

**LORDSMEAD PRE-SCHOOL PLAYGROUP
TRUSTEES' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025**

Clarity Bookkeeping & Accounts Ltd
FMAAT & Licenced AAT Accountant
5 Amberley Close
Calne
SN11 9UP



**Lordsmead Pre-School Playgroup
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Lordsmead Pre-School Playgroup Trustees' Report For The Year Ended 31 August 2025

The trustees present their report and the financial statements for the year ended 31 August 2025.

Objectives and Activities

Aims and Objectives

The trustees present their report with the financial statements of the charity for the year ended 31 August 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

Achievements and Performance

Main Achievements

The principle activity of the charity is to provide appropriate play, education and care facilities for preschool age children. In setting our objectives and planning our activities the Trustees have given careful consideration to the Charity Commission's general guidance on public benefit.

Financial Review

Financial Position

For the year ended 31 August 2025, the pre-school is reporting a surplus of £6558 (2024: surplus £23,791).

Reserves Policy

It is the aim of the trustees to maintain funds which are free reserves of the Charity, at a level which provides sufficient funds to cover redundancy payments and future improvements to facilities.

Structure, Governance and Management

Governing Document

Lordsmead Pre-School Playgroup was registered as a charity on 23 November 1993 (registered under charity number 1028609). The charity is governed by constitution, which was adopted on 31 March 1993 and updated on 30 October 2009. The charity was established to enhance the development and education of children under the statutory school age by encouraging parents to understand and provide for the needs of their children through community groups and by offering appropriate play, education and care facilities.

Trustee Selection Methods

The charity's work focuses upon young people. The trustees seek to ensure that the needs of this group are appropriately reflected through the diversity of the trustee body. The more traditional business skills are well represented on the Board of Trustees. In the event of particular skills being lost due to retirements, individuals are approached to offer themselves for election to the Board of Trustees.

Reference and Administrative Details

Trustees

Mr Steve Goulton - Trustee
Mrs Bobbie-Louise Smith - Trustee (appointed 16/09/2024)
Mrs Elizabeth Prince - Trustee (appointed 16/09/2024)

Charity Number

1028609

Principal Address

St Peters Church
Lords Mead Pre-School
Chippenham
Wiltshire
SN14 0LL



**Lordsmead Pre-School Playgroup
Trustees' Report (continued)
For The Year Ended 31 August 2025**

Independent Examiner

Clarity Bookkeeping & Accounts Ltd FMAAT & Licenced AAT Accountant
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**Lordsmead Pre-School Playgroup
Trustees' Report (continued)
For The Year Ended 31 August 2025**

The trustees' report was approved by the board of trustees and signed on its behalf by:



Mr Steve Goulton

Trustee

14th January 2026



**Lordsmead Pre-School Playgroup
Independent Examiner's Report to the Trustees of Lordsmead Pre-School Playgroup
For The Year Ended 31 August 2025**

I report to the trustees on my examination of the accounts of Lordsmead Pre-School Playgroup (the Trust) for the year ended 31 August 2025.

Responsibilities and Basis of Report

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

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent Examiner's Statement

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

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and contents of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

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



Clarity Bookkeeping & Accounts Ltd FMAAT & Licenced AAT Accountant

14th January 2026
5 Amberley Close
Calne
SN11 9UP

**Lordsmead Pre-School Playgroup
Statement of Financial Activities
For The Year Ended 31 August 2025**

		2025	2024
		Unrestricted funds	Unrestricted funds
	Notes	£	£
INCOME AND ENDOWMENTS FROM:			
Donations and legacies	3	248,659	240,002
Charitable activities:			
Providing appropriate play, education and care facilities		16,860	18,086
Other trading activities	4	1,252	964
Investments	5	424	387
		<u>267,195</u>	<u>259,439</u>
EXPENDITURE ON:			
Raising funds	7	(260,213)	(225,417)
Charitable activities:			
Providing appropriate play, education and care facilities	7	-	(10,121) ^e
		<u>(260,213)</u>	<u>(235,538)</u>
NET INCOME		6,982	23,901
NET MOVEMENT IN FUNDS		<u>6,982</u>	<u>23,901</u>
RECONCILIATION OF FUNDS:			
Total funds brought forward		93,087	69,186
TOTAL FUNDS CARRIED FORWARD	14	<u><u>100,069</u></u>	<u><u>93,087</u></u>

The notes on pages 7 to 10 form part of these financial statements.



**Lordsmead Pre-School Playgroup
Statement of Financial Position
As At 31 August 2025**

		2025	2024
		Unrestricted funds	Total funds
	Notes	£	£
FIXED ASSETS			
Tangible Assets	11	8,165	7,933
		<u>8,165</u>	<u>7,933</u>
CURRENT ASSETS			
Cash at bank and in hand		93,596	86,963
		<u>93,596</u>	<u>86,963</u>
Creditors: Amounts Falling Due Within One Year	12	(1,692)	(1,809)
		<u>91,904</u>	<u>85,154</u>
NET CURRENT ASSETS (LIABILITIES)			
		<u>100,069</u>	<u>93,087</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>100,069</u>	<u>93,087</u>
NET ASSETS		<u>100,069</u>	<u>93,087</u>
FUNDS OF THE CHARITY			
Unrestricted Funds		100,069	93,087
TOTAL FUNDS	14	<u>100,069</u>	<u>93,087</u>

On behalf of the board

Mr Steve Goulton
Trustee
14th January 2026

The notes on pages 7 to 10 form part of these financial statements.



**Lordsmead Pre-School Playgroup
Notes to the Financial Statements
For The Year Ended 31 August 2025**

1. General Information

Lordsmead Pre-School Playgroup is an unincorporated charity registered with the Charity Commission, registered charity number 1028609. The principal address is St Peters Church, Lords Mead Pre-School, Chippenham, Wiltshire, SN14 0LL.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

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

The charity is a Public Benefit Entity as defined by FRS 102.

2.2. Incoming Resources

All Income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, its is probable that the income will be received and can be measured reliably

2.3. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Plant & Machinery	10% Reducing Balance
Fixtures & Fittings	10% Reducing Balance
Computer Equipment	10% Reducing Balance

2.4. Cash and Cash Equivalents

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

3. Income from Donations and Legacies

	2025	2024
	Unrestricted	Unrestricted
	funds	funds
	£	£
Grants	248,659	240,002

4. Income from Other Trading Activities

	2025	2024
	Unrestricted	Unrestricted
	funds	funds
	£	£
Fundraising events	1,252	964

5. Investment Income

	2025	2024
	Unrestricted	Unrestricted
	funds	funds
	£	£
Bank interest receivable	424	387

Lordsmead Pre-School Playgroup
Notes to the Financial Statements (continued)
For The Year Ended 31 August 2025

6. Net Income/(Expenditure)

The net income is stated after charging/(crediting):

	2025	2024
	£	£
Depreciation of tangible fixed assets - owned	907	881

7. Analysis of Expenditure

	Activities undertaken directly	Support costs (see note 8)	2025
	£	£	Total
			£
Raising funds	15,726	244,487	260,213

	Activities undertaken directly	Support costs (see note 8)	2024
	£	£	Total
			£
Raising funds	11,901	213,516	225,417
Providing appropriate play, education and care facilities	30	10,091	10,121
	11,931	223,607	235,538

8. Support Costs

	2025		
	Raising funds		
	£		
Employee costs			214,749
Premises expenses			23,891
General administration			4,940
Depreciation			907
			244,487

	2024		
	Raising funds	Providing appropriate play, education and care facilities	Total
	£	£	£
Employee costs	189,087	-	189,087
Premises expenses	22,504	-	22,504
General administration	1,925	9,210	11,135
Depreciation	-	881	881
	213,516	10,091	223,607

Lordsmead Pre-School Playgroup
Notes to the Financial Statements (continued)
For The Year Ended 31 August 2025

9. Staff Costs

Staff costs were as follows:

	2025	2024
	£	£
Wages and salaries	188,502	182,366
Social security costs	16,740	2,223
Other pension costs	6,889	2,170
	212,131	186,759
	212,131	186,759

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

10. Average Number of Employees

Average number of employees during the year was: 16 (2024:)

11. Tangible Assets

	Plant & Machinery	Computer Equipment	Total
	£	£	£
Cost			
As at 1 September 2024	18,807	-	18,807
Additions	-	1,139	1,139
As at 31 August 2025	18,807	1,139	19,946
	18,807	1,139	19,946
Depreciation			
As at 1 September 2024	10,874	-	10,874
Provided during the period	793	114	907
As at 31 August 2025	11,667	114	11,781
	11,667	114	11,781
Net Book Value			
As at 31 August 2025	7,140	1,025	8,165
As at 1 September 2024	7,933	-	7,933
	7,933	-	7,933

12. Creditors: Amounts Falling Due Within One Year

	2025	2024
	£	£
Other creditors	250	480
Taxation and social security	1,442	1,329
	1,692	1,809
	1,692	1,809

13. Pension Commitments

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund.

During the year the charge to the statement of financial activities in respect of defined contribution schemes was £6,889 (2024: £2,170).

At the statement of financial position date contributions of £NIL were due to the fund and are included in creditors.

Lordsmead Pre-School Playgroup
Notes to the Financial Statements (continued)
For The Year Ended 31 August 2025

14. **Movement in Funds**

	As at 1 September 2024 £	Income £	Expenditure £	As at 31 August 2025 £
Unrestricted funds				
General:				
General unrestricted fund	93,087	267,195	(260,213)	100,069
Total funds	<u>93,087</u>	<u>267,195</u>	<u>(260,213)</u>	<u>100,069</u>
	As at 1 September 2023 £	Income £	Expenditure £	As at 31 August 2024 £
Unrestricted funds				
General:				
General unrestricted fund	69,186	259,439	(235,538)	93,087
Total funds	<u>69,186</u>	<u>259,439</u>	<u>(235,538)</u>	<u>93,087</u>

15. **Transactions with Trustees**

During the year the expenses reimbursed to the trustees or paid directly to third parties were as follows:

2025 £	2024 £
<u> </u>	<u> </u>

16. **Related Party Disclosures**



**Lordsmead Pre-School Playgroup
Detailed Statement of Financial Activities
For The Year Ended 31 August 2025**

	2025	2024
	Total funds	Total funds
	£	£
INCOME AND ENDOWMENTS FROM:		
Donations and legacies		
Grants	248,659	240,002
	<u>248,659</u>	<u>240,002</u>
Charitable Activities:		
Providing appropriate play, education and care facilities		
Children's services	13,927	-
Provision of equipment	-	55
Service charges	2,933	-
Income from charitable activities type A	-	15,503
Income from charitable activities type B	-	2,528
	<u>16,860</u>	<u>18,086</u>
Other trading activities		
Fundraising events	1,252	964
	<u>1,252</u>	<u>964</u>
Investments		
Bank interest receivable	424	387
	<u>424</u>	<u>387</u>
	267,195	259,439
EXPENDITURE ON:		
Raising funds		
Purchases Type A	-	(3,280)
Purchases Milk payments & Snacks	(2,168)	(3,288)
Purchases Consumables	(12,236)	(2,003)
Purchases Type D	-	(3,330)
Purchases Summer Trip	(1,322)	-
Wages and salaries	(188,502)	(182,366)
Employers NI	(16,740)	(2,223)
Employers pensions - defined contributions scheme	(6,889)	(2,170)
Staff training	(1,040)	(1,731)
Staff welfare	(1,009)	-
Protective clothing	-	(367)
DBS Checks	(569)	(230)
Rent	(23,891)	(22,504)
Small items of equipment expensed	(1,550)	-
Computer software costs	(59)	-
Insurance	(1,630)	(944)
Telecommunications and data costs	(1,067)	(765)
Website costs	(49)	-
Accountancy fees	(514)	-
Subscriptions	(70)	(216)

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Lordsmead Pre-School Playgroup
Detailed Statement of Financial Activities (continued)
For The Year Ended 31 August 2025

Sundry expenses	(1)	-
Depreciation of plant and machinery	(793)	-
Depreciation of computer equipment	(114)	-
	(260,213)	(225,417)
Charitable Activities:		
Providing appropriate play, education and care facilities		
Bank interest payable	-	(30)
Small items of equipment expensed	-	(2,468)
Computer software costs	-	(284)
Repairs, renewals and maintenance	-	(5,245)
Website costs	-	(49)
Accountancy fees	-	(684)
Sundry expenses	-	(480)
Depreciation	-	(881)
	-	(10,121)
	(260,213)	(235,538)
NET INCOME	6,982	23,901

