

OUR LADY OF LOURDES PRE-SCHOOL

England & Wales · Charity number 1146532

Details

Status Registered

Legal form Other

Registered 2012-03-22

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

Contact

Address 2 Court Road
Kingswood
Bristol
BS15 9QB

Phone 01179872027

Email ololpreschool@hotmail.co.uk

Website www.ololpreschool.co.uk

Activities

Objects: THE AIMS OF THE PRE-SCHOOL ARE TO ENHANCE THE DEVELOPMENT AND EDUCATION OF CHILDREN PRIMARILY UNDER STATUTORY SCHOOL AGE BY ENCOURAGING PARENTS TO UNDERSTAND AND PROVIDE FOR THE NEEDS OF THEIR CHILDREN THROUGH COMMUNITY GROUPS AND BY:(A) OFFERING APPROPRIATE PLAY, EDUCATION AND CARE FACILITIES, FAMILY LEARNING AND EXTENDED HOURS GROUPS, TOGETHER WITH THE RIGHT OF PARENTS TO TAKE RESPONSIBILITY FOR AND TO BECOME INVOLVED IN THE ACTIVITIES OF SUCH GROUPS, ENSURING THAT SUCH GROUPS OFFER OPPORTUNITIES FOR ALL CHILDREN WHATEVER THEIR RACE, CULTURE, RELIGION, MEANS OR ABILITY(B) ENCOURAGING THE STUDY OF THE NEEDS OF SUCH CHILDREN AND THEIR FAMILIES AND PROMOTING PUBLIC INTEREST IN AND RECOGNITION OF SUCH NEEDS IN THE LOCAL AREAS(C) INSTIGATING AND ADHERING TO AND FURTHERING THE AIMS AND OBJECTS OF THE PRE-SCHOOL LEARNING ALLIANCE.

Activities: Pre-School education for 2 to 4 year olds

Classification

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

Geography

- South Gloucestershire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£104,605	£123,589	-	-
2024-08-31	£127,324	£100,071	-	-
2023-08-31	£81,133	£88,360	-	-
2022-08-31	£99,924	£88,587	-	-
2021-08-31	£80,107	£73,836	-	-

Trustees

Name	Role	Appointed
Amy Weston		2023-10-11
Chanelle Dayus		2025-10-14
Leanne Finn		2025-10-14
Shayleen Dursley		2024-10-15
Victoria Robbins		2022-10-11

OUR LADY OF LOURDES PRE-SCHOOL

England & Wales - Charity number 1146532

Accounts

Charity no. 1146532

**Our Lady of Lourdes Pre-School
Report and Financial Statements
31 August 2025**

Our Lady of Lourdes Pre-School

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For the year ended 31 August 2025

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Our Lady of Lourdes Pre-School

Reference and administrative details

For the year ended 31 August 2025

Charity number	1146532	
Operational address	2 Court Road Kingswood Bristol BS15 9QB	
Trustees	Vicky Robbins Ebony Coleman Stacey Keal Amy Weston Lee Weston Chloe Chan	Chair Treasurer
Accountant	Stepping Stones Accountancy Limited 7c Hanham Hall Whittucks Road Hanham Bristol BS15 3FR	

Our Lady of Lourdes Pre-School

Report of the trustees

For the year ended 31 August 2025

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the Memorandum and Articles of Association and the Statement of Recommended Practice - Accounting and Reporting by Charities (effective from January 2015).

Governing document

Our Governing Document is the Pre-School Learning Alliance Pre-School Constitution 2012 (Standard Version).

Objectives and Activities

The Object of the Pre-School is to provide an educational experience for the children in the community between ages of two and five. We seek to provide a structured, educational environment, that develops the children's behaviour and social skills, encouraging their physical, academic and emotional development through the Early Years Foundation Stage, thereby preparing the children for their transition to school.

In setting our objectives and planning our activities trustees have given careful consideration to the Charity Commission's public benefit guidance.

Trustee Selection

Our Trustees are selected at the Annual General meeting or at a general committee meeting if necessary during the year by the membership of the Pre-school. When selected, all members are checked by the Disclosure and Barring Service.

Organisation Structure

The Pre-School Manager and Deputy run the Pre-School on a day-to-day basis. They are responsible for the rest of the staff and work closely with the committee members to ensure that the setting is meeting the needs of the children and their families.

Decision Making Process

All decisions with regard to the Pre-School are made by the committee with all major decision stated in the committee meeting minutes.

Achievements and Performance

On behalf of the Trustees, thanks to all the parents and other cares who support Pre-School, by bringing your children regularly and thus confirming your positive attitude to learning and new experiences and also equally importantly through your continued support of the various 'Fundraising Activities' held during the year.

The Pre-School has continued to run successfully with high attendance and new children joining as soon as openings arise - this is clearly a reflection on the perceived capabilities of the individual staff and Pre-School as whole.

Our Lady of Lourdes Pre-School

Report of the trustees

For the year ended 31 August 2025

Statement of responsibilities of the trustees

The trustees are required to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and the incoming resources and application of resources, including the net income or expenditure, of the charity for the year. In preparing those financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice 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 charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Companies Act 2006. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees confirm that to the best of their knowledge there is no information relevant to the audit of which the auditors are unaware. The trustees also confirm that they have taken all necessary steps to ensure that they themselves are aware of all relevant audit information and that this information has been communicated to the auditors.

Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

Approved by the trustees on 10 November 2025 and signed on their behalf by

Vicky Robbins - Chair

Independent examiners report

To the members of

Our Lady of Lourdes Pre-School

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

Responsibilities and basis of report

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

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 company'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

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 that in any material respect:

1. accounting records were not kept in respect of the company 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 principle of the Statement of Recommended Practice for accounting and reporting by charities.

I have no concerns and have come across no other matters in connection with the examination to which should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Nathan Brady
Stepping Stones Accountancy Ltd
7C Hanham Hall
Whittucks Road
Hanham
Bristol
BS15 3FR

10 November 2025

Our Lady of Lourdes Pre-School

Statement of financial activities *(incorporating an income and expenditure account)*

For the year ended 31 August 2025

	Note	Unrestricted £	2025 Total £	2024 Total £
Income from:				
Charitable activities	3	104,339	104,339	127,090
Investments	4	266	266	234
Total income		<u>104,605</u>	<u>104,605</u>	<u>127,324</u>
Expenditure on:				
Charitable activities		<u>123,589</u>	<u>123,589</u>	<u>100,071</u>
Total expenditure	5	<u>123,589</u>	<u>123,589</u>	<u>100,071</u>
Net income / (expenditure) and net movement in funds		(18,984)	(18,984)	27,253
Reconciliation of funds:				
Total funds brought forward		<u>53,883</u>	<u>53,883</u>	<u>26,630</u>
Total funds carried forward		<u><u>34,899</u></u>	<u><u>34,899</u></u>	<u><u>53,883</u></u>

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in Note 12 to the accounts.

Our Lady of Lourdes Pre-School

Balance sheet

As at 31 August 2025

	Note	£	2025 £	2024 £
Fixed assets				
Tangible fixed assets	8		<u>268</u>	<u>486</u>
			268	486
Current assets				
Debtors	9	2,381		3,340
Cash at bank and in hand		<u>33,042</u>		<u>50,813</u>
		35,423		54,153
Liabilities				
Creditors: amounts falling due within 1 year	10	<u>792</u>		<u>756</u>
Net current assets				
			<u>34,631</u>	<u>53,397</u>
Net assets				
	11		<u>34,899</u>	<u>53,883</u>
Funds				
Unrestricted funds:	12			
General funds			<u>34,899</u>	<u>53,883</u>
Total charity funds				
			<u>34,899</u>	<u>53,883</u>

Approved by the trustees on 10 November 2025 and signed on their behalf by

Vicky Robbins - Chair

Our Lady of Lourdes Pre-School

Statement of cash flows

For the year ended 31 August 2025

	Note	2025 £	2024 £
Cash used in operating activities:			
Net cash provided by / (used in) operating activities	13	<u>(18,037)</u>	<u>26,514</u>
Cash flows from investing activities:			
Dividends, interest and rents from investments		266	234
Purchase of tangible fixed assets		<u>-</u>	<u>(499)</u>
Net cash provided by / (used in) investing activities		<u>266</u>	<u>(265)</u>
Increase / (decrease) in cash and cash equivalents in the year		(17,771)	26,249
Cash and cash equivalents at the beginning of the year		<u>50,813</u>	<u>24,564</u>
Cash and cash equivalents at the end of the year		<u>33,042</u>	<u>50,813</u>

Our Lady of Lourdes Pre-School

Notes to the financial statements

For the year ended 31 August 2025

1. Accounting policies

a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities in preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Our Lady of Lourdes Pre-School 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 note(s).

b) Going concern basis of accounting

The accounts have been prepared on the assumption that the charity is able to continue as a going concern, which the trustees consider appropriate having considered the charity's ability to generate its own income over the next twelve months.

c) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Voluntary income is received by way of donations and gifts and is included in full in the Statement of Financial Activities when receivable. Gifts donated for resale are included as income when they are sold. Donated assets are included at the value to the charity where this can be quantified and a third party is bearing the cost. In line with the SORP FRS102, the value of services provided by volunteers has not been included.

d) Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and the economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

e) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity: this is normally upon notification of the interest paid or payable by the

Our Lady of Lourdes Pre-School

Notes to the financial statements

For the year ended 31 August 2025

f) Funds accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

g) Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

h) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

i) Financial instruments

The trust only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently recognised at amortised cost using the effective interest method.

Our Lady of Lourdes Pre-School

Notes to the financial statements

For the year ended 31 August 2025

2. Prior period comparatives: statement of financial activities

	Unrestricted £	2024 Total £
Income from:		
Charitable activities	127,090	127,090
Investments	234	234
Total income	<u>127,324</u>	<u>127,324</u>
Expenditure on:		
Charitable activities	<u>100,071</u>	<u>100,071</u>
Total expenditure	<u>100,071</u>	<u>100,071</u>
Net income / (expenditure)	27,253	27,253
Transfers between funds	-	-
Net movement in funds	<u>27,253</u>	<u>27,253</u>

3. Income from charitable activities

	Unrestricted £	2025 Total £	2024 Total £
Fees	102,585	102,585	126,030
Lunches	1,134	1,134	590
Event income	412	412	96
Uniform	144	144	223
Other	64	64	151
Total income from charitable activities	<u>104,339</u>	<u>104,339</u>	<u>127,090</u>

Our Lady of Lourdes Pre-School

Notes to the financial statements

For the year ended 31 August 2025

4. Investment income

	Unrestricted £	2025 Total £	2024 Total £
Bank interest	266	266	234
Total investment income	<u>266</u>	<u>266</u>	<u>234</u>

5. Expenditure

	Raising funds £	Charitable activities £	Support and governance costs £	2025 Total £	2024 Total £
Staff costs	-	88,017	-	88,017	75,397
Establishment costs	-	11,357	-	11,357	11,357
Property maintenance	-	2,370	-	2,370	191
Consumables & Catering	-	6,926	-	6,926	1,633
Equipment & Toys	-	2,196	-	2,196	1,141
Events & trips	-	1,125	-	1,125	330
Office expenses	-	2,468	-	2,468	2,730
Training	-	732	-	732	386
Uniforms	-	137	-	137	489
Insurance	-	1,523	-	1,523	1,381
Legal & professional	-	4,009	-	4,009	3,743
Fundraising costs	-	27	-	27	9
Depreciation	-	218	-	218	208
Bank charges	-	37	-	37	174
Advertising	-	225	-	225	-
Other costs	-	2,222	-	2,222	902
Total expenditure	<u>-</u>	<u>123,589</u>	<u>-</u>	<u>123,589</u>	<u>100,071</u>

Our Lady of Lourdes Pre-School

Notes to the financial statements

For the year ended 31 August 2025

6. Staff costs and numbers

Staff costs were as follows:

	2025	2024
	£	£
Salaries and wages	85,879	74,138
Social security costs	451	-
Pension costs	1,687	1,259
	<u>88,017</u>	<u>75,397</u>

No employee earned more than £60,000 during the year (2024: none).

	2025	2024
	No.	No.
Average number of employees	<u>5</u>	<u>5</u>

None of the trustees have been paid any remuneration or received any other benefits from an employment with the charity or a related entity. No trustee expenses have been incurred during the period.

7. Taxation

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

Our Lady of Lourdes Pre-School

Notes to the financial statements

For the year ended 31 August 2025

8. Tangible fixed assets

	Equipment £	Motor vehicles £	Total £
Cost			
At 1 September 2024	1,471	-	1,471
Additions in year	-	-	-
Disposals at cost	-	-	-
	<u>1,471</u>	<u>-</u>	<u>1,471</u>
At 31 August 2025	<u>1,471</u>	<u>-</u>	<u>1,471</u>
Depreciation			
At 1 September 2024	985	-	985
Charge for the year	218	-	218
Eliminated on disposal for the year	-	-	-
	<u>1,203</u>	<u>-</u>	<u>1,203</u>
At 31 August 2025	<u>1,203</u>	<u>-</u>	<u>1,203</u>
Net book value			
At 31 August 2025	<u>268</u>	<u>-</u>	<u>268</u>
At 31 August 2024	<u>486</u>	<u>-</u>	<u>486</u>

9. Debtors

	2025 £	2024 £
Trade debtors	<u>2,381</u>	<u>3,340</u>
	<u>2,381</u>	<u>3,340</u>

10. Creditors: amounts due within 1 year

	2025 £	2024 £
Accruals	<u>792</u>	<u>756</u>
	<u>792</u>	<u>756</u>

Our Lady of Lourdes Pre-School

Notes to the financial statements

For the year ended 31 August 2025

11. Analysis of net assets between funds

	Unrestricted funds £	Total funds £
Tangible fixed assets	268	268
Current assets	35,423	35,423
Current liabilities	(792)	(792)
Net assets at 31 August 2025	<u>34,899</u>	<u>34,899</u>

12. Movements in funds

	At 1 September 2024 £	Income £	Expenditure £	Transfers between funds £	At 31 August 2025 £
Unrestricted funds					
General funds	<u>53,883</u>	<u>104,605</u>	<u>(123,589)</u>	-	<u>34,899</u>
Total unrestricted	<u>53,883</u>	<u>104,605</u>	<u>(123,589)</u>	-	<u>34,899</u>
Total funds	<u>53,883</u>	<u>104,605</u>	<u>(123,589)</u>	<u>-</u>	<u>34,899</u>

13. Reconciliation of net movement in funds to net cash flow from operating activities

	2025 £	2024 £
Net movement in funds	(18,984)	27,253
Adjustments for:		
Depreciation charges	218	208
Dividends, interest and rents from investments	(266)	(234)
Decrease / (increase) in debtors	959	706
Increase / (decrease) in creditors	<u>36</u>	<u>(1,419)</u>
Net cash provided by / (used in) operating activities	<u>(18,037)</u>	<u>26,514</u>

14. Related party transactions

There were no related party transactions during the period.

OUR LADY OF LOURDES PRE-SCHOOL

England & Wales - Charity number 1146532

Accounts

Charity no. 1146532

**Our Lady of Lourdes Pre-School
Report and Financial Statements
31 August 2024**

Our Lady of Lourdes Pre-School

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Our Lady of Lourdes Pre-School

Reference and administrative details

For the year ended 31 August 2024

Charity number	1146532
Operational address	2 Court Road Kingswood Bristol BS15 9QB
Trustees	Vicky Robbins Chair Ebony Coleman Treasurer Stacey Keal Amy Weston Lee Weston Chloe Chan
Accountant	Stepping Stones Accountancy Limited 7c Hanham Hall Whittucks Road Hanham Bristol BS15 3FR

Our Lady of Lourdes Pre-School

Report of the trustees

For the year ended 31 August 2024

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Trustee Selection

Our Trustees are selected at the Annual General meeting or at a general committee meeting if necessary during the year by the membership of the Pre-school. When selected, all members are checked by the Disclosure and Barring Service.

Organisation Structure

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Decision Making Process

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Achievements and Performance

On behalf of the Trustees, thanks to all the parents and other cares who support Pre-School, by bringing your children regularly and thus confirming your positive attitude to learning and new experiences and also equally importantly through your continued support of the various 'Fundraising Activities' held during the year.

The Pre-School has continued to run successfully with high attendance and new children joining as soon as openings arise - this is clearly a reflection on the perceived capabilities of the individual staff and Pre-School as whole.

Our Lady of Lourdes Pre-School

Report of the trustees

For the year ended 31 August 2024

Statement of responsibilities of the trustees

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- state whether applicable accounting standards and statements of recommended practice 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 charity will continue in operation.

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The trustees confirm that to the best of their knowledge there is no information relevant to the audit of which the auditors are unaware. The trustees also confirm that they have taken all necessary steps to ensure that they themselves are aware of all relevant audit information and that this information has been communicated to the auditors.

Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

Approved by the trustees on 18 October 2024 and signed on their behalf by

Vicky Robbins - Chair

Independent examiners report

To the members of

Our Lady of Lourdes Pre-School

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

Responsibilities and basis of report

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

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 company'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

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 that in any material respect:

1. accounting records were not kept in respect of the company 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 principle of the Statement of Recommended Practice for accounting and reporting by charities.

I have no concerns and have come across no other matters in connection with the examination to which should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Nathan Brady
Stepping Stones Accountancy Ltd
7C Hanham Hall
Whittucks Road
Hanham
Bristol
BS15 3FR

18 October 2024

Our Lady of Lourdes Pre-School

Statement of financial activities *(incorporating an income and expenditure account)*

For the year ended 31 August 2024

	Note	Unrestricted £	2024 Total £	2023 Total £
Income from:				
Charitable activities	3	127,090	127,090	81,133
Investments	4	234	234	57
Total income		<u>127,324</u>	<u>127,324</u>	<u>81,190</u>
Expenditure on:				
Charitable activities		<u>100,071</u>	<u>100,071</u>	<u>88,360</u>
Total expenditure	5	<u>100,071</u>	<u>100,071</u>	<u>88,360</u>
Net income / (expenditure) and net movement in funds		27,253	27,253	(7,170)
Reconciliation of funds:				
Total funds brought forward		<u>26,630</u>	<u>26,630</u>	<u>33,800</u>
Total funds carried forward		<u><u>53,883</u></u>	<u><u>53,883</u></u>	<u><u>26,630</u></u>

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in Note 12 to the accounts.

Our Lady of Lourdes Pre-School

Balance sheet

As at 31 August 2024

	Note	£	2024 £	2023 £
Fixed assets				
Tangible fixed assets	8		<u>486</u>	<u>195</u>
			486	195
Current assets				
Debtors	9	3,340		4,046
Cash at bank and in hand		<u>50,813</u>		<u>24,564</u>
		54,153		28,610
Liabilities				
Creditors: amounts falling due within 1 year	10	<u>756</u>		<u>2,175</u>
Net current assets			<u>53,397</u>	<u>26,435</u>
Net assets	11		<u><u>53,883</u></u>	<u><u>26,630</u></u>
Funds	12			
Unrestricted funds:				
General funds			<u>53,883</u>	<u>26,630</u>
Total charity funds			<u><u>53,883</u></u>	<u><u>26,630</u></u>

Approved by the trustees on 18 October 2024 and signed on their behalf by

Vicky Robbins - Chair

Our Lady of Lourdes Pre-School

Statement of cash flows

For the year ended 31 August 2024

	Note	2024 £	2023 £
Cash used in operating activities:			
Net cash provided by / (used in) operating activities	13	<u>26,514</u>	<u>(9,985)</u>
Cash flows from investing activities:			
Dividends, interest and rents from investments		234	57
Purchase of tangible fixed assets		<u>(499)</u>	<u>-</u>
Net cash provided by / (used in) investing activities		<u>(265)</u>	<u>57</u>
Increase / (decrease) in cash and cash equivalents in the year		26,249	(9,928)
Cash and cash equivalents at the beginning of the year		<u>24,564</u>	<u>34,492</u>
Cash and cash equivalents at the end of the year		<u>50,813</u>	<u>24,564</u>

Our Lady of Lourdes Pre-School

Notes to the financial statements

For the year ended 31 August 2024

1. Accounting policies

a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities in preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Our Lady of Lourdes Pre-School 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 note(s).

b) Going concern basis of accounting

The accounts have been prepared on the assumption that the charity is able to continue as a going concern, which the trustees consider appropriate having considered the charity's ability to generate its own income over the next twelve months.

c) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Voluntary income is received by way of donations and gifts and is included in full in the Statement of Financial Activities when receivable. Gifts donated for resale are included as income when they are sold. Donated assets are included at the value to the charity where this can be quantified and a third party is bearing the cost. In line with the SORP FRS102, the value of services provided by volunteers has not been included.

d) Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and the economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

e) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity: this is normally upon notification of the interest paid or payable by the

Our Lady of Lourdes Pre-School

Notes to the financial statements

For the year ended 31 August 2024

f) Funds accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

g) Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

h) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

i) Financial instruments

The trust only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently recognised at amortised cost using the effective interest method.

Our Lady of Lourdes Pre-School

Notes to the financial statements

For the year ended 31 August 2024

2. Prior period comparatives: statement of financial activities

	Unrestricted £	2023 Total £
Income from:		
Charitable activities	81,133	81,133
Investments	57	57
Total income	<u>81,190</u>	<u>81,190</u>
Expenditure on:		
Charitable activities	<u>88,360</u>	<u>88,360</u>
Total expenditure	<u>88,360</u>	<u>88,360</u>
Net income / (expenditure)	(7,170)	(7,170)
Transfers between funds	-	-
Net movement in funds	<u>(7,170)</u>	<u>(7,170)</u>

3. Income from charitable activities

	Unrestricted £	2024 Total £	2023 Total £
Fees	126,030	126,030	80,540
Lunches	590	590	239
Event income	96	96	142
Uniform	223	223	156
Other	151	151	56
Total income from charitable activities	<u>127,090</u>	<u>127,090</u>	<u>81,133</u>

Our Lady of Lourdes Pre-School

Notes to the financial statements

For the year ended 31 August 2024

4. Investment income

	Unrestricted £	2024 Total £	2023 Total £
Bank interest	234	234	57
Total investment income	<u>234</u>	<u>234</u>	<u>57</u>

5. Expenditure

	Raising funds £	Charitable activities £	Support and governance costs £	2024 Total £	2023 Total £
Staff costs	-	75,397	-	75,397	63,798
Establishment costs	-	11,357	-	11,357	9,711
Property maintenance	-	191	-	191	168
Consumables & Catering	-	1,633	-	1,633	3,406
Equipment & Toys	-	1,141	-	1,141	1,079
Events & trips	-	330	-	330	410
Office expenses	-	2,730	-	2,730	2,532
Training	-	386	-	386	1,313
Uniforms	-	489	-	489	202
Subcontractor costs	-	-	-	-	133
Insurance	-	1,381	-	1,381	1,276
Legal & professional	-	3,743	-	3,743	3,261
Fundraising costs	-	9	-	9	10
Depreciation	-	208	-	208	106
Bank charges	-	174	-	174	209
Advertising	-	-	-	-	450
Other costs	-	902	-	902	296
Total expenditure	<u>-</u>	<u>100,071</u>	<u>-</u>	<u>100,071</u>	<u>88,360</u>

Our Lady of Lourdes Pre-School

Notes to the financial statements

For the year ended 31 August 2024

6. Staff costs and numbers

Staff costs were as follows:

	2024	2023
	£	£
Salaries and wages	74,138	62,679
Pension costs	1,259	1,119
	<u>75,397</u>	<u>63,798</u>

No employee earned more than £60,000 during the year (2023: none).

	2024	2023
	No.	No.
Average number of employees	<u>5</u>	<u>4</u>

None of the trustees have been paid any remuneration or received any other benefits from an employment with the charity or a related entity. No trustee expenses have been incurred during the period.

7. Taxation

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

Our Lady of Lourdes Pre-School

Notes to the financial statements

For the year ended 31 August 2024

8. Tangible fixed assets

	Equipment £	Motor vehicles £	Total £
Cost			
At 1 September 2023	972	-	972
Additions in year	499	-	499
Disposals at cost	-	-	-
At 31 August 2024	<u>1,471</u>	<u>-</u>	<u>1,471</u>
Depreciation			
At 1 September 2023	777	-	777
Charge for the year	208	-	208
Eliminated on disposal for the year	-	-	-
At 31 August 2024	<u>985</u>	<u>-</u>	<u>985</u>
Net book value			
At 31 August 2024	<u>486</u>	<u>-</u>	<u>486</u>
At 31 August 2023	<u>195</u>	<u>-</u>	<u>195</u>

9. Debtors

	2024 £	2023 £
Trade debtors	<u>3,340</u>	<u>4,046</u>
	<u>3,340</u>	<u>4,046</u>

10. Creditors: amounts due within 1 year

	2024 £	2023 £
Accruals	756	1,000
Other taxation and social security	-	783
Other creditors	-	392
	<u>756</u>	<u>2,175</u>

Our Lady of Lourdes Pre-School

Notes to the financial statements

For the year ended 31 August 2024

11. Analysis of net assets between funds

	Unrestricted funds £	Total funds £
Tangible fixed assets	486	486
Current assets	54,153	54,153
Current liabilities	(756)	(756)
Net assets at 31 August 2024	<u>53,883</u>	<u>53,883</u>

12. Movements in funds

	At 1 September 2023 £	Income £	Expenditure £	Transfers between funds £	At 31 August 2024 £
Unrestricted funds					
General funds	<u>26,630</u>	<u>127,324</u>	<u>(100,071)</u>	-	<u>53,883</u>
Total unrestricted	<u>26,630</u>	<u>127,324</u>	<u>(100,071)</u>	-	<u>53,883</u>
Total funds	<u>26,630</u>	<u>127,324</u>	<u>(100,071)</u>	-	<u>53,883</u>

13. Reconciliation of net movement in funds to net cash flow from operating activities

	2024 £	2023 £
Net movement in funds	27,253	(7,170)
Adjustments for:		
Depreciation charges	208	106
Dividends, interest and rents from investments	(234)	(57)
Decrease / (increase) in debtors	706	(2,706)
Increase / (decrease) in creditors	<u>(1,419)</u>	<u>(158)</u>
Net cash provided by / (used in) operating activities	<u>26,514</u>	<u>(9,985)</u>

14. Related party transactions

There were no related party transactions during the period.

OUR LADY OF LOURDES PRE-SCHOOL

England & Wales - Charity number 1146532

Accounts

Charity no. 1146532

**Our Lady of Lourdes Pre-School
Report and Financial Statements
31 August 2023**

Our Lady of Lourdes Pre-School

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For the year ended 31 August 2023

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Our Lady of Lourdes Pre-School

Reference and administrative details

For the year ended 31 August 2023

Charity number 1146532

Operational address 2 Court Road
Kingswood
Bristol
BS15 9QB

Trustees	Vicky Robbins	Chair
	Ebony Coleman	Treasurer - Appointed 11/10/23
	Stacey Keal	Appointed 11/10/23
	Amy Weston	Appointed 11/10/23
	Lee Weston	Appointed 11/10/23
	Chloe Chan	Appointed 11/10/23

Accountant Stepping Stones Accountancy Limited
7c Hanham Hall
Whittucks Road
Hanham
Bristol
BS15 3FR

Our Lady of Lourdes Pre-School

Report of the trustees

For the year ended 31 August 2023

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the Memorandum and Articles of Association and the Statement of Recommended Practice - Accounting and Reporting by Charities (effective from January 2015).

Governing document

Our Governing Document is the Pre-School Learning Alliance Pre-School Constitution 2012 (Standard Version).

Objectives and Activities

The Object of the Pre-School is to provide an educational experience for the children in the community between ages of two and five. We seek to provide a structured, educational environment, that develops the children's behaviour and social skills, encouraging their physical, academic and emotional development through the Early Years Foundation Stage, thereby preparing the children for their transition to school.

In setting our objectives and planning our activities trustees have given careful consideration to the Charity Commission's public benefit guidance.

Trustee Selection

Our Trustees are selected at the Annual General meeting or at a general committee meeting if necessary during the year by the membership of the Pre-school. When selected, all members are checked by the Disclosure and Barring Service.

Organisation Structure

The Pre-School Manager and Deputy run the Pre-School on a day-to-day basis. They are responsible for the rest of the staff and work closely with the committee members to ensure that the setting is meeting the needs of the children and their families.

Decision Making Process

All decisions with regard to the Pre-School are made by the committee with all major decision stated in the committee meeting minutes.

Achievements and Performance

On behalf of the Trustees, thanks to all the parents and other cares who support Pre-School, by bringing your children regularly and thus confirming your positive attitude to learning and new experiences and also equally importantly through your continued support of the various 'Fundraising Activities' held during the year.

The Pre-School has continued to run successfully with high attendance and new children joining as soon as openings arise - this is clearly a reflection on the perceived capabilities of the individual staff and Pre-School as whole.

Our Lady of Lourdes Pre-School

Report of the trustees

For the year ended 31 August 2023

Statement of responsibilities of the trustees

The trustees are required to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and the incoming resources and application of resources, including the net income or expenditure, of the charity for the year. In preparing those financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice 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 charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Companies Act 2006. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees confirm that to the best of their knowledge there is no information relevant to the audit of which the auditors are unaware. The trustees also confirm that they have taken all necessary steps to ensure that they themselves are aware of all relevant audit information and that this information has been communicated to the auditors.

Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

Approved by the trustees on 12 June 2024 and signed on their behalf by

Vicky Robbins - Chair

Independent examiners report

To the members of

Our Lady of Lourdes Pre-School

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

Responsibilities and basis of report

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

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 company'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

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 that in any material respect:

1. accounting records were not kept in respect of the company 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 principle of the Statement of Recommended Practice for accounting and reporting by charities.

I have no concerns and have come across no other matters in connection with the examination to which should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Nathan Brady
Stepping Stones Accountancy Ltd
7C Hanham Hall
Whittucks Road
Hanham
Bristol
BS15 3FR

12th June 2024

Our Lady of Lourdes Pre-School

Statement of financial activities *(incorporating an income and expenditure account)*

For the year ended 31 August 2023

	Note	Unrestricted £	2023 Total £	2022 Total £
Income from:				
Charitable activities	3	81,133	81,133	99,924
Investments	4	57	57	1
Total income		<u>81,190</u>	<u>81,190</u>	<u>99,925</u>
Expenditure on:				
Charitable activities		<u>88,360</u>	<u>88,360</u>	<u>88,587</u>
Total expenditure	5	<u>88,360</u>	<u>88,360</u>	<u>88,587</u>
Net income / (expenditure) and net movement in funds		(7,170)	(7,170)	11,338
Reconciliation of funds:				
Total funds brought forward		<u>33,800</u>	<u>33,800</u>	<u>22,462</u>
Total funds carried forward		<u>26,630</u>	<u>26,630</u>	<u>33,800</u>

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in Note 12 to the accounts.

Our Lady of Lourdes Pre-School

Balance sheet

As at 31 August 2023

	Note	£	2023 £	2022 £
Fixed assets				
Tangible fixed assets	8		<u>195</u>	<u>301</u>
			195	301
Current assets				
Debtors	9	4,046		1,340
Cash at bank and in hand		<u>24,564</u>		<u>34,492</u>
		28,610		35,832
Liabilities				
Creditors: amounts falling due within 1 year	10	<u>2,175</u>		<u>2,333</u>
Net current assets			<u>26,435</u>	<u>33,499</u>
Net assets	11		<u><u>26,630</u></u>	<u><u>33,800</u></u>
Funds	12			
Unrestricted funds:				
General funds			<u>26,630</u>	<u>33,800</u>
Total charity funds			<u><u>26,630</u></u>	<u><u>33,800</u></u>

Approved by the trustees on 12 June 2024 and signed on their behalf by

Vicky Robbins - Chair

Our Lady of Lourdes Pre-School

Statement of cash flows

For the year ended 31 August 2023

	Note	2023 £	2022 £
Cash used in operating activities:			
Net cash provided by / (used in) operating activities	13	<u>(9,985)</u>	<u>12,050</u>
Cash flows from investing activities:			
Dividends, interest and rents from investments		57	1
Purchase of tangible fixed assets		<u>-</u>	<u>(374)</u>
Net cash provided by / (used in) investing activities		<u>57</u>	<u>(373)</u>
Increase / (decrease) in cash and cash equivalents in the year		(9,928)	11,677
Cash and cash equivalents at the beginning of the year		<u>34,492</u>	<u>22,815</u>
Cash and cash equivalents at the end of the year		<u>24,564</u>	<u>34,492</u>

Our Lady of Lourdes Pre-School

Notes to the financial statements

For the year ended 31 August 2023

1. Accounting policies

a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities in preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Our Lady of Lourdes Pre-School 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 note(s).

b) Going concern basis of accounting

The accounts have been prepared on the assumption that the charity is able to continue as a going concern, which the trustees consider appropriate having considered the charity's ability to generate its own income over the next twelve months.

c) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Voluntary income is received by way of donations and gifts and is included in full in the Statement of Financial Activities when receivable. Gifts donated for resale are included as income when they are sold. Donated assets are included at the value to the charity where this can be quantified and a third party is bearing the cost. In line with the SORP FRS102, the value of services provided by volunteers has not been included.

d) Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and the economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

e) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity: this is normally upon notification of the interest paid or payable by the

Our Lady of Lourdes Pre-School

Notes to the financial statements

For the year ended 31 August 2023

f) Funds accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

g) Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

h) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

i) Financial instruments

The trust only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently recognised at amortised cost using the effective interest method.

Our Lady of Lourdes Pre-School

Notes to the financial statements

For the year ended 31 August 2023

2. Prior period comparatives: statement of financial activities

	Unrestricted £	2022 Total £
Income from:		
Charitable activities	99,924	99,924
Investments	1	1
Total income	99,925	99,925
Expenditure on:		
Charitable activities	88,587	88,587
Total expenditure	88,587	88,587
Net income / (expenditure)	11,338	11,338
Transfers between funds	-	-
Net movement in funds	11,338	11,338

3. Income from charitable activities

	Unrestricted £	2023 Total £	2022 Total £
Fees	80,540	80,540	99,077
Lunches	239	239	354
Event income	142	142	134
Uniform	156	156	180
Other	56	56	179
Total income from charitable activities	81,133	81,133	99,924

Our Lady of Lourdes Pre-School

Notes to the financial statements

For the year ended 31 August 2023

4. Investment income

	Unrestricted £	2023 Total £	2022 Total £
Bank interest	57	57	1
Total investment income	<u>57</u>	<u>57</u>	<u>1</u>

5. Expenditure

	Raising funds £	Charitable activities £	Support and governance costs £	2023 Total £	2022 Total £
Staff costs	-	63,798	-	63,798	63,886
Establishment costs	-	9,711	-	9,711	9,105
Property maintenance	-	168	-	168	921
Consumables & Catering	-	3,406	-	3,406	2,253
Equipment & Toys	-	1,079	-	1,079	337
Events & trips	-	410	-	410	448
Office expenses	-	2,532	-	2,532	2,002
Training	-	1,313	-	1,313	985
Uniforms	-	202	-	202	873
Subcontractor costs	-	133	-	133	1,942
Insurance	-	1,276	-	1,276	1,205
Legal & professional	-	3,261	-	3,261	3,601
Fundraising costs	-	10	-	10	101
Depreciation	-	106	-	106	235
Bank charges	-	209	-	209	234
Advertising	-	450	-	450	10
Other costs	-	296	-	296	449
Total expenditure	<u>-</u>	<u>88,360</u>	<u>-</u>	<u>88,360</u>	<u>88,587</u>

Our Lady of Lourdes Pre-School

Notes to the financial statements

For the year ended 31 August 2023

6. Staff costs and numbers

Staff costs were as follows:

	2023	2022
	£	£
Salaries and wages	62,679	62,915
Pension costs	1,119	971
	<u>63,798</u>	<u>63,886</u>

No employee earned more than £60,000 during the year (2020: none).

	2023	2022
	No.	No.
Average number of employees	<u>4</u>	<u>6</u>

None of the trustees have been paid any remuneration or received any other benefits from an employment with the charity or a related entity. No trustee expenses have been incurred during the period.

7. Taxation

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

Our Lady of Lourdes Pre-School

Notes to the financial statements

For the year ended 31 August 2023

8. Tangible fixed assets

	Equipment £	Motor vehicles £	Total £
Cost			
At 1 September 2022	972	-	972
Additions in year	-	-	-
Disposals at cost	-	-	-
	<u>972</u>	<u>-</u>	<u>972</u>
At 31 August 2023	<u>972</u>	<u>-</u>	<u>972</u>
Depreciation			
At 1 September 2022	671	-	671
Charge for the year	106	-	106
Eliminated on disposal for the year	-	-	-
	<u>777</u>	<u>-</u>	<u>777</u>
At 31 August 2023	<u>777</u>	<u>-</u>	<u>777</u>
Net book value			
At 31 August 2023	<u><u>195</u></u>	<u><u>-</u></u>	<u><u>195</u></u>
At 31 August 2022	<u><u>301</u></u>	<u><u>-</u></u>	<u><u>301</u></u>

9. Debtors

	2023 £	2022 £
Trade debtors	<u>4,046</u>	<u>1,340</u>
	<u><u>4,046</u></u>	<u><u>1,340</u></u>

10. Creditors: amounts due within 1 year

	2023 £	2022 £
Accruals	1,000	1,000
Other taxation and social security	783	1,333
Other creditors	<u>392</u>	<u>-</u>
	<u><u>2,175</u></u>	<u><u>2,333</u></u>

Our Lady of Lourdes Pre-School

Notes to the financial statements

For the year ended 31 August 2023

11. Analysis of net assets between funds

	Unrestricted funds £	Total funds £
Tangible fixed assets	195	195
Current assets	28,610	28,610
Current liabilities	(2,175)	(2,175)
Net assets at 31 August 2023	26,630	26,630

12. Movements in funds

	At 1 September 2022 £	Income £	Expenditure £	Transfers between funds £	At 31 August 2023 £
Unrestricted funds					
General funds	33,800	81,190	(88,360)	-	26,630
Total unrestricted	33,800	81,190	(88,360)	-	26,630
Total funds	33,800	81,190	(88,360)	-	26,630

13. Reconciliation of net movement in funds to net cash flow from operating activities

	2023 £	2022 £
Net movement in funds	(7,170)	11,338
Adjustments for:		
Depreciation charges	106	234
Dividends, interest and rents from investments	(57)	(1)
Decrease / (increase) in debtors	(2,706)	(854)
Increase / (decrease) in creditors	(158)	1,333
Net cash provided by / (used in) operating activities	(9,985)	12,050

14. Related party transactions

There were no related party transactions during the period.

OUR LADY OF LOURDES PRE-SCHOOL

England & Wales - Charity number 1146532

Accounts

Charity no. 1146532

**Our Lady of Lourdes Pre-School
Report and Financial Statements
31 August 2022**

Our Lady of Lourdes Pre-School

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Our Lady of Lourdes Pre-School

Reference and administrative details

For the year ended 31 August 2022

Charity number 1146532

Operational address 2 Court Road
Kingswood
Bristol
BS15 9QB

Trustees	Vicky Robbins	Chair
	Naomi Owereh	Treasurer - Appointed Oct 22
	Debbie Payne	Resigned Oct 22
	Karina Baghori	Resigned Mar 23
	Stuart Jones	Resigned Oct 22
	Sacha Smith	Resigned Oct 22
	Karla Pearson	Resigned Jul 22
	Abigail Packer	Resigned Jul 21
	Leah Nelson	Resigned Oct 22

Accountant Stepping Stones Accountancy Limited
7c Hanham Hall
Whittucks Road
Hanham
Bristol
BS15 3FR

Our Lady of Lourdes Pre-School

Report of the trustees

For the year ended 31 August 2022

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the Memorandum and Articles of Association and the Statement of Recommended Practice - Accounting and Reporting by Charities (effective from January 2015).

Governing document

Our Governing Document is the Pre-School Learning Alliance Pre-School Constitution 2012 (Standard Version).

Objectives and Activities

The Object of the Pre-School is to provide an educational experience for the children in the community between ages of two and five. We seek to provide a structured, educational environment, that develops the children's behaviour and social skills, encouraging their physical, academic and emotional development through the Early Years Foundation Stage, thereby preparing the children for their transition to school.

In setting our objectives and planning our activities trustees have given careful consideration to the Charity Commission's public benefit guidance.

Trustee Selection

Our Trustees are selected at the Annual General meeting or at a general committee meeting if necessary during the year by the membership of the Pre-school. When selected, all members are checked by the Disclosure and Barring Service.

Organisation Structure

The Pre-School Manager and Deputy run the Pre-School on a day-to-day basis. They are responsible for the rest of the staff and work closely with the committee members to ensure that the setting is meeting the needs of the children and their families.

Decision Making Process

All decisions with regard to the Pre-School are made by the committee with all major decision stated in the committee meeting minutes.

Achievements and Performance

On behalf of the Trustees, thanks to all the parents and other cares who support Pre-School, by bringing your children regularly and thus confirming your positive attitude to learning and new experiences and also equally importantly through your continued support of the various 'Fundraising Activities' held during the year.

The Pre-School has continued to run successfully with high attendance and new children joining as soon as openings arise - this is clearly a reflection on the perceived capabilities of the individual staff and Pre-School as whole.

Our Lady of Lourdes Pre-School

Report of the trustees

For the year ended 31 August 2022

Statement of responsibilities of the trustees

The trustees are required to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and the incoming resources and application of resources, including the net income or expenditure, of the charity for the year. In preparing those financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice 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 charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Companies Act 2006. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees confirm that to the best of their knowledge there is no information relevant to the audit of which the auditors are unaware. The trustees also confirm that they have taken all necessary steps to ensure that they themselves are aware of all relevant audit information and that this information has been communicated to the auditors.

Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

Approved by the trustees on 29 September 2023 and signed on their behalf by

Vicky Robbins - Chair

Independent examiners report

To the members of

Our Lady of Lourdes Pre-School

I report to the charity trustees on my examination of the accounts of the company for the year ended 31st August 2022.

Responsibilities and basis of report

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

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 company'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

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 that in any material respect:

1. accounting records were not kept in respect of the company 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 principle of the Statement of Recommended Practice for accounting and reporting by charities.

I have no concerns and have come across no other matters in connection with the examination to which should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Nathan Brady
Stepping Stones Accountancy Ltd
7C Hanham Hall
Whittucks Road
Hanham
Bristol
BS15 3FR

29th September 2023

Our Lady of Lourdes Pre-School

Statement of financial activities (incorporating an income and expenditure account)

For the year ended 31 August 2022

	Note	Unrestricted £	2022 Total £	2021 Total £
Income from:				
Charitable activities	3	99,924	99,924	80,107
Investments	4	1	1	4
Total income		<u>99,925</u>	<u>99,925</u>	<u>80,111</u>
Expenditure on:				
Charitable activities		<u>88,587</u>	<u>88,587</u>	<u>73,836</u>
Total expenditure	5	<u>88,587</u>	<u>88,587</u>	<u>73,836</u>
Net income / (expenditure) and net movement in funds		11,338	11,338	6,275
Reconciliation of funds:				
Total funds brought forward		<u>22,462</u>	<u>22,462</u>	<u>16,187</u>
Total funds carried forward		<u><u>33,800</u></u>	<u><u>33,800</u></u>	<u><u>22,462</u></u>

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in Note 16 to the accounts.

Our Lady of Lourdes Pre-School

Balance sheet

As at 31 August 2022

	Note	£	2022 £	2021 £
Fixed assets				
Tangible fixed assets			<u>301</u>	<u>161</u>
			301	161
Current assets				
Debtors		1,340		486
Cash at bank and in hand		<u>34,492</u>		<u>22,815</u>
		35,832		23,301
Liabilities				
Creditors: amounts falling due within 1 year	10	<u>2,333</u>		<u>1,000</u>
Net current assets			<u>33,499</u>	<u>22,301</u>
Net assets	11		<u><u>33,800</u></u>	<u><u>22,462</u></u>
Funds	12			
Unrestricted funds:				
General funds			<u>33,800</u>	<u>22,462</u>
Total charity funds			<u><u>33,800</u></u>	<u><u>22,462</u></u>

Approved by the trustees on 29 September 2023 and signed on their behalf by

Vicky Robbins - Chair

Our Lady of Lourdes Pre-School

Statement of cash flows

For the year ended 31 August 2022

	Note	2022 £	2021 £
Cash used in operating activities:			
Net cash provided by / (used in) operating activities	13	<u>12,050</u>	<u>4,632</u>
Cash flows from investing activities:			
Dividends, interest and rents from investments		1	4
Purchase of tangible fixed assets		<u>(374)</u>	<u>-</u>
Net cash provided by / (used in) investing activities		<u>(373)</u>	<u>4</u>
Increase / (decrease) in cash and cash equivalents in the year		11,677	4,636
Cash and cash equivalents at the beginning of the year		<u>22,815</u>	<u>18,179</u>
Cash and cash equivalents at the end of the year		<u>34,492</u>	<u>22,815</u>

Our Lady of Lourdes Pre-School

Notes to the financial statements

For the year ended 31 August 2022

1. Accounting policies

a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities in preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Our Lady of Lourdes Pre-School 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 note(s).

b) Going concern basis of accounting

The accounts have been prepared on the assumption that the charity is able to continue as a going concern, which the trustees consider appropriate having considered the charity's ability to generate its own income over the next twelve months.

c) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Voluntary income is received by way of donations and gifts and is included in full in the Statement of Financial Activities when receivable. Gifts donated for resale are included as income when they are sold. Donated assets are included at the value to the charity where this can be quantified and a third party is bearing the cost. In line with the SORP FRS102, the value of services provided by volunteers has not been included.

d) Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and the economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

e) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity: this is normally upon notification of the interest paid or payable by the

Our Lady of Lourdes Pre-School

Notes to the financial statements

For the year ended 31 August 2022

f) Funds accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

g) Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

h) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

i) Financial instruments

The trust only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently recognised at amortised cost using the effective interest method.

Our Lady of Lourdes Pre-School

Notes to the financial statements

For the year ended 31 August 2022

2. Prior period comparatives: statement of financial activities

	Unrestricted £	2021 Total £
Income from:		
Charitable activities	80,107	80,107
Investments	4	4
	<hr/>	<hr/>
Total income	80,111	80,111
Expenditure on:		
Charitable activities	73,836	73,836
	<hr/>	<hr/>
Total expenditure	73,836	73,836
Net income / (expenditure)	6,275	6,275
Transfers between funds	-	-
	<hr/>	<hr/>
Net movement in funds	6,275	6,275

3. Income from charitable activities

	Unrestricted £	2022 Total £	2021 Total £
Fees	99,077	99,077	79,997
Lunches	354	354	-
Event income	134	134	10
Uniform	180	180	82
Other	179	179	18
	<hr/>	<hr/>	<hr/>
Total income from charitable activities	99,924	99,924	80,107

Our Lady of Lourdes Pre-School

Notes to the financial statements

For the year ended 31 August 2022

4. Investment income

	Unrestricted £	2022 Total £	2021 Total £
Bank interest	1	1	4
Total investment income	<u>1</u>	<u>1</u>	<u>4</u>

5. Expenditure

	Raising funds £	Charitable activities £	Support and governance costs £	2022 Total £	2021 Total £
Staff costs	-	63,886	-	63,886	69,335
Establishment costs	-	9,105	-	9,105	6,302
Property maintenance	-	921	-	921	-
Consumables & Catering	-	2,253	-	2,253	4,429
Equipment & Toys	-	337	-	337	1,022
Events & trips	-	448	-	448	-
Office expenses	-	2,002	-	2,002	1,392
Training	-	985	-	985	379
Uniforms	-	873	-	873	330
Subcontractor costs	-	1,942	-	1,942	759
Insurance	-	1,205	-	1,205	1,060
Legal & professional	-	3,601	-	3,601	3,327
Fundraising costs	-	101	-	101	157
Depreciation	-	235	-	235	150
Bank charges	-	234	-	234	-
Advertising	-	10	-	10	65
Other costs	-	449	-	449	633
Total expenditure	<u>-</u>	<u>88,587</u>	<u>-</u>	<u>88,587</u>	<u>89,340</u>

Our Lady of Lourdes Pre-School

Notes to the financial statements

For the year ended 31 August 2022

6. Staff costs and numbers

Staff costs were as follows:

	2022	2021
	£	£
Salaries and wages	62,915	52,013
Pension costs	971	643
	<u>63,886</u>	<u>52,656</u>

No employee earned more than £60,000 during the year (2020: none).

	2022	2021
	No.	No.
Average number of employees	<u>6</u>	<u>6</u>

None of the trustees have been paid any remuneration or received any other benefits from an employment with the charity or a related entity. No trustee expenses have been incurred during the period.

7. Taxation

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

Our Lady of Lourdes Pre-School

Notes to the financial statements

For the year ended 31 August 2022

8. Tangible fixed assets

	Equipment £	Motor vehicles £	Total £
Cost			
At 1 September 2021	598	-	598
Additions in year	374	-	374
Disposals at cost	-	-	-
	<u>972</u>	<u>-</u>	<u>972</u>
At 31 August 2022			
Depreciation			
At 1 September 2021	437	-	437
Charge for the year	234	-	234
Eliminated on disposal for the year	-	-	-
	<u>671</u>	<u>-</u>	<u>671</u>
At 31 August 2022			
Net book value			
At 31 August 2022	<u>301</u>	<u>-</u>	<u>301</u>
At 31 August 2021	<u>161</u>	<u>-</u>	<u>161</u>

9. Debtors

	2022 £	2021 £
Trade debtors	1,340	486
Other debtors	-	-
	<u>1,340</u>	<u>486</u>

10. Creditors: amounts due within 1 year

	2022 £	2021 £
Accruals	1,000	1,000
Other taxation and social security	1,333	-
	<u>2,333</u>	<u>1,000</u>

Our Lady of Lourdes Pre-School

Notes to the financial statements

For the year ended 31 August 2022

11. Analysis of net assets between funds

	Unrestricted funds £	Total funds £
Tangible fixed assets	301	301
Current assets	35,832	35,832
Current liabilities	(2,333)	(2,333)
Net assets at 31 August 2022	33,800	33,800

12. Movements in funds

	At 1 September 2021 £	Income £	Expenditure £	Transfers between funds £	At 31 August 2022 £
Unrestricted funds					
General funds	22,462	99,925	(88,587)	-	33,800
Total unrestricted	22,462	99,925	(88,587)	-	33,800
Total funds	22,462	99,925	(88,587)	-	33,800

13. Reconciliation of net movement in funds to net cash flow from operating activities

	2022 £	2021 £
Net movement in funds	11,338	6,275
Adjustments for:		
Depreciation charges	234	150
Dividends, interest and rents from investments	(1)	(4)
Decrease / (increase) in debtors	(854)	(405)
Increase / (decrease) in creditors	1,333	(1,384)
Net cash provided by / (used in) operating activities	12,050	4,632

14. Related party transactions

There were no related party transactions during the period.

OUR LADY OF LOURDES PRE-SCHOOL

England & Wales - Charity number 1146532

Accounts

Charity no. 1146532

**Our Lady of Lourdes Pre-School
Report and Financial Statements
31 August 2021**

Our Lady of Lourdes Pre-School

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Our Lady of Lourdes Pre-School

Reference and administrative details

For the year ended 31 August 2021

Charity number 1146532

Operational address 2 Court Road
Kingswood
Bristol
BS15 9QB

Trustees	Vicky Robbins	Chair
	Debbie Payne	Treasurer
	Karina Baghori	
	Stuart Jones	
	Sacha Smith	
	Karla Pearson	
	Abigail Packer	
	Leah Nelson	

Accountant Stepping Stones Accountancy Limited
7c Hanham Hall
Whittucks Road
Hanham
Bristol
BS15 3FR

Our Lady of Lourdes Pre-School

Report of the trustees

For the year ended 31 August 2021

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the Memorandum and Articles of Association and the Statement of Recommended Practice - Accounting and Reporting by Charities (effective from January 2015).

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Our Trustees are selected at the Annual General meeting or at a general committee meeting if necessary during the year by the membership of the Pre-school. When selected, all members are checked by the Disclosure and Barring Service.

Organisation Structure

The Pre-School Manager and Deputy run the Pre-School on a day-to-day basis. They are responsible for the rest of the staff and work closely with the committee members to ensure that the setting is meeting the needs of the children and their families.

Decision Making Process

All decisions with regard to the Pre-School are made by the committee with all major decision stated in the committee meeting minutes.

Achievements and Performance

On behalf of the Trustees, thanks to all the parents and other cares who support Pre-School, by bringing your children regularly and thus confirming your positive attitude to learning and new experiences and also equally importantly through your continued support of the various 'Fundraising Activities' held during the year.

The Pre-School has continued to run successfully with high attendance and new children joining as soon as openings arise - this is clearly a reflection on the perceived capabilities of the individual staff and Pre-School as whole.

Our Lady of Lourdes Pre-School

Report of the trustees

For the year ended 31 August 2021

Statement of responsibilities of the trustees

The trustees are required to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and the incoming resources and application of resources, including the net income or expenditure, of the charity for the year. In preparing those financial statements the trustees are required to:

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- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; and
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The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Companies Act 2006. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees confirm that to the best of their knowledge there is no information relevant to the audit of which the auditors are unaware. The trustees also confirm that they have taken all necessary steps to ensure that they themselves are aware of all relevant audit information and that this information has been communicated to the auditors.

Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

Approved by the trustees on 30 June 2023 and signed on their behalf by

Vicky Robbins - Chair

Independent examiners report

To the members of

Our Lady of Lourdes Pre-School

I report to the charity trustees on my examination of the accounts of the company for the year ended 31st August 2021.

Responsibilities and basis of report

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

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 company'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

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1. accounting records were not kept in respect of the company 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 principle of the Statement of Recommended Practice for accounting and reporting by charities.

I have no concerns and have come across no other matters in connection with the examination to which should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Nathan Brady
Stepping Stones Accountancy Ltd
7C Hanham Hall
Whittucks Road
Hanham
Bristol
BS15 3FR

30th June 2023

Our Lady of Lourdes Pre-School

Statement of financial activities (incorporating an income and expenditure account)

For the year ended 31 August 2021

	Note	Unrestricted £	2021 Total £	2020 Total £
Income from:				
Charitable activities	3	80,107	80,107	80,249
Investments	4	4	4	52
Total income		<u>80,111</u>	<u>80,111</u>	<u>80,301</u>
Expenditure on:				
Charitable activities		<u>73,836</u>	<u>73,836</u>	<u>89,340</u>
Total expenditure	5	<u>73,836</u>	<u>73,836</u>	<u>89,340</u>
Net income / (expenditure) and net movement in funds		6,275	6,275	(9,039)
Reconciliation of funds:				
Total funds brought forward		<u>16,187</u>	<u>16,187</u>	<u>25,226</u>
Total funds carried forward		<u><u>22,462</u></u>	<u><u>22,462</u></u>	<u><u>16,187</u></u>

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in Note 16 to the accounts.

Our Lady of Lourdes Pre-School

Balance sheet

As at 31 August 2021

	Note	£	2021 £	2020 £
Fixed assets				
Tangible fixed assets			<u>161</u>	<u>311</u>
			161	311
Current assets				
Debtors		486		81
Cash at bank and in hand		<u>22,815</u>		<u>18,179</u>
		23,301		18,260
Liabilities				
Creditors: amounts falling due within 1 year	10	<u>1,000</u>		<u>2,384</u>
Net current assets			<u>22,301</u>	<u>15,876</u>
Net assets	11		<u><u>22,462</u></u>	<u><u>16,187</u></u>
Funds	12			
Unrestricted funds:				
General funds			<u>22,462</u>	<u>16,187</u>
Total charity funds			<u><u>22,462</u></u>	<u><u>16,187</u></u>

Approved by the trustees on 30 June 2023 and signed on their behalf by

Vicky Robbins - Chair

Our Lady of Lourdes Pre-School

Statement of cash flows

For the year ended 31 August 2021

	Note	2021 £	2020 £
Cash used in operating activities:			
Net cash provided by / (used in) operating activities	13	<u>4,632</u>	<u>(6,688)</u>
Cash flows from investing activities:			
Dividends, interest and rents from investments		4	52
Purchase of tangible fixed assets		<u>-</u>	<u>-</u>
Net cash provided by / (used in) investing activities		<u>4</u>	<u>52</u>
Increase / (decrease) in cash and cash equivalents in the year		4,636	(6,636)
Cash and cash equivalents at the beginning of the year		<u>18,179</u>	<u>24,815</u>
Cash and cash equivalents at the end of the year		<u><u>22,815</u></u>	<u><u>18,179</u></u>

Our Lady of Lourdes Pre-School

Notes to the financial statements

For the year ended 31 August 2021

1. Accounting policies

a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities in preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Our Lady of Lourdes Pre-School 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 note(s).

b) Going concern basis of accounting

The accounts have been prepared on the assumption that the charity is able to continue as a going concern, which the trustees consider appropriate having considered the charity's ability to generate its own income over the next twelve months.

c) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Voluntary income is received by way of donations and gifts and is included in full in the Statement of Financial Activities when receivable. Gifts donated for resale are included as income when they are sold. Donated assets are included at the value to the charity where this can be quantified and a third party is bearing the cost. In line with the SORP FRS102, the value of services provided by volunteers has not been included.

d) Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and the economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

e) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity: this is normally upon notification of the interest paid or payable by the

Our Lady of Lourdes Pre-School

Notes to the financial statements

For the year ended 31 August 2021

f) Funds accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

g) Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

h) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

i) Financial instruments

The trust only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently recognised at amortised cost using the effective interest method.

Our Lady of Lourdes Pre-School

Notes to the financial statements

For the year ended 31 August 2021

2. Prior period comparatives: statement of financial activities

	Unrestricted £	2020 Total £
Income from:		
Charitable activities	80,249	80,249
Investments	52	52
Total income	<u>80,301</u>	<u>80,301</u>
Expenditure on:		
Charitable activities	<u>89,340</u>	<u>89,340</u>
Total expenditure	<u>89,340</u>	<u>89,340</u>
Net income / (expenditure)	(9,039)	(9,039)
Transfers between funds	-	-
Net movement in funds	<u>(9,039)</u>	<u>(9,039)</u>

3. Income from charitable activities

	Unrestricted £	2021 Total £	2020 Total £
Fees	79,997	79,997	79,363
Lunches	-	-	817
Event income	10	10	69
Uniform	82	82	-
Other	18	18	-
Total income from charitable activities	<u>80,107</u>	<u>80,107</u>	<u>80,249</u>

Our Lady of Lourdes Pre-School

Notes to the financial statements

For the year ended 31 August 2021

4. Investment income

	Unrestricted £	2021 Total £	2020 Total £
Bank interest	4	4	52
Total investment income	<u>4</u>	<u>4</u>	<u>52</u>

5. Expenditure

	Raising funds £	Charitable activities £	Support and governance costs £	2021 Total £	2020 Total £
Staff costs	-	52,656	-	52,656	69,335
Establishment costs	-	8,395	-	8,395	6,302
Property maintenance	-	2,059	-	2,059	-
Consumables & Catering	-	497	-	497	4,429
Equipment & Toys	-	261	-	261	1,022
Events & trips	-	80	-	80	-
Office expenses	-	2,109	-	2,109	1,392
Training	-	478	-	478	379
Uniforms	-	1,278	-	1,278	330
Subcontractor costs	-	1,107	-	1,107	759
Insurance	-	1,097	-	1,097	1,060
Legal & professional	-	2,947	-	2,947	3,327
Fundraising costs	-	20	-	20	157
Depreciation	-	150	-	150	150
Bank charges	-	207	-	207	-
Advertising	-	300	-	300	65
Other costs	-	195	-	195	633
Total expenditure	<u>-</u>	<u>73,836</u>	<u>-</u>	<u>73,836</u>	<u>89,340</u>

Our Lady of Lourdes Pre-School

Notes to the financial statements

For the year ended 31 August 2021

6. Staff costs and numbers

Staff costs were as follows:

	2021	2020
	£	£
Salaries and wages	52,013	64,446
Pension costs	643	4,889
	<u>52,656</u>	<u>69,335</u>

No employee earned more than £60,000 during the year (2020: none).

	2021	2020
	No.	No.
Average number of employees	<u>6</u>	<u>6</u>

None of the trustees have been paid any remuneration or received any other benefits from an employment with the charity or a related entity. No trustee expenses have been incurred during the period.

7. Taxation

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

Our Lady of Lourdes Pre-School

Notes to the financial statements

For the year ended 31 August 2021

8. Tangible fixed assets

	Equipment £	Motor vehicles £	Total £
Cost			
At 1 September 2020	598	-	598
Additions in year	-	-	-
Disposals at cost	-	-	-
	<u>598</u>	<u>-</u>	<u>598</u>
At 31 August 2021	<u>598</u>	<u>-</u>	<u>598</u>
Depreciation			
At 1 September 2020	287	-	287
Charge for the year	150	-	150
Eliminated on disposal for the year	-	-	-
	<u>437</u>	<u>-</u>	<u>437</u>
At 31 August 2021	<u>437</u>	<u>-</u>	<u>437</u>
Net book value			
At 31 August 2021	<u><u>161</u></u>	<u><u>-</u></u>	<u><u>161</u></u>
At 31 August 2020	<u><u>311</u></u>	<u><u>-</u></u>	<u><u>311</u></u>

9. Debtors

	2021 £	2020 £
Trade debtors	486	81
Other debtors	-	-
	<u>486</u>	<u>-</u>
	<u><u>486</u></u>	<u><u>81</u></u>

10. Creditors: amounts due within 1 year

	2021 £	2020 £
Accruals	1,000	1,000
Other taxation and social security	-	1,384
	<u>1,000</u>	<u>-</u>
	<u><u>1,000</u></u>	<u><u>2,384</u></u>

Our Lady of Lourdes Pre-School

Notes to the financial statements

For the year ended 31 August 2021

11. Analysis of net assets between funds

	Unrestricted funds £	Total funds £
Tangible fixed assets	161	161
Current assets	23,301	23,301
Current liabilities	(1,000)	(1,000)
Net assets at 31 August 2021	22,462	22,462

12. Movements in funds

	At 1 September 2020 £	Income £	Expenditure £	Transfers between funds £	At 31 August 2021 £
Unrestricted funds					
General funds	16,187	80,111	(73,836)	-	22,462
Total unrestricted	16,187	80,111	(73,836)	-	22,462
Total funds	16,187	80,111	(73,836)	-	22,462

13. Reconciliation of net movement in funds to net cash flow from operating activities

	2021 £	2020 £
Net movement in funds	6,275	(9,039)
Adjustments for:		
Depreciation charges	150	150
Dividends, interest and rents from investments	(4)	(52)
Decrease / (increase) in debtors	(405)	1,608
Increase / (decrease) in creditors	(1,384)	645
Net cash provided by / (used in) operating activities	4,632	(6,688)

14. Related party transactions

There were no related party transactions during the period.