the local community and further afield through a comprehensive and inclusive admissions policy. We are committed to providing equality of opportunity and anti-discriminatory practice for all children and families according to their individual needs and free from any form of discrimination on the grounds of gender, age, race, religion or belief, ethnic or national origin, or disability. We welcome children with learning difficulties and disabilities and have a designated special educational needs co-ordinator who takes lead responsibility for inclusion support. We work with children, parents, external agencies and the community to ensure the welfare and safety of children and to give them the very best start in life.

# Lisle Marsden Childcare Limited

## Trustees' Annual Report

The focus of the setting is the continuous improvement to the educational programme in the early years provision, and providing high quality play opportunities for children in the out of school club. The practitioners support and enhance children's learning and development holistically through play based activities. Home links are made in order to enhance and extend children's learning both within the setting and in the child's home. The out of school club provides a friendly, child centred environment that give children the play spaces they need to ensure they receive a balance within their lives. The club sessions are designed to complement the structured environment of school, introducing the children to a wide range of activities and experiences whilst encouraging them to make their own choices, take responsibility for their own actions and contribute to what is provided for them.

Parents are given regular information about their children's developmental progress through daily communication and regular progress reviews. We maintain regular contact with parents throughout the year through newsletters and planned events.

### ***Public benefit***

In the coming year the charity plans to continue to identify and make improvements to the educational programme in the early years' provision to ensure children are supported to reach their potential and developmental expectations to prepare them to become lifelong learners.

In the out of school club we plan to develop the provision and activities we offer to meet the diverse needs of the children who attend and to ensure children are engaged in purposeful play.

The trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

### **Achievements and performance**

#### ***Occupancy Rates***

Occupancy for our early years provision has been lower than recent years with 91 children on roll by the end of the academic year. Occupancy at the end of the academic year was 85% (2023: 90%) based on 80 children per session. The lower occupancy rate was due to a lower birth year than normal and was a trend seen across local settings.

Occupancy levels increased after the Easter break when 2 year olds of working families became eligible for new government funding.

Occupancy in our out of school club continued to be good with an average of 62 children for breakfast club and an average of 53 children for after school club.

#### ***Staff training and development***

Staff have completed required core training such as First Aid, Food Safety and Safeguarding training as and when required throughout the year. Other training has included;

- Monster Phonics
- Supporting children with EAL
- School Readiness
- Children and Young People trauma informed practice awareness
- Neuro diverse behaviours in Early Years settings
- Intensive interactions
- Making sense of Autism

# Lisle Marsden Childcare Limited

## Trustees' Annual Report

### ***Improvements***

We did not make any significant improvements to the setting this year due to lower occupancy for the first two terms. Due to the increase in the number of 2 year olds starting at the setting in April as a result of the new working families funding we changed how the rooms operated so that we were able to accommodate the additional younger children. From April we had a room for our youngest 2 year olds; a room for our Rising 3's which included our older 2 year olds and youngest 3 year olds. Our other room became the Pre school room for the children who were due to start primary school in September. The difference in the learning environments and the learning opportunities on offer is evident demonstrating a well-sequenced curriculum across the rooms. We will continue to operate in the same way from September.

We recruited additional staff to work in our out of school club to lower waiting lists and enable us to offer out more places than previously.

### **Plans for future periods**

#### ***Aims and key objectives for future periods***

We have registered our interest in taking part in the Neli for early years programme. The programme is an early language programme that has been available for schools for some years. We will find out in October 2024 if we have been chosen to deliver the programme or be in the control group for the trial. We will continue to have a strong focus on supporting children to understand the risks of the internet, digital technology and social media by planning regular age appropriate internet safety activities with children. We will provide parents with information about online safety so they are able to understand the risks when allowing their children online. There will also be a strong focus on oral hygiene inline with government guidance.

We are reinvesting some of our reserves in decorating and making improvements to the setting over the next twelve months which will include replacing cupboard doors and updating the toilet cubicles in the 2 year room.

### **Financial review**

During the year ended 31 August 2024, total expenditure of £579,277 was more than covered by Nursery Education Funding together with other incoming resources and brought forward reserves. The excess of income over expenditure for the year was a profit of £95,718 (2023: £13,255).

#### ***Policy on reserves***

Our policy is to have a minimum of a three month contingency fund to guarantee financial security in the event of any unforeseen expenditure that may occur and to safeguard against a decrease of income due to a sudden drop in occupancy.

Free reserves (unrestricted funds less designated funds and total fixed assets) are £313,155 which is above the three month policy. Total reserves being £337,567 (2023: £241,849) are made up of restricted funds of £15,714 (2023:£15,714) and unrestricted funds of £321,853 (2023: £226,135).

#### ***Principal risks and uncertainties***

Occupancy rates fluctuate and could drop from year to year. Some of the practitioners are employed on yearly contracts so that we are able to adjust the number of staff and hours to be worked yearly depending on occupancy levels. We do operate on a higher than legally required staff ratio which can be dropped to required levels if staffing costs required us to do so.

### **Structure, governance and management**

#### ***Nature of governing document***

The organisation is a charitable company limited by guarantee, incorporated on 10 October 2011 and registered as a charity on 27 January 2012. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association.

# Lisle Marsden Childcare Limited

## Trustees' Annual Report

### ***Recruitment and appointment of trustees***

The directors of the company are also charity trustees for the purposes of charity law. Trustees are appointed or reappointed annually at the Annual General Meeting.

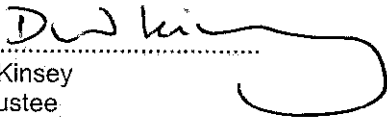
### ***Arrangements for setting key management personnel remuneration***

Pay increases for all staff are set by the board of directors annually. The increases are decided based on National Wage increases and a review of the current financial position.

### ***Disclosure of information to auditor***

Each trustee has taken steps that they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information. The trustees confirm that there is no relevant information that they know of and of which they know the auditor is unaware.

The annual report was approved by the trustees of the charity on 12 May 2025 and signed on its behalf by:

  
.....  
D Kinsey  
Trustee

## Lisle Marsden Childcare Limited

### Independent Examiner's Report to the trustees of Lisle Marsden Childcare Limited ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 2024.

#### Respective responsibilities of trustees and examiner

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### Independent examiner's statement

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

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

1. accounting records were not kept in respect of Lisle Marsden Childcare Limited as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.



.....  
Carrie Anne Jensen ACA  
Chartered Accountant  
ICAEW

Forrester Boyd Robson Limited  
Kingfisher Court  
Plaxton Bridge Road  
Woodmansey  
Beverley  
HU17 0RT

12 May 2025

## Lisle Marsden Childcare Limited

### Statement of Financial Activities for the Year Ended 31 August 2024 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £
<b>Income and Endowments from:</b>				
Charitable activities	3	624,736	46,418	671,154
Other trading activities	4	537	-	537
Investment income	5	3,304	-	3,304
Total income		<u>628,577</u>	<u>46,418</u>	<u>674,995</u>
<b>Expenditure on:</b>				
Charitable activities	6	<u>(532,859)</u>	<u>(46,418)</u>	<u>(579,277)</u>
Total expenditure		<u>(532,859)</u>	<u>(46,418)</u>	<u>(579,277)</u>
Net income		<u>95,718</u>	<u>-</u>	<u>95,718</u>
Net movement in funds		95,718	-	95,718
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>226,135</u>	<u>15,714</u>	<u>241,849</u>
Total funds carried forward	17	<u><u>321,853</u></u>	<u><u>15,714</u></u>	<u><u>337,567</u></u>
	Note	Unrestricted funds £	Restricted funds £	Total 2023 £
<b>Income and Endowments from:</b>				
Charitable activities	3	551,976	32,699	584,675
Other trading activities	4	1,311	-	1,311
Investment income	5	1,947	-	1,947
Total income		<u>555,234</u>	<u>32,699</u>	<u>587,933</u>
<b>Expenditure on:</b>				
Charitable activities	6	<u>(541,979)</u>	<u>(32,699)</u>	<u>(574,678)</u>
Total expenditure		<u>(541,979)</u>	<u>(32,699)</u>	<u>(574,678)</u>
Net income		<u>13,255</u>	<u>-</u>	<u>13,255</u>
Net movement in funds		13,255	-	13,255
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>212,880</u>	<u>15,714</u>	<u>228,594</u>
Total funds carried forward	17	<u><u>226,135</u></u>	<u><u>15,714</u></u>	<u><u>241,849</u></u>

The notes on pages 11 to 20 form an integral part of these financial statements.

**Lisle Marsden Childcare Limited**  
**(Registration number: 07803773)**  
**Balance Sheet as at 31 August 2024**

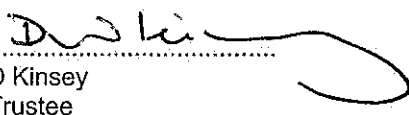
	Note	2024 £	2023 £
<b>Fixed assets</b>			
Tangible assets	12	8,698	9,504
<b>Current assets</b>			
Debtors	13	62,342	53,285
Cash at bank and in hand	14	<u>291,748</u>	<u>217,220</u>
		354,090	270,505
<b>Creditors: Amounts falling due within one year</b>	15	<u>(25,221)</u>	<u>(38,160)</u>
<b>Net current assets</b>		<u>328,869</u>	<u>232,345</u>
<b>Net assets</b>		<u>337,567</u>	<u>241,849</u>
<b>Funds of the charity:</b>			
<b>Restricted income funds</b>			
Restricted funds		15,714	15,714
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>321,853</u>	<u>226,135</u>
<b>Total funds</b>	17	<u>337,567</u>	<u>241,849</u>

For the financial year ending 31 August 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 8 to 20 were approved by the trustees, and authorised for issue on 12 May 2025 and signed on their behalf by:

  
 .....  
 D Kinsey  
 Trustee

The notes on pages 11 to 20 form an integral part of these financial statements.

## Lisle Marsden Childcare Limited

### Statement of Cash Flows for the Year Ended 31 August 2024

	Note	2024 £	2023 £
<b>Cash flows from operating activities</b>			
Net cash income		95,718	13,255
<b>Adjustments to cash flows from non-cash items</b>			
Depreciation		3,733	20,112
Investment income	5	<u>(3,304)</u>	<u>(1,947)</u>
		96,147	31,420
<b>Working capital adjustments</b>			
Increase in debtors	13	(9,057)	(10,088)
(Decrease)/increase in creditors	15	(12,371)	7,996
(Decrease)/increase in deferred income		<u>(568)</u>	<u>207</u>
Net cash flows from operating activities		<u>74,151</u>	<u>29,535</u>
<b>Cash flows from investing activities</b>			
Interest receivable and similar income	5	3,304	1,947
Purchase of tangible fixed assets	12	<u>(2,927)</u>	<u>(8,012)</u>
Net cash flows from investing activities		<u>377</u>	<u>(6,065)</u>
Net increase in cash and cash equivalents		74,528	23,470
Cash and cash equivalents at 1 September		<u>217,220</u>	<u>193,750</u>
Cash and cash equivalents at 31 August		<u><u>291,748</u></u>	<u><u>217,220</u></u>
<b>Reconciliation of net cash flow to movement in net funds</b>			
Increase in cash		74,528	23,470
Net funds at 1 September 2023		<u>217,220</u>	<u>193,750</u>
Net funds at 31 August 2024		<u><u>291,748</u></u>	<u><u>217,220</u></u>

The notes on pages 11 to 20 form an integral part of these financial statements.

# Lisle Marsden Childcare Limited

## Notes to the Financial Statements for the Year Ended 31 August 2024

### 1 Charity status

The charity is a charity limited by guarantee and incorporated in the United Kingdom and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £10 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

Lansdowne Avenue  
Grimsby  
N E Lincolnshire  
DN32 0DF

These financial statements were authorised for issue by the trustees on 12 May 2025.

### 2 Accounting policies

#### Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

#### Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

#### Basis of preparation

Lisle Marsden Childcare Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

The financial statements are prepared in sterling which is the functional currency of the charity and have been rounded to the nearest pound.

#### Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

#### Income and endowments

Grants that provide core funding or are of a general nature are recognised where there is entitlement, probability of receipt and the amount can be measured with sufficient reliability.

#### Deferred income

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which, it has been received. Such income is only deferred when:

- The donor specifies that the grant must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

#### Investment income

Interest is recognised in the period to which it relates.

# Lisle Marsden Childcare Limited

## Notes to the Financial Statements for the Year Ended 31 August 2024

### Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

### Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

### Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

### Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

### Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

### Tangible fixed assets

Individual fixed assets costing £500.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

### Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Fixture & Fittings	25% straight line basis

### Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. A provision for the impairment of trade debtors is established when there is objective evidence that the Charity will not be able to collect all amounts due according to the original terms of the receivables.

### Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

## Lisle Marsden Childcare Limited

### Notes to the Financial Statements for the Year Ended 31 August 2024

#### Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the Charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised at the transaction price.

#### Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Restricted funds comprise all funds received with restrictions imposed by the funder/doner.

### 3 Income from charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2024 £
Nursery Education Funding	357,569	46,418	403,987
Nursery Fee Income	265,908	-	265,908
	623,477	46,418	669,895
	<b>Unrestricted funds General £</b>	<b>Restricted funds £</b>	<b>Total 2023 £</b>
Nursery Education Funding	320,733	32,699	353,432
Nursery Fee Income	231,243	-	231,243
	551,976	32,699	584,675

### 4 Income from other trading activities

	Unrestricted funds General £	Total funds £
Trading income; Sales of goods and services	537	537
<b>Total for 2024</b>	<b>537</b>	<b>537</b>
<b>Total for 2023</b>	<b>1,311</b>	<b>1,311</b>

## Lisle Marsden Childcare Limited

### Notes to the Financial Statements for the Year Ended 31 August 2024

#### 5 Investment income

	Unrestricted funds General £	Total funds £
Interest receivable and similar income; Interest receivable on bank deposits	3,304	3,304
<b>Total for 2024</b>	3,304	3,304
<b>Total for 2023</b>	1,947	1,947

#### 6 Expenditure on charitable activities

	Note	Unrestricted funds General £	Restricted funds £	Total funds £
Educational resources		22,368	-	22,368
Staff costs		440,600	45,772	486,372
Allocated support costs	7	63,740	646	64,386
Governance costs	7	6,151	-	6,151
<b>Total for 2024</b>		532,859	46,418	579,277
<b>Total for 2023</b>		541,979	32,699	574,678

## Lisle Marsden Childcare Limited

### Notes to the Financial Statements for the Year Ended 31 August 2024

#### 7 Analysis of governance and support costs

##### Support costs allocated to charitable activities

	Basis of allocation	Administration costs £	Premises costs including depreciation £	Other support costs £	Total funds £
Nursery Education	A	9,866	45,873	8,647	64,386
<b>Total for 2023</b>		<u>8,589</u>	<u>41,528</u>	<u>8,146</u>	<u>58,263</u>

##### Basis of allocation

Reference	Method of allocation
A	Allocation is based on actual amount spent

##### Governance costs

	Unrestricted funds General £	Total funds £
Independent examiner fees		
Examination of the financial statements	3,150	3,150
Legal fees	3,001	3,001
<b>Total for 2024</b>	<u>6,151</u>	<u>6,151</u>
<b>Total for 2023</b>	<u>13,226</u>	<u>13,226</u>

#### 8 Net incoming/outgoing resources

Net incoming resources for the year include:

	2024 £	2023 £
Depreciation of fixed assets	<u>3,733</u>	<u>20,112</u>

## Lisle Marsden Childcare Limited

### Notes to the Financial Statements for the Year Ended 31 August 2024

#### 9 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

#### 10 Staff costs

The aggregate payroll costs were as follows:

	2024 £	2023 £
<b>Staff costs during the year were:</b>		
Wages and salaries	453,889	429,399
Social security costs	21,616	18,745
Pension costs	7,901	6,999
Other staff costs	2,966	6,709
	<u>486,372</u>	<u>461,852</u>

The monthly average number of persons (including senior management team) employed by the charity during the year was as follows:

	2024 No	2023 No
Charitable Activities	<u>36</u>	<u>35</u>

No employee received emoluments of more than £60,000 during the year.

The total employee benefits of the key management personnel of the charity were £107,283 (2023 - £99,346).

#### 11 Taxation

The charity is a registered charity and its activities are exempt from taxation.

## Lisle Marsden Childcare Limited

### Notes to the Financial Statements for the Year Ended 31 August 2024

#### 12 Tangible fixed assets

	Furniture and equipment £	Total £
<b>Cost</b>		
At 1 September 2023	115,947	115,947
Additions	<u>2,927</u>	<u>2,927</u>
At 31 August 2024	<u>118,874</u>	<u>118,874</u>
<b>Depreciation</b>		
At 1 September 2023	106,443	106,443
Charge for the year	<u>3,733</u>	<u>3,733</u>
At 31 August 2024	<u>110,176</u>	<u>110,176</u>
<b>Net book value</b>		
At 31 August 2024	<u>8,698</u>	<u>8,698</u>
At 31 August 2023	<u>9,504</u>	<u>9,504</u>

#### 13 Debtors

	2024 £	2023 £
Trade debtors	58,057	48,715
Prepayments	<u>4,285</u>	<u>4,570</u>
	<u>62,342</u>	<u>53,285</u>

#### 14 Cash and cash equivalents

	2024 £	2023 £
Cash on hand	200	200
Cash at bank	<u>291,548</u>	<u>217,020</u>
	<u>291,748</u>	<u>217,220</u>

## Lisle Marsden Childcare Limited

### Notes to the Financial Statements for the Year Ended 31 August 2024

#### 15 Creditors: amounts falling due within one year

	2024	2023
	£	£
Trade creditors	2,890	11,271
Other taxation and social security	-	4,524
Accruals	21,640	21,106
Deferred income	691	1,259
	<u>25,221</u>	<u>38,160</u>
	<b>2024</b>	<b>2023</b>
	£	£
Deferred income at 1 September 2023	1,259	1,052
Resources deferred in the period	691	1,259
Amounts released from previous periods	(1,259)	(1,052)
Deferred income at year end	<u>691</u>	<u>1,259</u>

#### 16 Obligations under leases and hire purchase contracts

##### Operating lease commitments

Total future minimum lease payments under non-cancellable operating leases are as follows:

	2024	2023
	£	£
<b>Other</b>		
Within one year	4,728	4,728
Between one and five years	2,364	7,092
	<u>7,092</u>	<u>11,820</u>

## Lisle Marsden Childcare Limited

### Notes to the Financial Statements for the Year Ended 31 August 2024

#### 17 Funds

	Balance at 1 September 2023 £	Incoming resources £	Resources expended £	Balance at 31 August 2024 £
<b>Unrestricted</b>				
General	226,135	628,577	(532,859)	321,853
<b>Restricted</b>	15,714	46,418	(46,418)	15,714
<b>Total funds</b>	241,849	674,995	(579,277)	337,567
	Balance at 1 September 2022 £	Incoming resources £	Resources expended £	Balance at 31 August 2023 £
<b>Unrestricted</b>				
General	212,880	555,234	(541,979)	226,135
<b>Restricted</b>	15,714	32,699	(32,699)	15,714
<b>Total funds</b>	228,594	587,933	(574,678)	241,849

The specific purposes for which the funds are to be applied are as follows:

Unrestricted funds mainly represents fees received from parents for childcare and nursery education funding. Nursery education funding is designated for the normal running of the childcare centre.

Restricted funds relate to Pupil Premium and SEN funding which are used to support specific children.

## Lisle Marsden Childcare Limited

### Notes to the Financial Statements for the Year Ended 31 August 2024

#### 18 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 August 2024 £
Tangible fixed assets	8,698	-	8,698
Current assets	338,376	15,714	354,090
Current liabilities	<u>(25,221)</u>	<u>-</u>	<u>(25,221)</u>
Total net assets	<u>321,853</u>	<u>15,714</u>	<u>337,567</u>
	Unrestricted funds General £	Restricted funds £	Total funds at 31 August 2023 £
Tangible fixed assets	9,504	-	9,504
Current assets	254,791	15,714	270,505
Current liabilities	<u>(38,160)</u>	<u>-</u>	<u>(38,160)</u>
Total net assets	<u>226,135</u>	<u>15,714</u>	<u>241,849</u>

#### 19 Related party transactions

During the year the charity made the following related party transactions:

##### **Lisle Marsden Church of England Primary Academy**

(D Kinsey is a Director)

The Childcare Centre received £Nil (2023: £Nil) during the year relating to recharges of training and had expenditure of £41,087 (2023: £37,323 ) during the year relating to costs to run the centre. At the balance sheet date the amount due to/from Lisle Marsden Church of England Primary Academy was £Nil (2023 - £Nil).

**LISLE MARSDEN CHILDCARE LIMITED**

England & Wales - Charity number 1145656

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# Accounts

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Company registration number: 07803773

Charity registration number: 1145656

# Lisle Marsden Childcare Limited

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 August 2023

Forrester Boyd  
Chartered Accountant  
26 South Saint Mary's Gate  
Grimsby  
North East Lincolnshire  
DN31 1LW

## Lisle Marsden Childcare Limited

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## Lisle Marsden Childcare Limited

### Reference and Administrative Details

<b>Trustees</b>	D Kinsey L Wharton R Lockwood R Varley
<b>Senior Management / Leadership Team</b>	T Spencer K Revell A Allison
<b>Charity Registration Number</b>	1145656
<b>Company Registration Number</b>	07803773
<b>Registered Office</b>	The charity is incorporated in England. Lansdowne Avenue Grimsby N E Lincolnshire DN32 0DF
<b>Independent Examiner</b>	Forrester Boyd Chartered Accountant 26 South Saint Mary's Gate Grimsby North East Lincolnshire DN31 1LW
<b>Bankers</b>	The Royal Bank of Scotland Sheffield Church Street Branch 5 Church Street Sheffield S1 1HF

# Lisle Marsden Childcare Limited

## Trustees' Annual Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements and auditors' report of the charitable company for the year ended 31 August 2023.

### Objectives and activities

#### *Objects and aims*

Our charity's purposes as set out in the objects contained in the company's Articles of Association are:

To enhance the development and education of children from the ages of two up to and including eleven years old by offering appropriate play, early education and care facilities for all children whatever their race, culture, religion, means or ability, by:-

- a) providing an out of hours childcare service for the local community operating on weekdays throughout the year; and
- b) providing an early years provision for the community including those families also served by Lisle Marsden Church of England Primary Academy,
- c) operating at all times in a manner which reflects the principles underlying the Church of England foundation of the institution.

Lisle Marsden Childcare Ltd is a provider of early-years education and care for children aged from 2 years up to 11 years 11 months in the settings early years provision and out of school club. The early years' provision operates all year and the out of school club operates before and after school and in the school holidays. We are approved and inspected by the Office for Standards in Education (OFSTED) and have been graded in 2020 as an Outstanding provider of early years education and childcare.

The aims of our charity are to serve both the immediate and wider community by providing a high quality childcare facility based on current legislation and best practice, and to enable parents and carers to continue their employment and/or study by providing the necessary care, education and recreation for children of pre-school and primary school age.

We aim to create a friendly and relaxed atmosphere where children and their families feel special and valued; to provide a safe and secure environment where children are encouraged and feel excited and motivated to learn; to meet the individual needs of each child and ensure all children are given the opportunity to develop; to promote learning and development through play, providing a rich and enabling environment with a wide variety of interesting and stimulating activities and resources; to give children time and support in gaining a sense of achievement and pride in themselves; and to support children in feeling emotionally confident and not afraid of failure, developing positive attitudes to learning lasting for the rest of their lives. Our aims fully reflect the purposes that the charity was set up to further.

Our provision is accessible to all children and families in the local community and further afield through a comprehensive and inclusive admissions policy. We are committed to providing equality of opportunity and anti-discriminatory practice for all children and families according to their individual needs and free from any form of discrimination on the grounds of gender, age, race, religion or belief, ethnic or national origin, or disability. We welcome children with learning difficulties and disabilities and have a designated special educational needs co-ordinator who takes lead responsibility for inclusion support. We work with children, parents, external agencies and the community to ensure the welfare and safety of children and to give them the very best start in life.

The focus of the setting is the continuous improvement to the educational programme in the early years provision, and providing high quality play opportunities for children in the out of school club. The practitioners support and enhance children's learning and development holistically through play based activities. Home links are made in order to enhance and extend children's learning both within the setting and in the child's home. The out of school club provides a friendly, child centred environment that give children the play spaces they need to ensure they receive a balance within their lives. The club sessions are designed to complement the structured environment of school, introducing the children to a wide range of activities and experiences whilst encouraging them to make their own choices, take responsibility for their own actions and contribute to what is provided for them.

# Lisle Marsden Childcare Limited

## Trustees' Annual Report

Parents are given regular information about their children's developmental progress through daily communication and regular progress reviews. We maintain regular contact with parents throughout the year through newsletters and planned events.

### **Public benefit**

In the coming year the charity plans to continue to identify and make improvements to the educational programme in the early years' provision to ensure children are supported to reach their potential and developmental expectations to prepare them to become lifelong learners.

In the out of school club we plan to develop the provision and activities we offer to meet the diverse needs of the children who attend and to ensure children are engaged in purposeful play.

The trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

### **Achievements and performance**

#### **Occupancy Rates**

Occupancy for our early years provision has been good with 100 children on roll by the end of the academic year. Occupancy at the end of the academic year was 90% based on 80 children per session.

Occupancy in our out of school club has been excellent with an average occupancy of 100% compared to 83% last year (based on 60 spaces per session).

#### **Staff training and development**

Staff have completed required core training such as First Aid, Food Safety and Safeguarding training which has included;

- Prevent Duty and Fundamental British Values
- FGM Abuse Linked to Faith or Belief
- Harmful Sexualised Behaviour
- What is Domestic Abuse
- Advanced Safeguarding for Designated Safeguarding Leads.

Other training has included;

- Boys learn differently to girls
- EYFS Mathematical Training
- Making sense of Autism
- Level 3 Award for Early Years SEN Coordination
- Designing your own Curriculum
- Introduction to Intensive Interaction
- Language and Learning for 2-4's
- Supporting Children with EAL.

#### **Improvements**

We improved our small outdoor area that our youngest children access. A covered area has been added so the area is accessible in all weathers, a sensory path has been added and resources to further expand children's opportunities to explore using their senses.

## Lisle Marsden Childcare Limited

### Trustees' Annual Report

#### Plans for future periods

##### *Aims and key objectives for future periods*

We are going to replace Letters and Sounds with Monster Phonics to bring our phonics programme in line with the Academy. This will give children confidence with the next stage of the Monster Phonics program when they start reception.

We will have a strong focus on supporting children to understand the risks of the internet, digital technology and social media by planning regular age appropriate internet safety activities with children. We will provide parents with information about online safety so they are able to understand the risks when allowing their children online.

The out of school club is very busy and we regularly have waiting lists so this is something we will be reviewing over the next academic year to ensure we are able to offer as many children a place as we can.

#### Financial review

During the year ended 31 August 2023, total expenditure of £574,678 was more than covered by Nursery Education Funding together with other incoming resources and brought forward reserves. The excess of income over expenditure for the year was a surplus of £13,255 (2022: £46,113).

##### *Policy on reserves*

Our policy is to have a minimum of a three month contingency fund to guarantee financial security in the event of any unforeseen expenditure that may occur and to safeguard against a decrease of income due to a sudden drop in occupancy.

Free reserves (unrestricted funds less designated funds and total fixed assets) are £216,631 which is above the three month policy. Total reserves being £241,849 (2022: £228,594) are made up of restricted funds of £15,714 (2022:£15,714) and unrestricted funds of £226,135 (2022: £212,880).

##### *Principal risks and uncertainties*

Occupancy rates fluctuate and could drop from year to year. Some of the practitioners are employed on yearly contracts so that we are able to adjust the number of staff and hours to be worked yearly depending on occupancy levels. We do operate on a higher than legally required staff ratio which can be dropped to required levels if staffing costs required us to do so.

Occupancy levels are looking lower than normal for the academic year 2023-2024 within our Early Years provision. We will promote the setting via our social media platforms and promote the new funding for working parents of 2 year olds that is due to come into effect from April 2024 to improve occupancy as the year progresses.

#### Structure, governance and management

##### *Nature of governing document*

The organisation is a charitable company limited by guarantee, incorporated on 10 October 2011 and registered as a charity on 27 January 2012. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association.

##### *Recruitment and appointment of trustees*

The directors of the company are also charity trustees for the purposes of charity law. Trustees are appointed or reappointed annually at the Annual General Meeting.

Katie Driver resigned as a director on 3rd July 2023. She has not been replaced.

##### *Arrangements for setting key management personnel remuneration*

Pay increases for all staff are set by the board of directors annually. The increases are decided based on National Wage increases and a review of the current financial position.

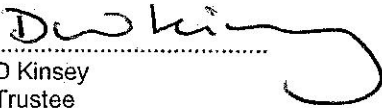
## Lisle Marsden Childcare Limited

### Trustees' Annual Report

#### Disclosure of information to auditor

Each trustee has taken steps that they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information. The trustees confirm that there is no relevant information that they know of and of which they know the auditor is unaware.

The annual report was approved by the trustees of the charity on 20 May 2024 and signed on its behalf by:

  
.....  
D Kinsey  
Trustee

## Lisle Marsden Childcare Limited

### Independent Examiner's Report to the trustees of Lisle Marsden Childcare Limited ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 2023.

#### Respective responsibilities of trustees and examiner

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### Independent examiner's statement

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

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

1. accounting records were not kept in respect of Lisle Marsden Childcare Limited as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.

*Forrester Boyd*

Carrie Anne Jensen ACA  
Chartered Accountant  
ICAEW

Forrester Boyd  
26 South Saint Mary's Gate  
Grimsby  
North East Lincolnshire  
DN31 1LW

20 May 2024

**Lisle Marsden Childcare Limited**

**Statement of Financial Activities for the Year Ended 31 August 2023  
(Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)**

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £
<b>Income and Endowments from:</b>				
Charitable activities	3	551,976	32,699	584,675
Other trading activities	4	1,311	-	1,311
Investment income	5	1,947	-	1,947
Total income		<u>555,234</u>	<u>32,699</u>	<u>587,933</u>
<b>Expenditure on:</b>				
Charitable activities	6	<u>(541,979)</u>	<u>(32,699)</u>	<u>(574,678)</u>
Total expenditure		<u>(541,979)</u>	<u>(32,699)</u>	<u>(574,678)</u>
Net income		<u>13,255</u>	-	<u>13,255</u>
Net movement in funds		13,255	-	13,255
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>212,880</u>	<u>15,714</u>	<u>228,594</u>
Total funds carried forward	17	<u><u>226,135</u></u>	<u><u>15,714</u></u>	<u><u>241,849</u></u>
	Note	Unrestricted funds £	Restricted funds £	Total 2022 £
<b>Income and Endowments from:</b>				
Charitable activities	3	518,245	49,360	567,605
Other trading activities	4	1,229	-	1,229
Investment income	5	87	-	87
Total income		<u>519,561</u>	<u>49,360</u>	<u>568,921</u>
<b>Expenditure on:</b>				
Charitable activities	6	<u>(473,448)</u>	<u>(49,360)</u>	<u>(522,808)</u>
Total expenditure		<u>(473,448)</u>	<u>(49,360)</u>	<u>(522,808)</u>
Net income		<u>46,113</u>	-	<u>46,113</u>
Net movement in funds		46,113	-	46,113
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>166,767</u>	<u>15,714</u>	<u>182,481</u>
Total funds carried forward	17	<u><u>212,880</u></u>	<u><u>15,714</u></u>	<u><u>228,594</u></u>

The notes on pages 10 to 19 form an integral part of these financial statements.

**Lisle Marsden Childcare Limited**  
**(Registration number: 07803773)**  
**Balance Sheet as at 31 August 2023**

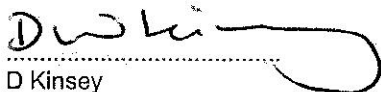
	Note	2023 £	2022 £
<b>Fixed assets</b>			
Tangible assets	12	9,504	21,604
<b>Current assets</b>			
Debtors	13	53,285	43,197
Cash at bank and in hand	14	<u>217,220</u>	<u>193,750</u>
		270,505	236,947
<b>Creditors: Amounts falling due within one year</b>	15	<u>(38,160)</u>	<u>(29,957)</u>
<b>Net current assets</b>		<u>232,345</u>	<u>206,990</u>
<b>Net assets</b>		<u>241,849</u>	<u>228,594</u>
<b>Funds of the charity:</b>			
<b>Restricted income funds</b>			
Restricted funds		15,714	15,714
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>226,135</u>	<u>212,880</u>
<b>Total funds</b>	17	<u>241,849</u>	<u>228,594</u>

For the financial year ending 31 August 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

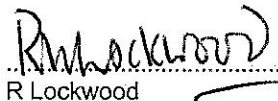
Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 7 to 19 were approved by the trustees, and authorised for issue on 20 May 2024 and signed on their behalf by:



D Kinsey  
Trustee



R Lockwood  
Trustee

The notes on pages 10 to 19 form an integral part of these financial statements.

**Lisle Marsden Childcare Limited**

**Statement of Cash Flows for the Year Ended 31 August 2023**

	Note	2023 £	2022 £
<b>Cash flows from operating activities</b>			
Net cash income		13,255	46,113
<b>Adjustments to cash flows from non-cash items</b>			
Depreciation		20,112	19,843
Investment income	5	<u>(1,947)</u>	<u>(87)</u>
		31,420	65,869
<b>Working capital adjustments</b>			
Increase in debtors	13	(10,088)	(3,578)
Increase in creditors	15	7,996	5,695
Increase in deferred income		<u>207</u>	<u>263</u>
Net cash flows from operating activities		<u>29,535</u>	<u>68,249</u>
<b>Cash flows from investing activities</b>			
Interest receivable and similar income	5	1,947	87
Purchase of tangible fixed assets	12	<u>(8,012)</u>	<u>(2,741)</u>
Net cash flows from investing activities		<u>(6,065)</u>	<u>(2,654)</u>
Net increase in cash and cash equivalents		23,470	65,595
Cash and cash equivalents at 1 September		<u>193,750</u>	<u>128,155</u>
Cash and cash equivalents at 31 August		<u><u>217,220</u></u>	<u><u>193,750</u></u>
<b>Reconciliation of net cash flow to movement in net funds</b>			
Increase in cash		23,470	65,595
Net funds at 1 September 2022		<u>193,750</u>	<u>128,155</u>
Net funds at 31 August 2023		<u><u>217,220</u></u>	<u><u>193,750</u></u>

The notes on pages 10 to 19 form an integral part of these financial statements.

## Lisle Marsden Childcare Limited

### Notes to the Financial Statements for the Year Ended 31 August 2023

#### 1 Charity status

The charity is a charity limited by guarantee and incorporated in the United Kingdom and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £10 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

Lansdowne Avenue  
Grimsby  
N E Lincolnshire  
DN32 0DF

These financial statements were authorised for issue by the trustees on 20 May 2024.

#### 2 Accounting policies

##### Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

##### Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

##### Basis of preparation

Lisle Marsden Childcare Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

The financial statements are prepared in sterling which is the functional currency of the charity and have been rounded to the nearest pound.

##### Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

##### Income and endowments

Grants that provide core funding or are of a general nature are recognised where there is entitlement, probability of receipt and the amount can be measured with sufficient reliability.

##### Deferred income

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which, it has been received. Such income is only deferred when:

- The donor specifies that the grant must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

##### Investment income

Interest is recognised in the period to which it relates.

## Lisle Marsden Childcare Limited

### Notes to the Financial Statements for the Year Ended 31 August 2023

#### Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

#### Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

#### Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

#### Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

#### Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

#### Tangible fixed assets

Individual fixed assets costing £500.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

#### Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Fixture & Fittings	25% straight line basis

#### Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. A provision for the impairment of trade debtors is established when there is objective evidence that the Charity will not be able to collect all amounts due according to the original terms of the receivables.

#### Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

## Lisle Marsden Childcare Limited

### Notes to the Financial Statements for the Year Ended 31 August 2023

#### Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the Charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised at the transaction price.

#### Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Restricted funds comprise all funds received with restrictions imposed by the funder/donor.

#### 3 Income from charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2023 £
Nursery Education Funding	320,733	32,699	353,432
Nursery Fee Income	231,243	-	231,243
	551,976	32,699	584,675
	<b>Unrestricted funds General £</b>	<b>Restricted funds £</b>	<b>Total 2022 £</b>
Nursery Education Funding	304,514	49,360	353,874
Nursery Fee Income	208,464	-	208,464
Coronavirus Job Retention Scheme	5,267	-	5,267
	518,245	49,360	567,605

#### 4 Income from other trading activities

	Unrestricted funds General £	Total funds £
Trading income; Sales of goods and services	1,311	1,311
<b>Total for 2023</b>	<b>1,311</b>	<b>1,311</b>
<b>Total for 2022</b>	<b>1,229</b>	<b>1,229</b>

**Lisle Marsden Childcare Limited**

**Notes to the Financial Statements for the Year Ended 31 August 2023**

**5 Investment income**

	<b>Unrestricted funds General £</b>	<b>Total funds £</b>
Interest receivable and similar income; Interest receivable on bank deposits	1,947	1,947
<b>Total for 2023</b>	1,947	1,947
<b>Total for 2022</b>	87	87

**6 Expenditure on charitable activities**

	<b>Note</b>	<b>Unrestricted funds General £</b>	<b>Restricted funds £</b>	<b>Total funds £</b>
Staff costs		41,337	-	41,337
Allocated support costs	7	429,209	32,643	461,852
Governance costs	7	58,207	56	58,263
		13,226	-	13,226
<b>Total for 2023</b>		541,979	32,699	574,678
<b>Total for 2022</b>		473,448	49,360	522,808
		<b>Activity undertaken directly £</b>	<b>Activity support costs £</b>	<b>Total expenditure £</b>
<b>Total for 2022</b>		460,107	57,355	517,462

In addition to the expenditure analysed above, there are also governance costs of £13,226 (2022 - £5,351) which relate directly to charitable activities. See note 7 for further details.

**Lisle Marsden Childcare Limited**

**Notes to the Financial Statements for the Year Ended 31 August 2023**

**7 Analysis of governance and support costs**

**Support costs allocated to charitable activities**

	Basis of allocation	Administration costs £	Premises costs including depreciation £	Other support costs £	Total funds £
Nursery Education	A	8,589	41,528	8,146	58,263
<b>Total for 2022</b>		<u>8,884</u>	<u>38,873</u>	<u>9,598</u>	<u>57,355</u>

**Basis of allocation**

Reference	Method of allocation
A	Allocation is based on actual amount spent

**Governance costs**

	Unrestricted funds General £	Total funds £
Independent examiner fees		
Examination of the financial statements	3,050	3,050
Legal fees	10,176	10,176
<b>Total for 2023</b>	<u>13,226</u>	<u>13,226</u>
<b>Total for 2022</b>	<u>5,351</u>	<u>5,351</u>

**8 Net incoming/outgoing resources**

Net incoming resources for the year include:

	2023 £	2022 £
Depreciation of fixed assets	<u>20,112</u>	<u>19,843</u>

## Lisle Marsden Childcare Limited

### Notes to the Financial Statements for the Year Ended 31 August 2023

#### 9 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

#### 10 Staff costs

The aggregate payroll costs were as follows:

	2023 £	2022 £
<b>Staff costs during the year were:</b>		
Wages and salaries	429,399	388,262
Social security costs	18,745	15,171
Pension costs	6,999	5,483
Other staff costs	<u>6,709</u>	<u>3,500</u>
	<u>461,852</u>	<u>412,416</u>

The monthly average number of persons (including senior management team) employed by the charity during the year was as follows:

	2023 No	2022 No
Charitable Activities	<u>35</u>	<u>33</u>

No employee received emoluments of more than £60,000 during the year.

The total employee benefits of the key management personnel of the charity were £99,346 (2022 - £84,611).

#### 11 Taxation

The charity is a registered charity and its activities are exempt from taxation.

## Lisle Marsden Childcare Limited

### Notes to the Financial Statements for the Year Ended 31 August 2023

#### 12 Tangible fixed assets

	Furniture and equipment £	Total £
<b>Cost</b>		
At 1 September 2022	107,935	107,935
Additions	<u>8,012</u>	<u>8,012</u>
At 31 August 2023	<u>115,947</u>	<u>115,947</u>
<b>Depreciation</b>		
At 1 September 2022	86,331	86,331
Charge for the year	<u>20,112</u>	<u>20,112</u>
At 31 August 2023	<u>106,443</u>	<u>106,443</u>
<b>Net book value</b>		
At 31 August 2023	<u>9,504</u>	<u>9,504</u>
At 31 August 2022	<u>21,604</u>	<u>21,604</u>

#### 13 Debtors

	2023 £	2022 £
Trade debtors	48,715	38,940
Prepayments	<u>4,570</u>	<u>4,257</u>
	<u>53,285</u>	<u>43,197</u>

#### 14 Cash and cash equivalents

	2023 £	2022 £
Cash on hand	200	200
Cash at bank	<u>217,020</u>	<u>193,550</u>
	<u>217,220</u>	<u>193,750</u>

## Lisle Marsden Childcare Limited

### Notes to the Financial Statements for the Year Ended 31 August 2023

#### 15 Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade creditors	11,271	4,007
Other taxation and social security	4,524	7,612
Accruals	21,106	17,286
Deferred income	1,259	1,052
	38,160	29,957
	2023	2022
	£	£
Deferred income at 1 September 2022	1,052	789
Resources deferred in the period	1,259	1,052
Amounts released from previous periods	(1,052)	(789)
Deferred income at year end	1,259	1,052

#### 16 Obligations under leases and hire purchase contracts

##### Operating lease commitments

Total future minimum lease payments under non-cancellable operating leases are as follows:

	2023	2022
	£	£
<b>Other</b>		
Within one year	4,728	4,728
Between one and five years	7,092	11,821
	11,820	16,549

## Lisle Marsden Childcare Limited

### Notes to the Financial Statements for the Year Ended 31 August 2023

#### 17 Funds

	Balance at 1 September 2022 £	Incoming resources £	Resources expended £	Balance at 31 August 2023 £
<b>Unrestricted</b>				
General	212,880	555,234	(541,979)	226,135
<b>Restricted</b>	<u>15,714</u>	<u>32,699</u>	<u>(32,699)</u>	<u>15,714</u>
<b>Total funds</b>	<u>228,594</u>	<u>587,933</u>	<u>(574,678)</u>	<u>241,849</u>
	Balance at 1 September 2021 £	Incoming resources £	Resources expended £	Balance at 31 August 2022 £
<b>Unrestricted</b>				
General	166,767	519,561	(473,448)	212,880
<b>Restricted</b>	<u>15,714</u>	<u>49,360</u>	<u>(49,360)</u>	<u>15,714</u>
<b>Total funds</b>	<u>182,481</u>	<u>568,921</u>	<u>(522,808)</u>	<u>228,594</u>

The specific purposes for which the funds are to be applied are as follows:

Unrestricted funds mainly represents fees received from parents for childcare and nursery education funding. Nursery education funding is designated for the normal running of the childcare centre.

Restricted funds relate to Pupil Premium and SEN funding which are used to support specific children.

## Lisle Marsden Childcare Limited

### Notes to the Financial Statements for the Year Ended 31 August 2023

#### 18 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 August 2023 £
Tangible fixed assets	9,504	-	9,504
Current assets	254,791	15,714	270,505
Current liabilities	(38,160)	-	(38,160)
Total net assets	226,135	15,714	241,849
	Unrestricted funds General £	Restricted funds £	Total funds at 31 August 2022 £
Tangible fixed assets	21,604	-	21,604
Current assets	221,233	15,714	236,947
Current liabilities	(29,957)	-	(29,957)
Total net assets	212,880	15,714	228,594

#### 19 Related party transactions

During the year the charity made the following related party transactions:

##### **Lisle Marsden Church of England Primary Academy**

(D Kinsey is a Director)

The Childcare Centre received £Nil (2022: £Nil) during the year relating to recharges of training and had expenditure of £37,323 (2022: £33,469 ) during the year relating to costs to run the centre.. At the balance sheet date the amount due to/from Lisle Marsden Church of England Primary Academy was £Nil (2022 - £Nil).



**LISLE MARSDEN CHILDCARE LIMITED**

England & Wales - Charity number 1145656

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# Accounts

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# Charity Commission Annual Return 2022

## LISLE MARSDEN CHILDCARE LIMITED

Charity registration number: 1145656

Most of the information you give in this form will become publicly available on the Register of Charities. Any field that the Charity Commission will not display will be clearly marked.

This document is a record of the information provided in the Annual Return 2022.

## PART A - Charity information

### Financial period

Financial period start date

01/09/2021

Financial period end date

31/08/2022

### Income and spending

Income £

£ 568,921

Spending £

£ 522,808

### Serious Incidents

For the period of this return, were there any serious incidents in your charity that have not been reported to the Charity Commission?

No

## Fundraising - professional fundraiser

Did your charity raise funds from the public?

Did the charity work with any professional fundraisers?

## Fundraising - commercial participator

Did your charity work with any commercial participators?

## Government contracts

During the financial period for this annual return, did the charity receive income from contracts (other than grant agreements) with central government or local authorities?

## Government grants

During the financial period for this annual return, did the charity receive income from grants from central government or local authorities?

How many grants did your charity receive from central government or local authorities?

What was the total value of these grants?

## Income from outside the UK

Did your charity receive income from outside the UK ?

## Spending outside England & Wales

Did your charity operate outside England and Wales?

**Total Spending outside England & Wales****Trading subsidiaries****Did the charity have any subsidiaries?****Trustee payments****Did any of the trustees receive any remuneration, payments or benefits from the charity other than refunds of legitimate trustee expenses?****Did any of the trustees resign and then take up employment with the charity?****Employees' salaries****Did any of your charity's staff receive total employee benefits of £60,000 or more?  
Select No if your charity does not have any staff or does not pay any staff.****For your highest paid member of staff only, what was the total value of their employee benefits?  
(For example if your highest paid member of staff received £35,000 enter 35000). If you do not have any staff or did not pay any staff, enter 0 (zero)****Volunteers****How many UK volunteers, excluding trustees, did the charity have during the financial period?****Financial controls****Did your charity review its internal financial controls?****PART B - Financial information**

## Account type

Does your charity prepare:

Charity only accounts

## Income and endowments

Donations & legacies

£ 0

Of the total donations & legacies  
what amount is Endowments received

£ 0

Investment income

£ 87

Other income

£ 0

Of the total donations & legacies  
what amount is Legacies

£ 0

Other trading activities

£ 1,229

Income from charitable activities

£ 567,605

Total Income and endowments

£ 568,921

## Expenditure

Expenditure on raising funds

£ 0

Other expenditure

£ 0

Of the total expenditure on raising funds  
what value is Investment management  
costs

£ 0

Expenditure on charitable activities

£ 522,808

**Of the total expenditure on charitable activities  
what value is Grants to institutions**

£ 0

**Of the total expenditure on charitable activities  
what value is Governance costs**

£ 5,351

**Total Expenditure**

£ 522,808

## Gains/(losses)

**Gains/(losses) on revaluation of fixed assets**  
This figure should be prefixed with the minus symbol if it is a negative value.

£ 0

**Actuarial gains/(losses) on defined benefit pension schemes**

This figure should be prefixed with the minus symbol if it is a negative value.

£ 0

**Net gains/(losses) on investments**  
This figure should be prefixed with the minus symbol if it is a negative value.

£ 0

**Other gains/(losses)**

This figure should be prefixed with the minus symbol if it is a negative value.

£ 0

## Assets

**Total fixed assets**

£ 21,604

**Of the total fixed assets  
what value is Fixed asset investments**

£ 0

**Total current assets**

£ 236,947

**Of the total current assets  
what value is Current asset investments**

£ 0

**Of the total current assets  
what value is Cash at bank and in hand**

£ 193,750

## Funds

Endowment funds

£ 0

Restricted funds

£ 15,714

Unrestricted funds

£ 212,880

**Total Funds**

£ 228,594

## Liabilities

Creditors due within 1 year

£ 29,957

Creditors falling due after one year and provisions

£ 0

Defined benefit pension scheme  
asset/(liability)

This figure should be prefixed with a minus  
symbol if it is a negative value

£ 0

**Total net assets/(liabilities)**

£ 228,594

## Additional information

Support costs

£ 57,355

Depreciation charge for the year

£ 19,843

Level of reserves

£ 191,276

Average number of employees

33

## Privacy statement

Any information you give us will be held securely and processed only in accordance with the rule on data protection. We will not disclose your personal details to anyone unconnected to the Charity Commission unless:

- you have consented to their release; or
- we are legally obliged to disclose them; or
- we regard disclosure as either (a) necessary so that we can properly carry out our statutory functions or (b) necessary in the public interest.

We may share and disclose information about you with relevant public authorities, regulatory bodies and agencies, outside the Charity Commission but only if:

- we can lawfully do so; and
- we decide that disclosure is necessary for national security, crime detection, prevention, and law enforcement, or other issues in the public interest

Information we collect about you

We will use this information:

To enable us to carry out our statutory functions and duties;

This will include the following actions:

- (a) update, consolidate, and improve the accuracy of our records;
- (b) undertake crime detection and prevention and law enforcement and assist the third parties specified above to investigate or prevent crime and carry out law enforcement;
- (c) data analysis, testing, research, statistical and survey purposes

Information we receive from other sources.

Information we receive from other sources

We may combine this information with information you give to us and information we collect about you.

We may use this information and the combined information for the purposes set out above (depending on the types of information we receive).

We will ensure that any such disclosure and use is proportionate; considers your right to respect for your private life; and is done fairly and lawfully in accordance with the data protection principles of the Data Protection Act.

The Data Protection Act 1998 regulates the use of 'personal data', which is essentially any information, however stored, about identifiable living individuals.

As a 'data controller' under the Act, the Charity Commission must comply with it. Any changes we may make to our privacy statement in the future will be set out in the replacement version of this form.

Please check back frequently to see any updates or changes to our privacy policy.

## Declaration

This annual return has not been submitted and no Declaration has been made

**LISLE MARSDEN CHILDCARE LIMITED**

England & Wales - Charity number 1145656

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# Accounts

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Company registration number: 07803773

Charity registration number: 1145656

# Lisle Marsden Childcare Limited

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 August 2021

Forrester Boyd  
Chartered Accountant  
26 South Saint Mary's Gate  
Grimsby  
North East Lincolnshire  
DN31 1LW

# Lisle Marsden Childcare Limited

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## Lisle Marsden Childcare Limited

### Reference and Administrative Details

<b>Trustees</b>	K Watson D Kinsey L Wharton R Lockwood R Varley
<b>Senior Management Team</b>	T Spencer J Portlock A Allison
<b>Registered Office</b>	Lansdowne Avenue Grimsby N E Lincolnshire DN32 0DF  The charity is incorporated in England.
<b>Company Registration Number</b>	07803773
<b>Charity Registration Number</b>	1145656
<b>Bankers</b>	The Royal Bank of Scotland Sheffield Church Street Branch 5 Church Street Sheffield S1 1HF
<b>Independent Examiner</b>	Forrester Boyd Chartered Accountant 26 South Saint Mary's Gate Grimsby North East Lincolnshire DN31 1LW

# Lisle Marsden Childcare Limited

## Trustees' Annual Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 August 2021.

### Objectives and activities

#### *Objects and aims*

Our charity's purposes as set out in the objects contained in the company's Articles of Association are:

To enhance the development and education of children from the ages of two up to and including eleven years old by offering appropriate play, early education and care facilities for all children whatever their race, culture, religion, means or ability, by:-

a) providing an out of hours childcare service for the local community operating on weekdays throughout the year; and

b) providing an early years provision for the community including those families also served by Lisle Marsden Church of England Primary Academy,

c) operating at all times in a manner which reflects the principles underlying the Church of England foundation of the institution.

Lisle Marsden Childcare Ltd is a provider of early-years education and care for children aged from 2 years up to 11 years 11 months in the settings early years provision and out of school club. The early years' provision operates all year and the out of school club operates before and after school and in the school holidays. We are approved and inspected by the Office for Standards in Education (OFSTED) and have been graded in 2020 as an Outstanding provider of early years education and childcare.

The aims of our charity are to serve both the immediate and wider community by providing a high quality childcare facility based on current legislation and best practice, and to enable parents and carers to continue their employment and/or study by providing the necessary care, education and recreation for children of pre-school and primary school age.

We aim to create a friendly and relaxed atmosphere where children and their families feel special and valued; to provide a safe and secure environment where children are encouraged and feel excited and motivated to learn; to meet the individual needs of each child and ensure all children are given the opportunity to develop; to promote learning and development through play, providing a rich and enabling environment with a wide variety of interesting and stimulating activities and resources; to give children time and support in gaining a sense of achievement and pride in themselves; and to support children in feeling emotionally confident and not afraid of failure, developing positive attitudes to learning lasting for the rest of their lives. Our aims fully reflect the purposes that the charity was set up to further.

Our provision is accessible to all children and families in the local community and further afield through a comprehensive and inclusive admissions policy. We are committed to providing equality of opportunity and anti-discriminatory practice for all children and families according to their individual needs and free from any form of discrimination on the grounds of gender, age, race, religion or belief, ethnic or national origin, or disability. We welcome children with learning difficulties and disabilities and have a designated special educational needs co-ordinator who takes lead responsibility for inclusion support. We work with children, parents, external agencies and the community to ensure the welfare and safety of children and to give them the very best start in life.

The focus of the setting is the continuous improvement to the educational programme in the early years provision, and providing high quality play opportunities for children in the out of school club. The practitioners support and enhance children's learning and development holistically through play based activities. Home links are made in order to enhance and extend children's learning both within the setting and in the child's home. The out of school club provides a friendly, child centred environment that give children the play spaces they need to ensure they receive a balance within their lives. The club sessions are designed to complement the structured environment of school, introducing the children to a wide range of activities and experiences whilst encouraging them to make their own choices, take responsibility for their own actions and contribute to what is provided for them.

# Lisle Marsden Childcare Limited

## Trustees' Annual Report

Parents are given regular information about their children's developmental progress through daily communication and regular progress reviews. We maintain regular contact with parents throughout the year through newsletters and planned events.

### **Public benefit**

In the coming year the charity plans to continue to identify and make improvements to the educational programme in the early years' provision to ensure children are supported to reach their potential and developmental expectations to prepare them to become lifelong learners.

In the out of school club we plan to develop the provision and activities we offer to meet the diverse needs of the children who attend and to ensure children are engaged in purposeful play.

The trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

### **Achievements and performance**

#### Covid-19 Pandemic:

From September 2020 we changed how we previously operated and have had three groups instead of four so that each group had a separate room and access to separate outdoor areas. We mixed our two year olds with our three year olds so that siblings would be in the same group to avoid disruption across more than one group if we needed to close a group due to Covid-19.

In out of school club we separated the children into year groups, year groups share rooms but the rooms are divided so each year group have their own area and outdoor spaces are accessed on a rota system. Due to being required to keep children in their year group bubbles and the additional safety measures needed we had to reduce the number of children per session.

We have remained open as normal for our early years provision during the third lockdown as per government guidance. Occupancy levels reduced again because some families did not feel it was safe to send their children to our provision when schools were only open for vulnerable children and children of keyworkers. We continued to receive funding for the children who did not attend however some of our fee paying parents cancelled their child's place during the lockdown in line with our cancellation policy.

Occupancy in out of school club dropped significantly following the closing of school to most children. We dropped from an average of 42 children per session to an average of 20 per session.

The setting continued to operate in bubbles until the end of the academic year.

#### Occupancy Rates:

Occupancy for our early years provision was lower than normal starting at 89 children on roll in September 2020 and increasing to 95 by the end of the academic year. Some families decided not take up their offer of a place for September due to personal worries around Covid-19 and some of the parents no longer required a place because they were no longer working.

We had to lower admissions to the out of school club to keep children separated in bubbles. The average number of children per session was 42, previously the average was 61.

#### Staff training and development:

Staff training was limited to core training required and all training was delivered online due to the Covid-19 pandemic.

# Lisle Marsden Childcare Limited

## Trustees' Annual Report

### Improvements:

In February 2021 work began on our extension. The extension will enhance the existing learning environment and enable the setting to increase the number of places available.

### Ofsted inspection:

On the 16th January 2021 we had our Ofsted inspection. We were once again judged as an Outstanding provider of early years education.

### Plans for future periods

#### Aims and key objectives for future periods:

We hope to build occupancy back up to pre Covid-19 levels over the next two years. Covid-19 has had a significant impact on our financial reserves which should recover as a result of increased occupancy.

### **Financial review**

During the year ended 31 August 2021, total expenditure of £599,944 was more than covered by Nursery Education Funding together with other incoming resources and brought forward reserves. The excess of income over expenditure for the year was a deficit of £140,943 (2020: £17,153). Of the total expenditure £100,000 related to a donation made to Lisle Marsden Church of England Primary Academy.

### ***Policy on reserves***

Our policy is to have a minimum of a three month contingency fund to guarantee financial security in the event of any unforeseen expenditure that may occur and to safeguard against a decrease of income due to a sudden drop in occupancy.

Free reserves (unrestricted funds less designated funds and total fixed assets) are £128,061 which is above the three month policy. Total reserves being £182,481 (2020: £323,424) are made up of restricted funds of £15,714 (2020:£13,416) and unrestricted funds of £166,767 (2020: £310,008).

### ***Principal risks and uncertainties***

Occupancy rates fluctuate and could drop from year to year. Some of the practitioners are employed on yearly contracts so that we are able to adjust the number of staff and hours to be worked yearly depending on occupancy levels. We do operate on a higher than legally required staff ratio which can be dropped to required levels if staffing costs required us to do so.

### **Structure, governance and management**

#### ***Nature of governing document***

The organisation is a charitable company limited by guarantee, incorporated on 10 October 2011 and registered as a charity on 27 January 2012. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association.

#### ***Recruitment and appointment of trustees***

The directors of the company are also charity trustees for the purposes of charity law. Trustees are appointed or reappointed annually at the Annual General Meeting

# Lisle Marsden Childcare Limited

## Trustees' Annual Report

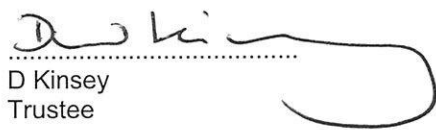
### ***Arrangements for setting key management personnel remuneration***

Pay increases for all staff are set by the board of directors annually. The increases are decided based on National Wage increases and a review of the current financial position. In addition the manager may receive performance based annual salary increases. Criteria to be considered for performance related increases include occupancy levels, current financial situation, Ofsted inspection, staff retention.

### **Small companies provision statement**

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

The annual report was approved by the trustees of the charity on 16 May 2022 and signed on its behalf by:

  
.....  
D Kinsey  
Trustee

## Lisle Marsden Childcare Limited

### Statement of Trustees' Responsibilities

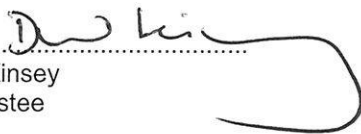
The trustees (who are also the directors of Lisle Marsden Childcare Limited for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material 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 charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees of the charity on 16 May 2022 and signed on its behalf by:

  
.....  
D Kinsey  
Trustee

## Lisle Marsden Childcare Limited

### Independent Examiner's Report to the trustees of Lisle Marsden Childcare Limited

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 August 2021 which are set out on pages 8 to 20.

#### Respective responsibilities of trustees and examiner

As the charity's trustees of Lisle Marsden Childcare Limited (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of Lisle Marsden Childcare Limited are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.


#### Independent examiner's statement

Since Lisle Marsden Childcare Limited's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

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

1. accounting records were not kept in respect of Lisle Marsden Childcare Limited as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.

  
Carrie Anne Jensen ACA  
Chartered Accountant  
ICAEW

Forrester Boyd  
26 South Saint Mary's Gate  
Grimsby  
North East Lincolnshire  
DN31 1LW

16 May 2022



# Lisle Marsden Childcare Limited

(Registration number: 07803773)  
Balance Sheet as at 31 August 2021

	Note	2021 £	2020 £
<b>Fixed assets</b>			
Tangible assets	12	38,706	59,512
<b>Current assets</b>			
Debtors	13	39,619	33,869
Cash at bank and in hand	14	<u>128,155</u>	<u>261,560</u>
		167,774	295,429
<b>Creditors: Amounts falling due within one year</b>	15	<u>(23,999)</u>	<u>(31,517)</u>
<b>Net current assets</b>		<u>143,775</u>	<u>263,912</u>
<b>Net assets</b>		<u>182,481</u>	<u>323,424</u>
<b>Funds of the charity:</b>			
<b>Restricted income funds</b>			
Restricted funds		15,714	13,416
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>166,767</u>	<u>310,008</u>
<b>Total funds</b>	17	<u>182,481</u>	<u>323,424</u>

For the financial year ending 31 August 2021 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

The financial statements on pages 8 to 20 were approved by the trustees, and authorised for issue on 16 May 2022 and signed on their behalf by:



K Watson  
Trustee



D Kinsey  
Trustee

The notes on pages 11 to 20 form an integral part of these financial statements.

## Lisle Marsden Childcare Limited

### Statement of Cash Flows for the Year Ended 31 August 2021

	Note	2021 £	2020 £
<b>Cash flows from operating activities</b>			
Net cash expenditure		(140,943)	(17,153)
<b>Adjustments to cash flows from non-cash items</b>			
Depreciation		22,237	23,972
Investment income	5	<u>(20)</u>	<u>(375)</u>
		(118,726)	6,444
<b>Working capital adjustments</b>			
(Increase)/decrease in debtors	13	(5,750)	5,862
Decrease in creditors	15	(6,179)	(70,123)
(Decrease)/increase in deferred income		<u>(1,339)</u>	<u>252</u>
Net cash flows from operating activities		<u>(131,994)</u>	<u>(57,565)</u>
<b>Cash flows from investing activities</b>			
Interest receivable and similar income	5	20	375
Purchase of tangible fixed assets	12	<u>(1,431)</u>	<u>(1,008)</u>
Net cash flows from investing activities		<u>(1,411)</u>	<u>(633)</u>
Net decrease in cash and cash equivalents		(133,405)	(58,198)
Cash and cash equivalents at 1 September		<u>261,560</u>	<u>319,758</u>
Cash and cash equivalents at 31 August		<u><u>128,155</u></u>	<u><u>261,560</u></u>
<b>Reconciliation of net cash flow to movement in net funds</b>			
Decrease in cash		(133,405)	(58,198)
Net funds at 1 September 2020		<u>261,560</u>	<u>319,758</u>
Net funds at 31 August 2021		<u><u>128,155</u></u>	<u><u>261,560</u></u>

The notes on pages 11 to 20 form an integral part of these financial statements.

# Lisle Marsden Childcare Limited

## Notes to the Financial Statements for the Year Ended 31 August 2021

### 1 Charity status

The charity is a charity limited by guarantee and incorporated in the United Kingdom and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £10 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

Lansdowne Avenue  
Grimsby  
N E Lincolnshire  
DN32 0DF

These financial statements were authorised for issue by the trustees on 16 May 2022.

### 2 Accounting policies

#### Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

#### Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

#### Basis of preparation

Lisle Marsden Childcare Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

The financial statements are prepared in sterling which is the functional currency of the charity and have been rounded to the nearest pound.

#### Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Specifically in connection with the current economic climate, the trustees have considered the impact of COVID-19 on the charity and they are satisfied that the charity has sufficient financial headroom to continue trading for at least the next twelve months. For this reason the financial statements have been prepared on a going concern basis.

#### Income and endowments

Grants that provide core funding or are of a general nature are recognised where there is entitlement, probability of receipt and the amount can be measured with sufficient reliability.

## Lisle Marsden Childcare Limited

### Notes to the Financial Statements for the Year Ended 31 August 2021

#### **Deferred income**

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which, it has been received. Such income is only deferred when:

- The donor specifies that the grant must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

#### **Investment income**

Interest is recognised in the period to which it relates.

#### **Expenditure**

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

#### **Raising funds**

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

#### **Charitable activities**

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

#### **Support costs**

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

#### **Governance costs**

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees's meetings and reimbursed expenses.

#### **Taxation**

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

#### **Tangible fixed assets**

Individual fixed assets costing £500.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

#### **Depreciation and amortisation**

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

## Lisle Marsden Childcare Limited

### Notes to the Financial Statements for the Year Ended 31 August 2021

<b>Asset class</b>	<b>Depreciation method and rate</b>
Fixture & Fittings	25% straight line basis

#### Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. A provision for the impairment of trade debtors is established when there is objective evidence that the Charity will not be able to collect all amounts due according to the original terms of the receivables.

#### Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

#### Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the Charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised at the transaction price.

#### Fund structure

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

Restricted funds comprise all funds received with restrictions imposed by the funder/donor.

### 3 Income from charitable activities

	<b>Unrestricted funds General £</b>	<b>Restricted funds £</b>	<b>Total 2021 £</b>
Nursery Education Funding	251,043	18,374	269,417
Nursery Fee Income	176,626	-	176,626
Coronavirus Job Retention Scheme	11,270	-	11,270
	438,939	18,374	457,313
	<b>Unrestricted funds General £</b>	<b>Restricted funds £</b>	<b>Total 2020 £</b>
Nursery Education Funding	283,932	14,437	298,369
Nursery Fee Income	146,697	-	146,697
Coronavirus Job Retention Scheme	38,249	-	38,249
	468,878	14,437	483,315

## Lisle Marsden Childcare Limited

### Notes to the Financial Statements for the Year Ended 31 August 2021

#### 4 Income from other trading activities

	<b>Unrestricted funds General £</b>	<b>Total funds £</b>
Trading income; Sales of goods and services	1,668	1,668
<b>Total for 2021</b>	1,668	1,668
<b>Total for 2020</b>	1,246	1,246

#### 5 Investment income

	<b>Unrestricted funds General £</b>	<b>Total funds £</b>
Interest receivable and similar income; Interest receivable on bank deposits	20	20
<b>Total for 2021</b>	20	20
<b>Total for 2020</b>	375	375

#### 6 Expenditure on charitable activities

	<b>Activity undertaken directly £</b>	<b>Activity support costs £</b>	<b>Total expenditure £</b>
Nursery Education	483,868	16,076	499,944
<b>Total for 2020</b>	421,376	80,713	502,089

Included in the expenditure analysed above, there are governance costs of £4,646 (2020 - £4,411) which relate directly to charitable activities. See note 7 for further details.

**Lisle Marsden Childcare Limited**

**Notes to the Financial Statements for the Year Ended 31 August 2021**

**7 Analysis of governance and support costs**

**Support costs allocated to charitable activities**

	Basis of allocation	Governance costs £	Premises costs including depreciation £	Other support costs £	Total funds £
Nursery Education	A	4,646	56,622	18,697	79,965
<b>Total for 2020</b>		<u>4,411</u>	<u>62,082</u>	<u>14,220</u>	<u>80,713</u>

**Basis of allocation**

Reference	Method of allocation
A	Allocation is based on actual amount spent

**Governance costs**

	Unrestricted funds General £	Total funds £
Independent examiner fees		
Examination of the financial statements	2,520	2,520
Legal fees	2,646	2,646
<b>Total for 2021</b>	<u>5,166</u>	<u>5,166</u>
<b>Total for 2020</b>	<u>4,411</u>	<u>4,411</u>

**8 Net incoming/outgoing resources**

Net outgoing resources for the year include:

	2021 £	2020 £
Depreciation of fixed assets	<u>22,237</u>	<u>23,972</u>

## Lisle Marsden Childcare Limited

### Notes to the Financial Statements for the Year Ended 31 August 2021

#### 9 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

#### 10 Staff costs

The aggregate payroll costs were as follows:

	2021 £	2020 £
<b>Staff costs during the year were:</b>		
Wages and salaries	376,917	376,391
Social security costs	17,671	18,007
Pension costs	5,456	8,665
Other staff costs	2,697	6,774
	<u>402,741</u>	<u>409,837</u>

The monthly average number of persons (including senior management team) employed by the charity during the year was as follows:

	2021 No	2020 No
Charitable Activities	<u>34</u>	<u>27</u>

No employee received emoluments of more than £60,000 during the year.

The total employee benefits of the key management personnel of the charity were £88,563 (2020 - £85,102).

#### 11 Taxation

The charity is a registered charity and its activities are exempt from taxation.

## Lisle Marsden Childcare Limited

### Notes to the Financial Statements for the Year Ended 31 August 2021

#### 12 Tangible fixed assets

	Furniture and equipment £	Total £
<b>Cost</b>		
At 1 September 2020	103,763	103,763
Additions	1,431	1,431
At 31 August 2021	105,194	105,194
<b>Depreciation</b>		
At 1 September 2020	44,251	44,251
Charge for the year	22,237	22,237
At 31 August 2021	66,488	66,488
<b>Net book value</b>		
At 31 August 2021	38,706	38,706
At 31 August 2020	59,512	59,512

#### 13 Debtors

	2021 £	2020 £
Trade debtors	37,911	32,655
Prepayments	1,708	1,214
	39,619	33,869

#### 14 Cash and cash equivalents

	2021 £	2020 £
Cash on hand	200	200
Cash at bank	127,955	261,360
	128,155	261,560

## Lisle Marsden Childcare Limited

### Notes to the Financial Statements for the Year Ended 31 August 2021

#### 15 Creditors: amounts falling due within one year

	2021 £	2020 £
Trade creditors	2,347	6,830
Other taxation and social security	5,502	5,315
Accruals	15,361	17,244
Deferred income	789	2,128
	23,999	31,517
	2021 £	2020 £
Deferred income at 1 September 2020	2,128	1,876
Resources deferred in the period	789	2,128
Amounts released from previous periods	(2,128)	(1,876)
Deferred income at year end	789	2,128

At the balance sheet date the Charity was holding funds received in advance for child fees of £789 (2020: £2,128).

#### 16 Obligations under leases and hire purchase contracts

##### Operating lease commitments

Total future minimum lease payments under non-cancellable operating leases are as follows:

	2021 £	2020 £
<b>Other</b>		
Within one year	4,728	-
Between one and five years	16,548	-
	21,276	-

## Lisle Marsden Childcare Limited

### Notes to the Financial Statements for the Year Ended 31 August 2021

#### 17 Funds

	Balance at 1 September 2020 £	Incoming resources £	Resources expended £	Balance at 31 August 2021 £
<b>Unrestricted</b>				
General	310,008	440,627	(583,868)	166,767
<b>Restricted</b>	13,416	18,374	(16,076)	15,714
<b>Total funds</b>	323,424	459,001	(599,944)	182,481
	<b>Balance at 1 September 2019 £</b>	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Balance at 31 August 2020 £</b>
<b>Unrestricted</b>				
General	326,475	470,499	(486,966)	310,008
<b>Restricted</b>	14,102	14,437	(15,123)	13,416
<b>Total funds</b>	340,577	484,936	(502,089)	323,424

The specific purposes for which the funds are to be applied are as follows:

Unrestricted funds mainly represents fees received from parents for childcare and nursery education funding. Nursery education funding is designated for the normal running of the childcare centre.

Restricted funds relate to Pupil Premium and SEN funding which are used to support specific children.

## Lisle Marsden Childcare Limited

### Notes to the Financial Statements for the Year Ended 31 August 2021

#### 18 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 August 2021 £
Tangible fixed assets	38,706	-	38,706
Current assets	152,060	15,714	167,774
Current liabilities	<u>(23,999)</u>	<u>-</u>	<u>(23,999)</u>
Total net assets	<u>166,767</u>	<u>15,714</u>	<u>182,481</u>
	Unrestricted funds General £	Restricted funds £	Total funds at 31 August 2020 £
Tangible fixed assets	59,512	-	59,512
Current assets	282,013	13,416	295,429
Current liabilities	<u>(31,517)</u>	<u>-</u>	<u>(31,517)</u>
Total net assets	<u>310,008</u>	<u>13,416</u>	<u>323,424</u>

#### 19 Related party transactions

During the year the charity made the following related party transactions:

##### **Lisle Marsden Church of England Primary Academy**

(D Kinsey is a Director)

The Childcare Centre received £Nil (2020: £Nil) during the year relating to recharges of training and had expenditure of £132,158 (2020: £31,382 ) during the year relating to costs to run the centre and a £100,000 donation to Lisle Marsden Academy. At the balance sheet date the amount due to/from to Lisle Marsden Church of England Primary Academy was £Nil (2020 - £5,189).