

COMPANY REGISTRATION NUMBER: 08260917
CHARITY REGISTRATION NUMBER: 1152296

Ladybird Forest Pre-School Ampthill
Company Limited by Guarantee
Unaudited Financial Statements
31 August 2025

EXCEL ACCOUNTANTS (BEDS) LTD

Chartered accountants

Excel House
3 Duke Street
Bedford
MK40 3HR

Ladybird Forest Pre-School Ampthill

Company Limited by Guarantee

Financial Statements

Year ended 31 August 2025

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Ladybird Forest Pre-School Ampthill

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 August 2025

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 August 2025.

Reference and administrative details

Registered charity name Ladybird Forest Pre-School Ampthill

Charity registration number 1152296

Company registration number 8260917

Principal office and registered office C/O Russell Lower School
Queens Road
Ampthill
Beds
MK45 2TD

The trustees	Mrs S Pennock	
	Mr L Haines	
	Mrs N Sherry	
	Mrs J Collins	appointed 18/06/2025
	Mrs J Breeden	appointed 18/06/2025

Independent examiner Mrs S Camiah Excel Accountants (Beds) Ltd
Excel House
3 Duke Street
Bedford
MK40 3HR

Structure, governance and management

The Pre-School is a charitable company governed by its memorandum and articles of association and it operates in accordance with its trust deed established by the Early Years Alliance. Overall management of the charity is the responsibility of the trustees who are elected and co-opted under the terms of the articles of association. Day to day projects are managed and carried out by employees.

Objectives and activities

Ladybird Forest Pre-School Ampthill aims to provide a safe, secure and stimulating environment, and works within a framework which ensures equality of opportunity for all children and families. Ladybird Forest Pre-School Ampthill serves Ampthill and the surrounding area and all are welcome to join.

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 August 2025.

Ladybird Forest Pre-School Ampthill

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 August 2025

Objectives and activities *(continued)*

The Pre-School is a charitable company governed by its memorandum and articles of association and it operates in accordance with its trust deed established by the Early Years Alliance.

Overall management of the charity is the responsibility of the trustees who are elected and co-opted under the terms of the articles of association. Day to day projects are managed and carried out by employees.

Ladybird Forest Pre-School Ampthill aims to provide a safe, secure and stimulating environment, and works within a framework which ensures equality of opportunity for all children and families. Ladybird Forest Pre-School Ampthill serves Ampthill and the surrounding area and all are welcome to join.

Achievements and performance

The Pre-School continues to be popular, operating at full capacity for all sessions throughout the year and enjoys a healthy waiting list.

Air-conditioning units were installed in three rooms in 2024, with a final unit installed in February 2025. A new ramp and fencing were installed in the summer of 2025, made from composite materials for durability and ease of maintenance.

Fees and the contribution amount are reviewed annually, in line with the funding rate review schedule. In April 2025 the Pre-School introduced fees for 2 year old children, due to the different adult: child ratio. The use of funding is restricted to core hours, allowing the Pre-School to generate increased income from wraparound care.

In addition to the term-time offering, the Pre-School raised funds by providing Holiday Clubs for five weeks of the year, and also held fundraising events, including the Christmas Bazaar.

Financial review

The Pre-School recorded a profit for the year of £13,582. Overall income has increased as a result of an increase in fees, the local government funding rate, and the introduction of the new donation model, introduced in Summer 2022. However, staff costs increased by approximately £9,373 from the previous financial year and the cost of the refurbishments has impacted the net income.

Plans for future periods

There are further plans to extend the composite fencing, replace the gates, make improvements to the outside space and Forest School. In addition, the roof of the building will need to be replaced in its entirety at some stage in the future.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

Ladybird Forest Pre-School Ampthill

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 August 2025

The trustees' annual report was approved on 2026 and signed on behalf of the board of ti

Mrs J Breeden
Trustee

Ladybird Forest Pre-School Ampthill

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Ladybird Forest Pre-School Ampthill

Year ended 31 August 2025

I report to the trustees on my examination of the financial statements of Ladybird Forest Pre-School Ampthill ('the charity') for the year ended 31 August 2025.

Responsibilities and basis of report

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 your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of 'named body' which is one of the listed bodies.

Ladybird Forest Pre-School Ampthill

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Ladybird Forest Pre-School Ampthill *(continued)*

Year ended 31 August 2025

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 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 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

Mrs S Camiah

Excel Accountants (Beds) Ltd
Independent Examiner

Excel House
3 Duke Street
Bedford
MK40
3HR

Ladybird Forest Pre-School Ampthill

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 August 2025

	Note	Unrestricted funds £	2025 Total funds £	2024 Total funds £
Income and endowments				
Donations and legacies	5	247,853	247,853	248,463
Other trading activities	6	95,726	95,726	74,744
Investment income	7	582	582	458
Total income		<u>344,161</u>	<u>344,161</u>	<u>323,665</u>
Expenditure				
Expenditure on raising funds:				
Costs of other trading activities	8	1,684	1,684	4,893
Expenditure on charitable activities	9,10	328,894	328,894	332,459
Total expenditure		<u>330,579</u>	<u>330,579</u>	<u>337,351</u>
Net expenditure and net movement in funds		13,582	13,582	(13,686)
Reconciliation of funds				
Total funds brought forward		34,698	34,698	48,384
Total funds carried forward		<u>48,280</u>	<u>48,280</u>	<u>34,698</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 9 to 17 form part of these financial statements.

Ladybird Forest Pre-School Ampthill

Company Limited by Guarantee

Statement of Financial Position

Year ended 31 August 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible fixed assets	16	1,008	1,344
Current assets			
Stocks	17	–	–
Debtors	18	689	–
Cash at bank and in hand		60,471	44,939
		<u>61,159</u>	<u>44,939</u>
Creditors: amounts falling	19	13,887	9,798
Net current assets		<u>47,272</u>	<u>35,141</u>
Total assets less current liabilities		48,280	36,485
	20	-	1,787
Creditors: amounts falling			
Net assets		<u>48,280</u>	<u>34,698</u>
Funds of the charity			
Unrestricted funds		<u>48,280</u>	<u>34,698</u>
Total charity funds	22	<u>48,280</u>	<u>34,698</u>

For the 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 company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

**The statement of financial position
continues on the following page.**

The notes on pages 9 to 17 form part of these financial statements.

Ladybird Forest Pre-School Ampthill

Company Limited by Guarantee

Statement of Financial Position *(continued)*

Year ended 31 August 2025

These financial statements were approved by the board of trustees and authorised for issue on 2026, and are signed on behalf of the board by:

Mrs J Breeden
Trustee

The notes on pages 9 to 17 form part of these financial statements.

Ladybird Forest Pre-School Ampthill

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 August 2025

1 General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is C/O Russell Lower School, Queens Road, Ampthill, Beds, MK45 2TD.

2 Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3 Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Ladybird Forest Pre-School Ampthill

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2025

3 Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- entitlement to the gift, receipt is probable and its amount can be measured reliably.
- receipt is probable and entitlement is established.
income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- activities, events, non-charitable trading activities, and the sale of donated goods.
expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities
- raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Ladybird Forest Pre-School Ampthill

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2025

3 Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Long leasehold property	-	12.5% straight line
Equipment	-	25% reducing balance

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable

For impairment testing of goodwill, the goodwill acquired in a business combination is, from

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Ladybird Forest Pre-School Ampthill

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2025

3 Accounting policies *(continued)*

Financial instruments *(continued)*

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4 Limited by guarantee

The company is limited by guarantee and therefore has no issued share capital.

Ladybird Forest Pre-School Ampthill

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2025

5 Donations and legacies

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Donations				
Core funding	215,919	215,919	212,049	212,049
Donations	24,294	24,294	21,660	21,660
Grants				
Grants receivable	4,629	4,629	3,792	3,792
	<u>244,842</u>	<u>244,842</u>	<u>237,501</u>	<u>237,501</u>

6 Other trading activities

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	2024 £
Fundraising events	28,023	28,023	32,622	32,622
Fee income	70,549	70,549	53,084	53,084
Other income	164.07	164	–	–
	<u>98,737</u>	<u>98,737</u>	<u>85,706</u>	<u>85,706</u>

7 Investment income

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	2024 £
Bank interest receivable	582	582	458	458

8 Costs of other trading activities

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	2024 £
Costs of other trading activities - Membership schemes and social	964	964	762	762
Costs of other trading activities - Staging events	720	720	4,131	4,131
	<u>1,684</u>	<u>1,684</u>	<u>4,893</u>	<u>4,893</u>

Ladybird Forest Pre-School Ampthill

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2025

9 Expenditure on charitable activities by fund

	Unrestricted Funds	Total Funds 2025	Unrestricted Funds	Total Funds 2024
	£	£	£	£
Activities undertaken directly	274,078	274,078	261,089	261,089
Support costs	54,816	54,816	71,370	71,370
	328,894	328,894	332,459	332,459

10 Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2025	Total fund 2024
	£	£	£	£
Activities undertaken directly	274,078	54,816	328,894	332,459

11 Analysis of support costs

	Analysis of support costs activity 1	Total 2025	Total 2024
	£	£	£
Premises	36,772	36,772	44,576
Communications and IT	2,240	2,240	2,691
General office	3,053	3,053	4,630
Human resources	918	918	1934.1
Finance costs	447	447	407.03
Governance costs	1,810	1,810	2,723
Support costs	—	—	—
	45,240	45,240	56,961

12 Net expenditure

Net expenditure is stated after charging/(crediting):

	2025	2024
	£	£
Depreciation of tangible fixed assets	336	5,891

13 Independent examination fees

	2025	2024
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	1,810	2,723

Ladybird Forest Pre-School Ampthill

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2025

14 Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2025	2024
	£	£
Wages and salaries	252,243	242,307
Social security costs	6,928	7,743
Employer contributions to pension plans	3,998	3,746
	<u>263,169</u>	<u>253,796</u>

The average head count of employees during the year was 20 (2024: 20). The average number of full-time equivalent employees during the year is analysed as follows:

	2025 No.	2024 No.
Number of staff - Teaching staff	18	18
Number of staff - Administrative staff	2	2
	<u>20</u>	<u>20</u>

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

15 Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

16 Tangible fixed assets

	Long leasehold property £	Equipment £	Total £
Cost			
At 1 September 2024 and 31 August 2025	210,900	6,711	217,611
Additions	<u>210,900</u>	<u>6,711</u>	<u>217,611</u>
Depreciation			
At 1 September 2024	210,900	5,367	216,267
Charge for the year		336	336
At 31 August 2025	<u>210,900</u>	<u>5,703</u>	<u>216,603</u>
Carrying amount			
At 31 August 2025	<u>—</u>	<u>1,008</u>	<u>1,008</u>
At 31 August 2024	<u>—</u>	<u>1,344</u>	<u>1,344</u>

17 Stocks

	2025 £	2024 £
Raw materials and consumables	<u>—</u>	<u>—</u>

Ladybird Forest Pre-School Ampthill

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2025

18 Debtors

	2025	2024
	£	£
Trade debtors	689	–
Other debtors	–	–
	<hr/> 689	<hr/> –

19 Creditors: amounts falling due within one year

	2025	2024
	£	£
Bank loans and overdrafts	1,744	1,874
Trade creditors	8,505	3,169
Accruals and deferred income	1,560	1,200
Social security and other taxes	2,078	3,555
	<hr/> 13,887	<hr/> 9,798

20 Creditors: amounts falling due after more than one year

	2025	2024
	£	£
Bank loans and overdrafts	<hr/> –	<hr/> 1,787

21 Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £3,998 (2024: £3,746).

Ladybird Forest Pre-School Ampthill

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2025

22 Analysis of charitable funds

Unrestricted funds

	At 1 September 2024	Income	Expenditure	At 31 August 2025
	£	£	£	£
General funds	(118,415)	344,161	(330,579)	(104,833)
Unrestricted fund	153,113	–	–	153,113
	<u>34,698</u>	<u>344,161</u>	<u>(330,579)</u>	<u>48,280</u>

	At 1 September 2023	Income	Expenditure	At 31 August 2024
	£	£	£	£
General funds	(104,729)	323,665	(337,351)	(118,415)
Unrestricted fund	153,113	–	–	153,113
	<u>48,384</u>	<u>323,665</u>	<u>(337,351)</u>	<u>34,698</u>

23 Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2025 £
Tangible fixed assets	1,008	1,008
Current assets	61,159	61,159
Creditors less than 1 year	(13,887)	(13,887)
Creditors greater than 1 year	–	–

Net assets	<u>48,280</u>	<u>48,280</u>
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	Unrestricted Funds £	Total Funds 2024 £
Tangible fixed assets	1,344	1,344
Current assets	44,939	44,939
Creditors less than 1 year	(9,798)	(9,798)
Creditors greater than 1 year	(1,787)	(1,787)

Net assets	<u>34,698</u>	<u>34,698</u>
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Ladybird Forest Pre-School Ampthill

Company Limited by Guarantee

Management Information

Year ended 31 August 2025

The following pages do not form part of the financial statements.

Ladybird Forest Pre-School Ampthill

Company Limited by Guarantee

Detailed Statement of Financial Activities

Year ended 31 August 2025

	2025 £	2024 £
Income and endowments		
Donations and legacies		
Core funding	215,919	212,049
Donations	24,294	21,660
Grants receivable	4,629	3,792
	<u>244,842</u>	<u>237,501</u>
Other trading activities		
Fundraising events	28,023	32,622
Fee income	70,549	53,084
Other income	164.07	–
	<u>98,737</u>	<u>85,706</u>
Investment income		
Bank interest receivable	<u>582</u>	<u>457.84</u>
Total income	<u>344,161</u>	<u>323,665</u>

Ladybird Forest Pre-School Ampthill

Company Limited by Guarantee

Detailed Statement of Financial Activities *(continued)*

Year ended 31 August 2025

	2025 £	2024 £
Expenditure		
Costs of other trading activities	<u>1,684</u>	<u>4,893</u>
 Expenditure on charitable activities		
Wages and salaries	252,243	242,307
Employer's NIC	6,928	7,743
Pension costs	3,998	3,746
Rates and water	1,229	1,188
Light and heat	2,392	2,153
Repairs and maintenance	25,913	34,403
Insurance	3,537	3,593
Other establishment	3,701	3,238
Motor vehicle expenses	10	17
Telephone	1,616	2,158
Other office costs	1,437	2,472
Depreciation	336	5,891
Interest on bank loans and overdrafts	212	180
Other interest payable and similar charges	447	407
Accountancy	1,810	2,723
Legal and professional fees	2,005	4,106
Donations	170	–
Miscellaneous expenses etc	2,779	2,666
Training	918	1,934
Staff uniform	1,915	1,146
Subscriptions	6,239	4,268
Learning equipment & consumables	9,059	6,119
	<u>328,894</u>	<u>332,459</u>
 Total expenditure	<u>330,579</u>	<u>337,351</u>
 Net expenditure	<u>13,582</u>	<u>(13,686)</u>

Ladybird Forest Pre-School Ampthill

Company Limited by Guarantee

Notes to the Detailed Statement of Financial Activities

Year ended 31 August 2025

	2025 £	2024 £
Costs of other trading activities		
Costs of other trading activities - Membership schemes and social lotteries		
Fundraising costs	964	762
Costs of other trading activities - Staging events		
Holiday club & forest school costs	720	4,131
Costs of other trading activities	<u>1,684</u>	<u>4,893</u>

Expenditure on charitable activities

Activities undertaken directly

Staff wages	252,243	242,307
Employer's NIC	6,928	7,743
Employer's pension costs	3,998	3,746
Regulatory fees	1,015	395
Interest on bank loans and overdrafts	212	180
Software & books etc.	624	599
Learning equipment & consumables	9,059	6,119
	<u>274,078</u>	<u>261,089</u>

Support costs

Rates & water	1,229	1188.38
Light & heat	2,392	2,153
Repairs & maintenance	25,913	34,403
Insurance	3,537	3,593
Cleaning	3,701	3,238
Motor vehicle expenses	10	16.95
Payroll cost	990	996
Telephone	1,616	2,158
Printing, postage, stationery & advertising	1,437	2,472
Depreciation	336	5,891
Bank charges	447	407.03
Donations	170	—
Accountancy	1,810	2,723
Legal and professional fees	0	2,715
Miscellaneous expenses	2,155	2,067
Training	918	1,934
Staff uniforms	1,915	1,146
Subscriptions	6,239	4,268
	<u>54,816</u>	<u>71,370</u>

Expenditure on charitable activities

<u>328,894</u>	<u>332,459</u>
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