

REGISTERED COMPANY NUMBER: 08204886 (England and Wales)
REGISTERED CHARITY NUMBER: 1031512

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2022
FOR
LEWIN PRE-SCHOOL LIMITED**

Halsey & Co (Accountants) Ltd.
Chartered Certified Accountants
Registered Auditors
2 Villiers Court
40 Upper Mulgrave Road
Cheam
Surrey
SM2 7AJ

LEWIN PRE-SCHOOL LIMITED

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FOR THE YEAR ENDED 31ST MARCH 2022**

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**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2022**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st March 2022. 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 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objects of the charity are to enhance the development and education of under statutory school-age children in a community based group, involve parents in their children's education, provide a safe, secure and stimulating environment and to provide equality of opportunity for all children and families.

Public benefit

The charity has been set up to offer a specially tailored curriculum leading to approved learning outcomes. Individual care and attention is made possible by the high ratio of adults to children and fun and friendship with children and other adults is encouraged. It offers support for a personal key worker and opportunities for parents/carers and their family to be directly involved in the activities of the group and in their own child's progress.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The charity continued to deliver on its objectives during the year and overall, the financial position set out in the financial statements was satisfactory.

FINANCIAL REVIEW

Financial position

The financial position of the Charity at the year end was satisfactory and in line with previous years.

Principal funding sources

The charity receives the bulk of its incoming resources from grants from regional and government bodies, however this is supplemented by fundraising and donations.

Reserves policy

It is the policy of the Charity to ensure that income is expended upon the objects of the Charity and to ensure that reserves are maintained at a healthy enough level to cover unforeseen events and to provide a buffer should income fall unexpectedly at any point.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of new trustees

New Trustees generally come from recommendations by existing Trustees and if approved, are appointed at the next Trustees meeting.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

08204886 (England and Wales)

Registered Charity number

1031512

Registered office

11a Natal Road
Streatham
London
SW16 6JA

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2022**

Trustees

Mrs V E Sharp Retired
R P Smith
Ms J Hutton
Ms A E S Richardson

Company Secretary

R P Smith

Independent Examiner

Halsey & Co (Accountants) Ltd.
Chartered Certified Accountants
Registered Auditors
2 Villiers Court
40 Upper Mulgrave Road
Cheam
Surrey
SM2 7AJ

Approved by order of the board of trustees on 15th December 2022 and signed on its behalf by:

Mrs V E Sharp - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
LEWIN PRE-SCHOOL LIMITED**

Independent examiner's report to the trustees of Lewin Pre-school Limited ('the Company')

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

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

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.

R J Halsey BSc (Hons) FCCA.
Association Chartered Certified Accountants
Halsey & Co (Accountants) Ltd.
Chartered Certified Accountants
Registered Auditors
2 Villiers Court
40 Upper Mulgrave Road
Cheam
Surrey
SM2 7AJ

Date:

LEWIN PRE-SCHOOL LIMITED

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST MARCH 2022**

	Notes	Unrestricted fund £	Restricted fund £	31.3.22 Total funds £	31.3.21 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	126,447	-	126,447	131,713
Charitable activities					
School Activities		(52)	-	(52)	(21)
Other trading activities	3	779	-	779	358
Other income		-	-	-	25,645
Total		<u>127,174</u>	<u>-</u>	<u>127,174</u>	<u>157,695</u>
EXPENDITURE ON					
Charitable activities					
School Activities		<u>123,940</u>	<u>-</u>	<u>123,940</u>	<u>137,850</u>
NET INCOME		3,234	-	3,234	19,845
RECONCILIATION OF FUNDS					
Total funds brought forward		98,193	2,080	100,273	80,428
TOTAL FUNDS CARRIED FORWARD		<u><u>101,427</u></u>	<u><u>2,080</u></u>	<u><u>103,507</u></u>	<u><u>100,273</u></u>

The notes form part of these financial statements

LEWIN PRE-SCHOOL LIMITED (REGISTERED NUMBER: 08204886)

**BALANCE SHEET
31ST MARCH 2022**

	Notes	Unrestricted fund £	Restricted fund £	31.3.22 Total funds £	31.3.21 Total funds £
FIXED ASSETS					
Tangible assets	8	442	-	442	250
CURRENT ASSETS					
Debtors	9	227	-	227	1,470
Cash at bank and in hand		103,632	2,080	105,712	103,809
		<u>103,859</u>	<u>2,080</u>	<u>105,939</u>	<u>105,279</u>
CREDITORS					
Amounts falling due within one year	10	(2,874)	-	(2,874)	(5,256)
NET CURRENT ASSETS					
		<u>100,985</u>	<u>2,080</u>	<u>103,065</u>	<u>100,023</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>101,427</u>	<u>2,080</u>	<u>103,507</u>	<u>100,273</u>
NET ASSETS					
		<u><u>101,427</u></u>	<u><u>2,080</u></u>	<u><u>103,507</u></u>	<u><u>100,273</u></u>
FUNDS					
Unrestricted funds	11			101,427	98,193
Restricted funds				2,080	2,080
TOTAL FUNDS					
				<u><u>103,507</u></u>	<u><u>100,273</u></u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st March 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st March 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

BALANCE SHEET - continued
31ST MARCH 2022

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

The financial statements were approved by the Board of Trustees and authorised for issue on 15th December 2022 and were signed on its behalf by:

V E Sharp - Trustee

R P Smith - Trustee

LEWIN PRE-SCHOOL LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2022

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, 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 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

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

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- at varying rates on cost
Computer equipment	- at varying rates on cost

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. DONATIONS AND LEGACIES

	31.3.22	31.3.21
	£	£
Nursery Education Grant	100,925	105,801
Local Authority grant	11,672	12,800
Fees	13,644	13,049
Donated services and facilities	206	63
	<u>126,447</u>	<u>131,713</u>

Grants received, included in the above, are as follows:

	31.3.22	31.3.21
	£	£
Other grants	<u>100,925</u>	<u>105,801</u>

LEWIN PRE-SCHOOL LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2022**

3. OTHER TRADING ACTIVITIES

	31.3.22	31.3.21
	£	£
Fundraisers	779	358
	<u> </u>	<u> </u>

4. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.3.22	31.3.21
	£	£
Depreciation - owned assets	397	346
	<u> </u>	<u> </u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st March 2022 nor for the year ended 31st March 2021.

Trustees' expenses

There were no expenses reimbursed to Trustees during the period.

6. STAFF COSTS

The average monthly number of employees during the year was as follows:

	31.3.22	31.3.21
Staff	5	7
	<u> </u>	<u> </u>

No employees received emoluments in excess of £60,000.

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	131,713	-	131,713
Charitable activities			
School Activities	(21)	-	(21)
Other trading activities	358	-	358
Other income	25,645	-	25,645
Total	<u>157,695</u>	<u> </u>	<u>157,695</u>
EXPENDITURE ON			
Charitable activities			
School Activities	137,850	-	137,850
NET INCOME	19,845	-	19,845

LEWIN PRE-SCHOOL LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2022**

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted fund £	Total funds £
RECONCILIATION OF FUNDS			
Total funds brought forward	78,348	2,080	80,428
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS CARRIED FORWARD	<u>98,193</u>	<u>2,080</u>	<u>100,273</u>

8. TANGIBLE FIXED ASSETS

	Plant and machinery £	Computer equipment £	Totals £
COST			
At 1st April 2021	9,414	22,455	31,869
Additions	-	589	589
	<hr/>	<hr/>	<hr/>
At 31st March 2022	<u>9,414</u>	<u>23,044</u>	<u>32,458</u>
DEPRECIATION			
At 1st April 2021	9,414	22,205	31,619
Charge for year	-	397	397
	<hr/>	<hr/>	<hr/>
At 31st March 2022	<u>9,414</u>	<u>22,602</u>	<u>32,016</u>
NET BOOK VALUE			
At 31st March 2022	<u>-</u>	<u>442</u>	<u>442</u>
At 31st March 2021	<u>-</u>	<u>250</u>	<u>250</u>

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

		31.3.22	31.3.21
		£	£
Prepayments		<u>227</u>	<u>1,470</u>

LEWIN PRE-SCHOOL LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2022**

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.22	31.3.21
	£	£
Social security and other taxes	110	110
Other creditors	88	2,938
Accrued expenses	2,676	2,208
	<u>2,874</u>	<u>5,256</u>

11. MOVEMENT IN FUNDS

	At 1/4/21	Net movement in funds	At 31/3/22
	£	£	£
Unrestricted funds			
General fund	98,193	3,234	101,427
Restricted funds			
Local Authority Grants	2,080	-	2,080
	<u>100,273</u>	<u>3,234</u>	<u>103,507</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	127,174	(123,940)	3,234
	<u>127,174</u>	<u>(123,940)</u>	<u>3,234</u>

Comparatives for movement in funds

	At 1/4/20	Net movement in funds	At 31/3/21
	£	£	£
Unrestricted funds			
General fund	78,348	19,845	98,193
Restricted funds			
Local Authority Grants	2,080	-	2,080
	<u>80,428</u>	<u>19,845</u>	<u>100,273</u>

LEWIN PRE-SCHOOL LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2022**

11. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	157,695	(137,850)	19,845
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>157,695</u>	<u>(137,850)</u>	<u>19,845</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/4/20 £	Net movement in funds £	At 31/3/22 £
Unrestricted funds			
General fund	78,348	23,079	101,427
Restricted funds			
Local Authority Grants	2,080	-	2,080
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>80,428</u>	<u>23,079</u>	<u>103,507</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	284,869	(261,790)	23,079
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>284,869</u>	<u>(261,790)</u>	<u>23,079</u>

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st March 2022.