

# LINDLEY PRESCHOOL

England & Wales · Charity number 1188143

## Details

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**Status** Registered

**Legal form** CIO

**Registered** 2020-02-24

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

## Contact

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**Address** Lindley Methodist Church  
East Street  
Lindley  
Huddersfield  
HD3 3ND

**Phone** 07905725128

**Email** [hello@lindleypreschool.co.uk](mailto:hello@lindleypreschool.co.uk)

**Website** <https://www.lindleypreschool.co.uk/>

## Activities

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**Objects:** THE CHARITY WORKS FOR THE PUBLIC BENEFIT HAVING AS ITS OBJECTS THE DEVELOPMENT AND EDUCATION OF CHILDREN AND YOUNG PEOPLE IN PARTICULAR BY:(1)PROMOTING THEIR CARE AND SAFETY;(2)PROMOTING THEIR EDUCATION AND PROMOTING PARENTAL INVOLVEMENT; (3)PROMOTING THEIR HEALTH AND WELLBEING;(4)PROVIDING SERVICES TO SUPPORT THEM AND THEIR FAMILIES AND CARERS;(5)PROVIDING SERVICES TO INDIVIDUALS HOLDING MEMBERSHIP OF THE CIO; AND(6)FURTHERING THE AIMS OF THE PRE-SCHOOL LEARNING ALLIANCE.

**Activities:** The preschool is open Monday to Friday for children aged 2 to 5 years of age and delivers activities in line with the Early Years Prospectus.

## Classification

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- **How:** Provides Advocacy/advice/information
- **What:** Education/training
- **Who:** Children/young People

## Geography

- Kirklees

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£330,177	£303,334	-	-
2024-08-31	£309,876	£289,680	-	-
2023-08-31	£265,635	£248,286	-	-
2022-08-31	£0	£0	-	-
2021-08-31	£0	£0	-	-
2020-08-31	£0	£0	-	-

## Trustees

Name	Role	Appointed
ERICA WOOD		2022-11-01
KAREN MARSDEN		2022-11-01
Katharine Johnson		2025-02-25
LOREN Rayner		2025-02-25
Sally Blake		2022-11-01

**LINDLEY PRESCHOOL**

England & Wales - Charity number 1188143

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# Accounts

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## **Treasurer's Report** **AGM 25<sup>th</sup> February 2026**

### **Lindley Pre-school CIO**

#### **Financial Year 1<sup>st</sup> September 2024 – 31<sup>st</sup> August 2025**

The accounts for the year have been independently audited by an Accountant, and all figures below relate to the figures submitted in the final accounts for the year which have been emailed to all committee members before the AGM.

#### **INCOME**

Total income for the year was £330,177.

The main source of income came from NEF funding which was £251,356 for the year (an increase of £35,500 from 2023/24). The main reason for the rise in NEF is due to more families accessing the 30 hours working families funding.

Income with regards to fees was £44,904 (£4,982 less than in 2023/24). More families have been accessing funding so fees are reduced. Most families are now paying a consumable contribution.

SEN income of £23,765 was received (a decrease of £15,792 from 2023/24).

#### **EXPENDITURE**

Total expenditure for the year was £303,334.

The main item of expenditure for the year was with regards to wages (£228,245) and increase of £3,620 from 2023/24.

Our rent for the year was £31,641 (an increase of £1,092 from 2023/24).

Resources - £16,712 – many new resources purchased for the new baby room opening in 2025/26.

Trips and Entertainment - £2,132 – We paid for every preschool child to visit Swithens Farm in July. We funded family events during the year such as Mother's Day / Father's Day, Christmas Party and Graduation ceremony.

Staff Wellbeing - £3,211 – Made up of Christmas and year end meal and flowers and gifts to mark special events.

Repairs and Maintenance – £2,800 towards work done on new baby room (carpets and decorating)

Other items of expenditure have been largely the same as in previous years.

#### **SUMMARY**

Lindley Pre-school CIO has had another healthy year financially. We closed the year with a balance of £183,998 in the bank accounts taking into account accruals and creditors.

Due to the nature of our business and the uncertainty surrounding occupancy we need to have healthy reserves to be able to avoid redundancies for our permanent staff where we might have a drop in numbers, hence drop-in fees and funding for a length of time. We ideally need to keep a term's running costs in reserve, and based on last year's figures, a term's running costs would be about £110,000. Based on our reserves policy and funds available we therefore need to consider using the extra funds to further our charity's objectives.

The following proposals could be considered:-

**Opening to Younger children (9 months)** – We will not be running at a surplus for our youngest children yet so some of the surplus is offsetting this loss.

**Upstairs work** – We would need to look into budgeting for changes to the kitchen area.

**Staff Training** – Discuss with manager.

**Finance software** – Our Treasurer/Business Support Officer has historically used a number of different excel spreadsheets to monitor finances, wages, raise invoices and all have been set up from scratch – the length of time needed to do this increases each year. We could look at purchasing a financial package specifically tailored for an Early Years setting that could then be used by other members of the charity once Karen retires.

**Staffing** – We

**Fee and consumable charge changes from September 2026** - We are awaiting the Kirklees funding rates

**Staff sickness pay** – We could give an additional benefit to staff based on years of service on top of SSP.

**Company Number: CE020832**

**LINDLEY PRESCHOOL CIO**

**ACCOUNTS**

**YEAR ENDED 31 AUGUST 2025**

## LINDLEY PRESCHOOL CIO

### Information

Trustees	Erica Wood (Chair) Karen Marsden (Treasurer) Sally Blake Katharine Johnson Loren Rayner
Charity number	1188143
Company number	CE020832
Business Address	Lindley Methodist Church Centre East Street Lindley Huddersfield HD3 3ND
Accountant	Hodgson Hey Limited Heritage Exchange South Lane Elland HX5 0HG
Bankers	HSBC Bank PLC 2 Cloth Hall Street Huddersfield HD1 2ES

# LINDLEY PRESCHOOL CIO

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## LINDLEY PRESCHOOL CIO

### Independent Examiner's Report to the Trustees

We are reporting on the accounts of the charity for the year ended 31 August 2025, which are set out on pages 2, 3 and 4.

#### **Respective Responsibilities of the Trustees and the Independent Examiner**

As trustees' of the charity you are responsible for the preparation of the accounts; you consider that the audit requirement section 145 Charities Act 2011 (the act) does not apply. It is our responsibility to state, on the basis of procedures specified in the General Directions given by the Charity Commission under section 145 (5)(b) of the Act, whether particular matters have come to our attention during the course of the work undertaken.

#### **Basis of Examiner's Report**

Our examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanation from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently we do not express an audit opinion on the view given by the accounts.

#### **Independent Examiner's Statement**

In connection with our examination, no matter has come to our attention:

- which gives us reasonable cause to believe that in any material respect the requirements;
  - to keep accounting records in accordance with section 130 of the Act and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Act
  
- to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Hodgson Hey Limited  
Chartered Certified Accountants  
Heritage Exchange  
South Lane  
Elland  
HX5 0HG

Date.....

**LINDLEY PRESCHOOL CIO**

**Statement of Financial Activities  
For the Year Ended 31 August 2025**

	<b>2025</b>		<b>2024</b>	
	£	£	£	£
<b>Income</b>				
Fundraising	352		681	
Fees	44,904		49,886	
Grants - Apprenticeship	-		1,500	
Grants - NEF	251,356		215,856	
Grants - SEN	23,765		39,555	
Grants - other	7,550		-	
Bank Interest	2,250		2,398	
Donations	-		-	
	-	330,177	-	309,876
 <b>Expenditure</b>				
Wages and Salaries	228,245		224,625	
Admin costs	7,875		7,344	
Rent Payable	31,641		30,549	
Printing, Postage, Stationery	508		848	
Resources	16,712		8,757	
Website Costs	504		504	
Trips and Entertainment	2,132		1,974	
Domestic Supplies	2,093		2,939	
Snack and Refreshments	2,884		2,741	
Staff Wellbeing and Gifts	3,211		2,431	
Training	1,105		1,050	
Licences, Memberships and Insurance	2,689		2,291	
Accountancy	510		480	
Professional fees	361		349	
Bank charges	64		28	
Repairs and maintenance	2,800		2,770	
Sundry Expenses	-		-	
	-	303,334	-	289,680
 <b>Surplus for the Year</b>		26,843		20,196

We approve these accounts and confirm that we have made available all relevant records and information for their preparation

Signed on Behalf of Committee Members .....

Date .....

**LINDLEY PRESCHOOL CIO**

**Balance Sheet  
as at 31 August 2025**

	2025		2024	
	£	£	£	£
<b>Fixed Assets</b>				
Equipment		-		-
<b>Current Assets</b>				
Prepayments and accrued income		-		-
Cash at Bank	183,998		153,666	
Cash in Hand	-		-	
	183,998		153,666	
<b>Current Liabilities</b>				
Creditors: Wages	(10,594)		(10,530)	
HMRC	(835)		(3,663)	
Accruals Accountancy	(450)		(450)	
Resources	(5,000)		(2,000)	
Decorating	(2,800)		-	
Website	(504)		-	
Fees refunded in September	-		(900)	
Fees and deposits paid in advance	(849)		-	
	(21,032)		(17,543)	
<b>Net Current Assets</b>		162,966		136,123
<b>Total Assets</b>		162,966		136,123
<b>Capital Account</b>				
Balance B/fwd		136,123		115,927
Surplus for the Year		26,843		20,196
		162,966		136,123

We approve these accounts and confirm that we have made available all relevant records and information for their preparation

Signed on Behalf of Committee Members .....

Date .....

**LINDLEY PRESCHOOL CIO**

**Bank Reconciliation  
as at 31 August 2025**

	£
Opening Balace per Accounts 1 September 2024	153,666
Total Income For Year	333,418
Total Expenses For Year	(303,086)
<b>Closing Balance per Cash Book 31 August 2025</b>	<u><u>183,998</u></u>

	£
<b>Lindley Preschool CIO bank accounts as at 31 August 2025</b>	
Pre-school BMM Account	125,739
Pre-school Business Account	<u>58,259</u>
	<u><u>183,998</u></u>

## **LINDLEY PRESCHOOL CIO**

### **Notes To The Financial Statements For the Year Ended 31 August 2025**

#### **Recommendation**

We have prepared the year end accounts for Lindley Preschool CIO using the spreadsheets and documents available. We found the information contained within them to be good with the appropriate details provided in order to find the relevant invoice, cheque stub or paying-in voucher.

We have no major concerns about the accounting procedures. However as a matter of good governance we would recommend a regular review of the systems and controls in place regarding the accounting and bookkeeping.

#### **Notes to the Accounts**

We have provided comparative figures in the accounts for your information so that an appropriate analytical review can be done at the meeting.

**Company Number: CE020832**

**LINDLEY PRESCHOOL CIO**

**ACCOUNTS**

**YEAR ENDED 31 AUGUST 2025**

## LINDLEY PRESCHOOL CIO

### Information

Trustees	Erica Wood (Chair) Karen Marsden (Treasurer) Sally Blake Katharine Johnson Loren Rayner
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# LINDLEY PRESCHOOL CIO

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## LINDLEY PRESCHOOL CIO

### Independent Examiner's Report to the Trustees

We are reporting on the accounts of the charity for the year ended 31 August 2025, which are set out on pages 2, 3 and 4.

#### Respective Responsibilities of the Trustees and the Independent Examiner

As trustees' of the charity you are responsible for the preparation of the accounts; you consider that the audit requirement section 145 Charities Act 2011 (the act) does not apply. It is our responsibility to state, on the basis of procedures specified in the General Directions given by the Charity Commission under section 145 (5)(b) of the Act, whether particular matters have come to our attention during the course of the work undertaken.

#### Basis of Examiner's Report

Our examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanation from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently we do not express an audit opinion on the view given by the accounts.

#### Independent Examiner's Statement

In connection with our examination, no matter has come to our attention:

- which gives us reasonable cause to believe that in any material respect the requirements;
  - to keep accounting records in accordance with section 130 of the Act and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Act
  
- to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Hodgson Hey Limited  
Chartered Certified Accountants  
Heritage Exchange  
South Lane  
Elland  
HX5 0HG

Date.....

**LINDLEY PRESCHOOL CIO**

**Statement of Financial Activities  
For the Year Ended 31 August 2025**

	<b>2025</b>		<b>2024</b>	
	£	£	£	£
<b>Income</b>				
Fundraising	352		681	
Fees	44,904		49,886	
Grants - Apprenticeship	-		1,500	
Grants - NEF	251,356		215,856	
Grants - SEN	23,765		39,555	
Grants - other	7,550		-	
Bank Interest	2,250		2,398	
Donations	-		-	
	-	330,177	-	309,876
 <b>Expenditure</b>				
Wages and Salaries	228,245		224,625	
Admin costs	7,875		7,344	
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Bank charges	64		28	
Repairs and maintenance	2,800		2,770	
Sundry Expenses	-		-	
	-	303,334	-	289,680
 <b>Surplus for the Year</b>		26,843		20,196

We approve these accounts and confirm that we have made available all relevant records and information for their preparation

Signed on Behalf of Committee Members .....

Date .....

**LINDLEY PRESCHOOL CIO**

**Balance Sheet  
as at 31 August 2025**

	2025		2024	
	£	£	£	£
<b>Fixed Assets</b>				
Equipment		-		-
<b>Current Assets</b>				
Prepayments and accrued income		-		-
Cash at Bank	183,998		153,666	
Cash in Hand	-		-	
	183,998		153,666	
<b>Current Liabilities</b>				
Creditors: Wages	(10,594)		(10,530)	
HMRC	(835)		(3,663)	
Accruals Accountancy	(450)		(450)	
Resources	(5,000)		(2,000)	
Decorating	(2,800)		-	
Website	(504)		-	
Fees refunded in September	-		(900)	
Fees and deposits paid in advance	(849)		-	
	(21,032)		(17,543)	
<b>Net Current Assets</b>		162,966		136,123
<b>Total Assets</b>		162,966		136,123
<b>Capital Account</b>				
Balance B/fwd		136,123		115,927
Surplus for the Year		26,843		20,196
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We approve these accounts and confirm that we have made available all relevant records and information for their preparation

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Date .....

**LINDLEY PRESCHOOL CIO**

**Bank Reconciliation  
as at 31 August 2025**

	£
Opening Balace per Accounts 1 September 2024	153,666
Total Income For Year	333,418
Total Expenses For Year	(303,086)
<b>Closing Balance per Cash Book 31 August 2025</b>	<u><u>183,998</u></u>

	£
<b>Lindley Preschool CIO bank accounts as at 31 August 2025</b>	
Pre-school BMM Account	125,739
Pre-school Business Account	<u>58,259</u>
	<u><u>183,998</u></u>

## **LINDLEY PRESCHOOL CIO**

### **Notes To The Financial Statements For the Year Ended 31 August 2025**

#### **Recommendation**

We have prepared the year end accounts for Lindley Preschool CIO using the spreadsheets and documents available. We found the information contained within them to be good with the appropriate details provided in order to find the relevant invoice, cheque stub or paying-in voucher.

We have no major concerns about the accounting procedures. However as a matter of good governance we would recommend a regular review of the systems and controls in place regarding the accounting and bookkeeping.

#### **Notes to the Accounts**

We have provided comparative figures in the accounts for your information so that an appropriate analytical review can be done at the meeting.

**LINDLEY PRESCHOOL**

England & Wales - Charity number 1188143

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# Accounts

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## **Treasurer's Report** **AGM 25<sup>th</sup> February 2025**

### **Lindley Pre-school CIO**

#### **Financial Year 1<sup>st</sup> September 2023 – 31<sup>st</sup> August 2024**

We closed the financial year with total income received of £309,876 and expenditure incurred of £289,680.

The accounts for the year have been independently audited by an Accountant and all figures below relate to the figures submitted in the final accounts for the year which have been emailed to all committee members before the AGM.

#### **INCOME**

Total income for the year was £309,876.

The main source of income came from NEF funding which was £215,856 for the year (an increase of £32,701 from 2022/23). The main reason for the rise in NEF is due to more families accessing the 30 hours funding for 3/4 year olds and 15 hour funding being available for 2 year olds working families.

Income with regards to fees was £49,886 (only £300 more than 2022/23). More families have been accessing funding so fees collected has only increased slightly.

SEN income of £39,555 was received (an increase of £9,705 from 2022/23).

Fundraising activities over the year raised £681 (sponsored summer event – a further £300 was collected but banked in 2024/25 from the summer event). Bank interest increased this year due to keeping more funds in our Money Manager account and raising interest of about £200 per month.

#### **EXPENDITURE**

Total expenditure for the year was £289,680.

The main item of expenditure for the year was with regards to wages (£224,625) and increase of £32,806 from 2022/23. These will be increasing each year as we have put up our hourly rates for staff to ensure we are paying over the amount of the National Living Wage. It is also higher due to the extra staffing needed to support our high number of SEN children.

Our rent for the year was £30,549 (an increase of £4,458 from 2022/23).

Resources - £8,757 – used to improve the provision both upstairs, downstairs and for the outdoor area.

Trips and Entertainment - £1,974 (paid for coach in 2024/25 of £450 to add onto this)– We paid for every preschool child to visit Cockfields Farm in July. We also had PJ drama visit Preschool for a session a week for part of the year. We funded family events during the year such as Mothers Day / Fathers Day, Christmas Party and Graduation ceremony.

Staff Wellbeing - £2,431 – Made up of Christmas and year end meal and flowers and gifts to mark special events including a 15 year service party and 2 staff leaving events.

Repairs and Maintenance – We spent £2,770 on a new fence for our outdoor area. As agreed at the last AGM we ringfenced £15,000 to improve our outdoor area (£2700 spent on fence during 2023/24). Sally and Karen have been in discussions with the Church about purchasing an outdoor structure for the Woodland Area. If the committee are in agreement then we can use the remaining £12,000 towards this and discuss finances again if more is needed for any groundwork etc.

Other items of expenditure have been largely the same as in previous years.

Training of £1,050 was mainly mandatory training for 2023/24 however this also included a joining fee to the Rebecca McGrath Management hub that the Manager has found useful.

## **SUMMARY**

Lindley Pre-school CIO has had a healthy year financially. We closed the year with a balance of £153,666 in the bank accounts taking into account accruals and creditors.

Due to the nature of our business and the uncertainty surrounding occupancy we need to have healthy reserves to be able to avoid redundancies for our permanent staff where we might have a drop in numbers, hence drop in fees and funding for a length of time. We ideally need to keep a term's running costs in reserve, and based on last year's figures, a term's running costs would be about £100,000. Based on our reserves policy and funds available we therefore need to consider using the extra funds to further our charity's objectives.

The following proposals could be considered:-

**Continuing to develop the woodland area** - As agreed at the last AGM we ringfenced £15,000 to improve our outdoor area (£2700 spent on fence during 2023/24). Sally and Karen have been in discussions with the Church about purchasing an outdoor structure for the Woodland Area. If the committee are in agreement then we can use the remaining £12,000 towards this and discuss finances again if more is needed for any groundwork etc.

**Opening to Younger children (9 months)** - Government Funding is available for babies from 9 months old from September - we could use some of the extra money to offset some of the initial losses made if we lower the age limit that children can start to attend preschool.

**Upstairs work** – We would need to look into budgeting for changes to the kitchen area and also partition the larger room to make it work for our 2 year old children who could move upstairs to accommodate a baby room downstairs

**Staff Training** – We set a budget of £4000 for September 2024-August 2026 (in addition to mandatory training) to use where staff show an interest in pursuing areas to enhance their knowledge and improve our provision. We have so far spent £450 on Noodle Now (September 2025) and have spent a further £500 on staff cover during 2023/24 for bank staff to cover so that staff have more time to enhance their own professional development (eg. Dingleys Promise).

**Website** – We currently pay £550 a year just for hosting, software updates and backups. This seems to be a high cost just for this service and the website is difficult to navigate and keep up to date. We could look at having this redesigned with the option of having it updated also on a regular basis as part of the payment agreement.

**Finance software** – Our Treasurer/Business Support Officer has historically used a number of different excel spreadsheets to monitor finances, wages, raise invoices and all have been set up from scratch – the length of time needed to do this increases each year. We could look at purchasing a financial package specifically tailored for an Early Years setting that could then be used by other members of the charity once Karen retires.

**Staffing** – We have a current bank staff member who is interested in completing a university course during 2025/26 and would need a fixed term placement with us for the year whilst attending the course. Preschool would be given a sum to support the staffing costs (including cover for when staff has to attend other placements).

### **Fee and consumable charge changes from September 2025**

I would propose that session costs should increase as follows to keep in line with funding rate increases but our consumable charge remains the same which is lower than many other early years providers –

3 hour session £17.00 (currently £16.00)

6 hour session £34.00 (currently £32.00)

9 hour session £51.00 (currently £48.00)

Fee payers therefore pay £5.66 per hour and we receive £5.50 per hour for funded hours plus approximately 33p per hour in a consumable charge. For those under 3 years old, our funding rate is higher but in previous year's we have chosen to keep the fees the same for all age groups - This is something we need to consider if reducing the age of children able to attend the setting due to the higher staff:child ratio.

**Staffing** – We have a number of staff on fixed term contracts that will need to be reviewed in the summer term to see if we are able to offer the same number of hours from September 2025 depending on occupancy. Sally will be looking at this as SEN funding available has dropped this year and will decrease even further from April 2025.

**Company Number: CE020832**

**LINDLEY PRESCHOOL CIO**

**ACCOUNTS**

**YEAR ENDED 31 AUGUST 2024**

## LINDLEY PRESCHOOL CIO

### Information

Trustees	Claire Parr (Chair) Karen Marsden (Treasurer) Amy Walker (Secretary) Sally Blake Erica Wood
Charity number	1188143
Company number	CE020832
Business Address	Lindley Methodist Church Centre East Street Lindley Huddersfield HD3 3ND
Accountant	Hodgson Hey Limited Heritage Exchange South Lane Elland HX5 0HG
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**LINDLEY PRESCHOOL CIO**

**Independent Examiner's Report to the Trustees**

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**Respective Responsibilities of the Trustees and the Independent Examiner**

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**Independent Examiner's Statement**

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- which gives us reasonable cause to believe that in any material respect the requirements;
  - to keep accounting records in accordance with section 130 of the Act and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Act
  
- to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Hodgson Hey Limited  
Chartered Certified Accountants  
Heritage Exchange  
South Lane  
Elland  
HX5 0HG

Date.....

**LINDLEY PRESCHOOL CIO**

**Statement of Financial Activities  
For the Year Ended 31 August 2024**

	<b>2024</b>		<b>2023</b>	
	£	£	£	£
<b>Income</b>				
Fundraising	681		1,980	
Fees	49,886		49,591	
Grants - Apprenticeship	1,500		-	
Grants - NEF	215,856		183,155	
Grants - SEN	39,555		29,850	
Bank Interest	2,398		1,059	
Donations	-		-	
	-	309,876	-	265,635
 <b>Expenditure</b>				
Wages and Salaries	224,625		191,819	
Admin costs	7,344		7,460	
Rent Payable	30,549		26,091	
Printing, Postage, Stationery	848		535	
Telephone and Fax	-		-	
Resources	8,757		6,238	
Website Costs	504		509	
Trips and Entertainment	1,974		2,729	
Domestic Supplies	2,939		2,394	
Snack and Refreshments	2,741		2,374	
Cost of Fundraising	-		237	
Staff Wellbeing and Gifts	2,431		2,758	
Training	1,050		953	
Licences, Memberships and Insurance	2,291		2,385	
Accountancy	480		570	
Professional fees	349		1,074	
Bank charges	28		100	
Repairs and maintenance	2,770		-	
Sundry Expenses	-		60	
Depreciation	-		-	
	-	289,680	-	248,286
 <b>Surplus for the Year</b>		20,196		17,349

We approve these accounts and confirm that we have made available all relevant records and information for their preparation

Signed on Behalf of Committee Members .....

Date .....

**LINDLEY PRESCHOOL CIO**

**Balance Sheet  
as at 31 August 2024**

	2024		2023	
	£	£	£	£
<b>Fixed Assets</b>				
Equipment		-		-
<b>Current Assets</b>				
Prepayments and accrued income		-		-
Cash at Bank	153,666		128,043	
Cash in Hand	-		-	
	153,666		128,043	
<b>Current Liabilities</b>				
Creditors: Wages	(10,530)		(6,244)	
HMRC	(3,663)		(2,079)	
Accruals: Accountancy	(450)		(450)	
Resources	(2,000)		(1,000)	
Apprenticeship grant	-		(1,500)	
Fees refunded in September	(900)		(843)	
	(17,543)		(12,116)	
<b>Net Current Assets</b>		136,123		115,927
<b>Total Assets</b>		136,123		115,927
<b>Capital Account</b>				
Balance B/fwd		115,927		98,578
Surplus for the Year		20,196		17,349
		136,123		115,927

We approve these accounts and confirm that we have made available all relevant records and information for their preparation

Signed on Behalf of Committee Members .....

Date .....

**LINDLEY PRESCHOOL CIO**

**Bank Reconciliation  
as at 31 August 2024**

	£
Opening Balace per Accounts 1 September 2023	128,043
Total Income For Year	311,041
Total Expenses For Year	(285,418)
<b>Closing Balance per Cash Book 31 August 2024</b>	<u><u>153,666</u></u>

	£
<b>Lindley Preschool CIO bank accounts as at 31 August 2024</b>	
Pre-school BMM Account	123,489
Pre-school Business Account	<u>30,177</u>
	<u><u>153,666</u></u>

## **LINDLEY PRESCHOOL CIO**

### **Notes To The Financial Statements For the Year Ended 31 August 2024**

#### **Recommendation**

We have prepared the year end accounts for Lindley Preschool CIO using the spreadsheets and documents available. We found the information contained within them to be good with the appropriate details provided in order to find the relevant invoice, cheque stub or paying-in voucher.

We have no major concerns about the accounting procedures. However as a matter of good governance we would recommend a regular review of the systems and controls in place regarding the accounting and bookkeeping.

#### **Notes to the Accounts**

We have provided comparative figures in the accounts for your information so that an appropriate analytical review can be done at the meeting.

**Company Number: CE020832**

**LINDLEY PRESCHOOL CIO**

**ACCOUNTS**

**YEAR ENDED 31 AUGUST 2024**

## LINDLEY PRESCHOOL CIO

### Information

Trustees	Claire Parr (Chair) Karen Marsden (Treasurer) Amy Walker (Secretary) Sally Blake Erica Wood
Charity number	1188143
Company number	CE020832
Business Address	Lindley Methodist Church Centre East Street Lindley Huddersfield HD3 3ND
Accountant	Hodgson Hey Limited Heritage Exchange South Lane Elland HX5 0HG
Bankers	HSBC Bank PLC 2 Cloth Hall Street Huddersfield HD1 2ES

# LINDLEY PRESCHOOL CIO

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Statement of Financial Activities	2
Balance Sheet	3
Bank Reconciliation	4
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## LINDLEY PRESCHOOL CIO

### Independent Examiner's Report to the Trustees

We are reporting on the accounts of the charity for the year ended 31 August 2024, which are set out on pages 2, 3 and 4.

#### Respective Responsibilities of the Trustees and the Independent Examiner

As trustees' of the charity you are responsible for the preparation of the accounts; you consider that the audit requirement section 145 Charities Act 2011 (the act) does not apply. It is our responsibility to state, on the basis of procedures specified in the General Directions given by the Charity Commission under section 145 (5)(b) of the Act, whether particular matters have come to our attention during the course of the work undertaken.

#### Basis of Examiner's Report

Our examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanation from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently we do not express an audit opinion on the view given by the accounts.

#### Independent Examiner's Statement

In connection with our examination, no matter has come to our attention:

- which gives us reasonable cause to believe that in any material respect the requirements;
  - to keep accounting records in accordance with section 130 of the Act and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Act
  
- to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Hodgson Hey Limited  
Chartered Certified Accountants  
Heritage Exchange  
South Lane  
Elland  
HX5 0HG

Date.....

**LINDLEY PRESCHOOL CIO**

**Statement of Financial Activities  
For the Year Ended 31 August 2024**

	<b>2024</b>		<b>2023</b>	
	£	£	£	£
<b>Income</b>				
Fundraising	681		1,980	
Fees	49,886		49,591	
Grants - Apprenticeship	1,500		-	
Grants - NEF	215,856		183,155	
Grants - SEN	39,555		29,850	
Bank Interest	2,398		1,059	
Donations	-		-	
	-	309,876	-	265,635
 <b>Expenditure</b>				
Wages and Salaries	224,625		191,819	
Admin costs	7,344		7,460	
Rent Payable	30,549		26,091	
Printing, Postage, Stationery	848		535	
Telephone and Fax	-		-	
Resources	8,757		6,238	
Website Costs	504		509	
Trips and Entertainment	1,974		2,729	
Domestic Supplies	2,939		2,394	
Snack and Refreshments	2,741		2,374	
Cost of Fundraising	-		237	
Staff Wellbeing and Gifts	2,431		2,758	
Training	1,050		953	
Licences, Memberships and Insurance	2,291		2,385	
Accountancy	480		570	
Professional fees	349		1,074	
Bank charges	28		100	
Repairs and maintenance	2,770		-	
Sundry Expenses	-		60	
Depreciation	-		-	
	-	289,680	-	248,286
 <b>Surplus for the Year</b>		20,196		17,349

We approve these accounts and confirm that we have made available all relevant records and information for their preparation

Signed on Behalf of Committee Members .....

Date .....

**LINDLEY PRESCHOOL CIO**

**Balance Sheet  
as at 31 August 2024**

	2024		2023	
	£	£	£	£
<b>Fixed Assets</b>				
Equipment		-		-
<b>Current Assets</b>				
Prepayments and accrued income		-		-
Cash at Bank	153,666		128,043	
Cash in Hand	-		-	
	153,666		128,043	
<b>Current Liabilities</b>				
Creditors: Wages	(10,530)		(6,244)	
HMRC	(3,663)		(2,079)	
Accruals: Accountancy	(450)		(450)	
Resources	(2,000)		(1,000)	
Apprenticeship grant	-		(1,500)	
Fees refunded in September	(900)		(843)	
	(17,543)		(12,116)	
<b>Net Current Assets</b>		136,123		115,927
<b>Total Assets</b>		136,123		115,927
<b>Capital Account</b>				
Balance B/fwd		115,927		98,578
Surplus for the Year		20,196		17,349
		136,123		115,927

We approve these accounts and confirm that we have made available all relevant records and information for their preparation

Signed on Behalf of Committee Members .....

Date .....

**LINDLEY PRESCHOOL CIO**

**Bank Reconciliation  
as at 31 August 2024**

	£
Opening Balace per Accounts 1 September 2023	128,043
Total Income For Year	311,041
Total Expenses For Year	(285,418)
<b>Closing Balance per Cash Book 31 August 2024</b>	<u>153,666</u>

	£
<b>Lindley Preschool CIO bank accounts as at 31 August 2024</b>	
Pre-school BMM Account	123,489
Pre-school Business Account	<u>30,177</u>
	<u>153,666</u>

## **LINDLEY PRESCHOOL CIO**

### **Notes To The Financial Statements For the Year Ended 31 August 2024**

#### **Recommendation**

We have prepared the year end accounts for Lindley Preschool CIO using the spreadsheets and documents available. We found the information contained within them to be good with the appropriate details provided in order to find the relevant invoice, cheque stub or paying-in voucher.

We have no major concerns about the accounting procedures. However as a matter of good governance we would recommend a regular review of the systems and controls in place regarding the accounting and bookkeeping.

#### **Notes to the Accounts**

We have provided comparative figures in the accounts for your information so that an appropriate analytical review can be done at the meeting.

**LINDLEY PRESCHOOL**

England & Wales - Charity number 1188143

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# Accounts

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## **Treasurer's Report** **AGM 20<sup>th</sup> February 2024**

### **Lindley Pre-school CIO**

#### **Financial Year 1<sup>st</sup> September 2022 – 31<sup>st</sup> August 2023**

Both income and expenditure increased significantly for our final year as Lindley Preschool Playgroup. We closed the financial year with total income received of £227,870 and expenditure incurred of £218,847. This results in a surplus of £9,023.

The accounts for the year have been independently audited by an Accountant and all figures below relate to the figures submitted in the final accounts for the year.

#### **INCOME**

Total income for the year was £265,635.

The main source of income came from NEF funding which was £183,155 for the year (an increase of £14,684 from 2021/22).

Income with regards to fees was £49,591 (an increase of £8,406 from 2021/22). Our wraparound service expanded from January 2023 to include Monday which has contributed to the rise in income from NEF and fees.

SEN income of £29,850 was received (an increase of £12,030 from 2021/22).

Fundraising activities over the year raised £1,743 and we accrued £1,059 in bank interest from our business savings account.

#### **EXPENDITURE**

Total expenditure for the year was £248,286.

The main item of expenditure for the year was with regards to wages and admin costs (£199,279) and increase of £23,685 from 2021/22. These will be increasing each year as we have put up our hourly rates for staff to ensure we are paying over the amount of the National Living Wage. It is also higher due to the extra staffing needed to support our SEN children.

Our rent for the year was £26,091 (an increase of £4,747 from 2021/22). This is mainly due to using the downstairs room more for full time wraparound care, more sessions for 2 year olds and a price increase.

Other main costs for the year were as follows:-

Resources - £6,238 – used to improve the provision both upstairs, downstairs and for the outdoor area.

Trips and Entertainment - £2,729 – We paid for every preschool child to visit Cockfields Farm in July. We also had PJ drama visit Preschool for a session a week all year. We funded family events during the year such as Mothers Day / Fathers Day, Coronation day celebration, Christmas Party and Graduation ceremony.

Staff Wellbeing - £2,758 – This is of high priority to us and is made up of staff gift vouchers, refreshments for training days, Christmas and year end meal and flowers and gifts to mark special events.

Other items of expenditure have been largely the same as in previous years apart from our Accountancy fees due to the wages processing being now done in-house.

## **SUMMARY**

Lindley Pre-school CIO has had a healthy year financially during its first year of transitioning to a CIO. We closed the year with a balance of £115,927 in the bank accounts taking into account accruals and creditors. We ideally need to keep a term's running costs in reserve, and based on last year's figures, a term's running costs would be about £85,000. The reserve amount we need to hold is likely to increase during 2023/24 as costs are increasing, mainly staffing.

As discussed in previous committee meetings, we are committed to investing in staff's Continual Professional Development over the coming years and have set a budget of £4000 over the next 2 years (in addition to mandatory training) to use where staff show an interest in pursuing areas to enhance their knowledge and improve our provision.

We also would like to improve our outdoor and woodland area and can invest up to £15,000 to do this (maybe looking at a permanent outdoor structure if agreed with the Church). The outdoor fence needs to be replaced and church have agreed with this although we still need to agree on exact specifications.

Due to the nature of our business and the uncertainty surrounding occupancy we need to have healthy reserves to be able to avoid redundancies for our permanent staff where we might have a drop in numbers, hence drop in fees and funding for a length of time.

Fee increases will be necessary for September 2024, but these will be reviewed before Easter when we know what the Kirklees Funding rates will be. We will also review our consumable contribution charge which was brought in from September 2023.

We are currently very uncertain about how new SEN funding rules will change from April 2024 and this will have an impact on our staffing if this is to drop as we have some staff contracted until the end of July. We will no longer be able to employ staff on as many hours to be one to one with our SEN children if we do not receive appropriate funding after this.

**LINDLEY PRESCHOOL**

England & Wales - Charity number 1188143

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# Accounts

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## **Treasurer's Report** **AGM 7<sup>th</sup> February 2023**

### **Lindley Pre-school**

#### **Financial Year 1<sup>st</sup> September 2021 – 31<sup>st</sup> August 2022**

**The following information relates to the income and expenditure through our unincorporated charity number 1033535 which ceased trading on 31<sup>st</sup> August 2022. For accounting purposes, we started trading as Lindley Preschool CIO (charity number 118143) from 1<sup>st</sup> September 2022.**

Both income and expenditure increased significantly for our final year as Lindley Preschool Playgroup. We closed the financial year with total income received of £227,870 and expenditure incurred of £218,847. This results in a surplus of £9,023.

The accounts for the year have been independently audited by an Accountant and all figures below relate to the figures submitted in the final accounts for the year.

#### **INCOME**

The main source of income came from NEF funding which was £168,471 for the year (an increase of £40,550 from 2020/21). SEN income of £17,820 was received ( an increase of £13,725 from 2020/21).

Income with regards to fees was £41,185. This is an increase of £9,828 from the previous year. Once reason for the increase in income was due to trialling the extended opening hours until 6pm 2 nights a week. We have also been able to increase our occupancy by renting another room downstairs for our 2 year olds.

We did not do any fundraising activities over the year.

#### **EXPENDITURE**

The main item of expenditure for the year was with regards to wages (£175,594) and increase of £41,300 from 2020/21. These will be increasing each year as we have put up our hourly rates for staff to ensure we are paying over the amount of the National Living Wage. We are also opening for wraparound care 5 nights a week from January 2023 so wages will increase.

Our rent for the year increased to £21,344 from £13,815 in 2020/21 due to a price rise and using the downstairs room for our snug and wraparound care.

We spent more on resources this year due to the downstairs room. The increased occupancy and opening hours has also meant that both snack and domestic supply costs have increased as would be expected. We used all of our training budget during the year and payroll and accountancy costs are similar to the previous year.

We spent £2,338 on trips and family learning events including a paid trip for the children to Ponderosa farm.

We spent £1300 on improving our outdoor provision.

## **SUMMARY**

Pre-school has had another healthy year financially. We closed the year with a balance of £98,578 in the bank accounts and all assets have been transferred to the Lindley CIO bank accounts. We ideally need to keep a term's running costs in reserve, and based on last year's figures, a term's running costs would be about £72,000. The reserve amount we need to hold is likely to increase during 2022/23 as we open our wraparound care 5 nights a week and use the 2 year old room on a more regular basis.

Any potential shortfall in 2022/23 as we are opening for extended hours should hopefully be offset by the surplus we made last year.

Fee increases will be necessary for September 2023, but these will be reviewed after Easter when we know what the Kirklees Funding rates will be.

**Lindley Preschool**  
**CIO number 1188143**  
**Statement of Financial Activities**  
**For the Period 1<sup>st</sup> September 2021 to 31<sup>st</sup> August 2022**

**Income**

Fundraising	Nil
Fees	Nil
Grants	Nil
Donations	Nil
<b>Total</b>	<b><u>Nil</u></b>

**Expenditure**

Wages and Salaries	Nil
Rent	Nil
Other Costs	Nil

<b>Total</b>	<b><u>Nil</u></b>
<b>Surplus for Year</b>	<b><u>Nil</u></b>

All funds from Lindley Preschool Playgroup (1033535) transferred to Lindley Preschool CIO for start of financial year September 2022 - August 2023.

**LINDLEY PRESCHOOL**

England & Wales - Charity number 1188143

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# Accounts

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## **Treasurer's Report** **AGM 30<sup>th</sup> November 2021**

### **Lindley Pre-school**

#### **Financial Year 1<sup>st</sup> September 2020 – 31<sup>st</sup> August 2021**

The following information relates to the income and expenditure through our existing unincorporated charity number 1033535 . The CIO (charity number 118143) has been set up since 24<sup>th</sup> February 2020, however due to the pandemic there was a delay in opening our business account. This has now been done and we are awaiting confirmation from Ofsted that we can transfer over to the new CIO. Therefore we will need to submit a nil return for the CIO for the accounts 1<sup>st</sup> September 2020 to 31<sup>st</sup> August 2021.

We closed the financial year with total income received of £163,689 and expenditure incurred of £162,348. This results in a surplus of £1,341.

The accounts for the year have been independently audited by an Accountant and all figures below relate to the figures submitted in the final accounts for the year.

#### **INCOME**

The main source of income came from NEF funding which was £127,921 for the year (a decrease of £4,217 from 2019/20). SEN income of £4,095 was received ( a decrease of £21,075 from 2019/20).

Income with regards to fees was £31,357. This is an increase of £17,958 from the previous year mainly due to more fee paying rather than funded children and the fact we were closed for a time over 2019/20 due to the pandemic.

We did not do any fundraising activities over the year mainly due to being unable to hold family events over the pandemic.

#### **EXPENDITURE**

The main item of expenditure for the year was with regards to wages (£134,294). These will be increasing each year as we have put up our hourly rates for staff to ensure we are paying over the amount of the National Living Wage.

Most other items of expenditure have remained roughly the same over the year compared to the previous year. Although we spent less on trips and entertainment and training, once again due to restrictions during the pandemic.

#### **SUMMARY**

Pre-school has had another healthy year financially. We closed the year with a balance of £92,876 in the bank accounts. We ideally need to keep a term's running costs in reserve, and based on last year's figures, a term's running costs would be about £55,000. Therefore, we have a £37,000 surplus that we can use this year. We are looking to have an extremely busy year

during 2021/22 and there will be many opportunities to spend money to further enhance the children's time at Preschool.

We are in the position where we can offer a wage rise to all staff (last time we increased wages in January 2021) in anticipation of the National Living Wage increasing in April. National living wage is increasing by 6.5% and we could offer this increase to all staff.

We can pay for our garden centre visit this December for all families and for family events.

We can hopefully look forward to offering to pay for all children to go free of charge on a preschool trip again this year.

Fees increased in September 2021 and we can look to increase these again in September 2022 depending on our financial position later in the year.

**Lindley Preschool**

**CIO number 1188143**

**Statement of Financial Activities**

**For the Period 1<sup>st</sup> September to 31<sup>st</sup> August 2021**

**Income**

Fundraising	Nil	
Fees	Nil	
Grants		Nil
Donations	Nil	
<b>Total</b>	<b><u>Nil</u></b>	

**Expenditure**

Wages and Salaries	Nil	
Rent	Nil	
Other Costs	Nil	
<b>Total</b>	<b><u>Nil</u></b>	
<b>Surplus for Year</b>	<b><u>Nil</u></b>	