Charity registration number: 1205602

LADYBRIDS PRE-SCHOOL KEELBY
TRUSTEES' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2026

A G Smith & Co Ltd

Ladybrids Pre-School Keelby
Contents

	Page
Trustees' Report	1—3
Independent Examiner's Report	4
Statement of Financial Activities	5
Statement of Financial Position	6
Notes to the Financial Statements	7—11
The following pages do not form part of the statutory accounts:	
Detailed Statement of Financial Activities	12—13

Ladybrids Pre-School Keelby
Trustees' Report For The Year Ended 31 August 2026

The trustees present their report and the financial statements for the year ended 31 August 2026.

Objectives and Activities

Aims and Objectives

The aims of the Pre-school are to enhance the development and education of children primarily under statutory shool 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, family learning and extended hours groups, together with the right of parents to take responsibility for and become involved in the activities of such groups, ensuring that such groups offer opportunities for all children whatever their race, culture, religion, means or ability;
- encouraging the study of the needs of such children and their families and promoting public interest in and recognition of such needs in the local areas;
- instigating and adhering to the Statutory Framework for the Early Years Foundation Stage.

Public Benefit

The trustees confirm that they have complied with the requirements of Section 17 of the Charities Act 2011 to have due regard to the Charity Commission's guidance on public benefit.

Achievements and Performance

Main Achievements

In 2025-26, we provided places for 14 children of a pre-school age, with services provided ranging from 15 hours to 30 hours childcare. Our strategy was to train our staff to the highest possible levents therefore enabling us to provide the best childcare setting in the local area.

We used the EYFS curriculum which is fully implemented in all areas both inside and out. Our links with the primary school are strong, with transition from preschool to foundation class being seamless. We continued to build strongbonds with our parents/carers, who have been supportive of the committee.

Financial Review

Financial Position

The charity is primarily funded by government funding for childcare, topped up with fees to parents outside of that funding. The performace for the year shows a net surplus of £9,534. Funds carried forward at the period end amounted to £9,534 and are all unrestricted.

Reserves Policy

The reserves policy is to matain unrestricted reserves sufficient to cover 3 months costs.

At the year end, the funds were below this amount, but this is not considered to be a problem as the Pre-school ceased to trade on 31/08/2026, and all funds were donated to Keelby Primary Academy after the year end.

Structure, Governance and Management

Governing Document

Ladybirds Pre-School Keelby is a CIO, and is governed by its consituted dated October 2023. It is registered as a Charity with the Charities Commission.

The charity constitues a public benefit entity as defined by FRS 102.

Trustee Selection Methods

Membership of the committee is open to all parents or guardians on the attendance register of the pre-school, and to other persons who are interested in furthering the work of the charity.

The existing Trustees have the right to approve or reject applications for membership as part of the governing document. The charity must have a minimum of 5 trustees, and at least one must be over the age of 18.

Reference and Administrative Details

Trustees

Mr Simon Chadwick
Ms Rebecca Wakefield
Mrs Helen Somerscales
Ms Helen Francis - 01/10/2024
Ms Linda Hallberg - 01/10/2024

Other Personnel

Helen Somerscales - Chair
Helen Somerscales - Treasurer/Secretary

Charity Number

1205602

Principal Address

Keelby Primary Academy
Manor Street, Keelby
Grimsby
North East Lincolnshire
DN41 8EF

Independent Examiner

Andrew Smith FCCA
A G Smith & Co Ltd
Chartered Certified Accountants
Unit 8 Laceby Busines Park
Laceby
Grimsby
North East Lincolnshire
DN37 7DP

Post Balance Sheet Events

The charity ceased to operate on 31/08/2026, and all reserves held by the charity were donated to Keelby Primary Academy in September 2026, as they took over the operation of the pre-school.

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing the financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgments and accounting estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records which disclose with reasonable accuracy at anytime the financial position of the charity and to enable them to ensure that the accounts comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

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

Helen Somerscales
signed on 20/10/2026, 15:30:59 BST

Mrs Helen Somerscales

Trustee
Date

Ladybrids Pre-School Keelby
Independent Examiner's Report to the Trustees of Ladybrids Pre-School Keelby
For The Year Ended 31 August 2026

I report to the trustees on my examination of the accounts of Ladybrids Pre-School Keelby (the Trust) for the year ended 31 August 2026.

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

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.

Andrew Smith

signed on 20/10/2026, 16:32:02 BST

Andrew Smith FCCA

Date
Unit 8 Laceby Busines Park
Laceby
Grimsby
North East Lincolnshire
DN37 7DP

Ladybrids Pre-School Keelby
Statement of Financial Activities
For The Year Ended 31 August 2026

	Notes	31 August 2026 Unrestricted funds £	31 August 2025 £
INCOME AND ENDOWMENTS FROM:			
Donations and legacies	**3**	12,135	-
Charitable activities:			
Nursery		53,455	-
Investments	**4**	27	-
		65,617	-
EXPENDITURE ON:			
Charitable activities:	**5**		
Nursery		(48,089)	-
Other		(7,994)	-
		(56,083)	-
NET INCOME		9,534	-
NET MOVEMENT IN FUNDS		9,534	-
RECONCILIATION OF FUNDS:			
Total funds brought forward		-	-
TOTAL FUNDS CARRIED FORWARD	**13**	9,534	-

The notes on pages 7 to 11 form part of these financial statements.

Ladybrids Pre-School Keelby
Statement of Financial Position
As At 31 August 2026

	Notes	31 August 2026 Unrestricted funds £	31 August 2025 Total funds £
CURRENT ASSETS			
Cash at bank and in hand		16,796	-
		16,796	-
Creditors: Amounts Falling Due Within One Year	**11**	(7,262)	-
NET CURRENT ASSETS (LIABILITIES)		9,534	-
TOTAL ASSETS LESS CURRENT LIABILITIES		9,534	-
NET ASSETS		9,534	-
FUNDS OF THE CHARITY			
Unrestricted Funds		9,534	-
TOTAL FUNDS	**13**	9,534	-

On behalf of the board

Helen Somerscales

signed on 20/10/2026, 15:30:59 BST

Mrs Helen Somerscales

Trustee
Date

The notes on pages 7 to 11 form part of these financial statements.

1. General Information

Ladybrids Pre-School Keelby is a charitable incorporated organisation registered with the Charity Commission, registered charity number 1205602. The principal address is Keelby Primary Academy, Manor Street, Keelby, Grimsby, North East Lincolnshire, DN41 8EF.

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. Going Concern Disclosure

The charity ceased to operate on 31/08/2026, and all reserves held by the charity were donated to Keelby Primary Academy in September 2026, as they took over the operation of the pre-school.

2.3. Incoming Resources

Recognition of income
Income in included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to received, the income and the amount of the income can be measured with sufficient reliability.

Income with related expenditure
Where income has related expenditure the income and related expenditure is reported gross in the SoFA.

Donations and legacies
Voluntary income received by way of grants, donations and gifts is included in the SoFA when receivable and only when the Charity has unconditional entitlement to the income.

Volunteer Help
The value of any volunteer help received is not included in the accounts.

Investment Income
This is included in the accounts when receivable.

2.4. Resources Expended

Recognition of expenditure
Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Expenditure on raising funds
These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.

Expenditure on charitable activities
These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objectives, including the making of grants and governanace costs.

Governance costs
These include the costs associated with meeting the consitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.

Other expenditure
These are support costs not allocated to a particular activity.

2.5. Leasing and Hire Purchase Contracts

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged to the statement of financial activities as incurred.

2.6. **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.

2.7. **Taxation**

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

2.8. **Pensions**

The charity operates a defined pension contribution scheme. Contributions are charged to the Statement of Financial Activities as they become payable in accordance with the rules of the scheme. Once the contributions have been paid the charity has no further payment obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in other creditors in the balance sheet. The assets of the plan re held separately from the charity in independentaly administered funds.

2.9. **Trade and Other Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.10. **Trade and Other Creditors**

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount afterallowing for any trade discounts due.

3. **Income from Donations and Legacies**

	31 August 2026 Unrestricted funds £	31 August 2025 Unrestricted funds £
Donations and gifts	12,135	-

4. **Investment Income**

	31 August 2026 Unrestricted funds £	31 August 2025 Unrestricted funds £
Bank interest receivable	27	-

5. **Analysis of Expenditure**

	Activities undertaken directly	Support costs (see note 6)	31 August 2026 Total
	£	£	£
Nursery	44,979	3,110	48,089
Other	-	7,994	7,994
	44,979	11,104	56,083

6. **Support Costs**

	Nursery	Other	31 August 2026 Total
	£	£	£
Employee costs	-	109	109
Premises expenses	-	2,493	2,493
General administration	-	4,936	4,936
Interest payable	-	456	456
Governance costs	3,110	-	3,110
	3,110	7,994	11,104

7. **Independent Examiner's Remuneration**

	31 August 2026	31 August 2025
	£	£
Independent examination of the financial statements	1,500	-

8. **Staff Costs**

Staff costs were as follows:

	31 August 2026	31 August 2025
	£	£
Wages and salaries	43,978	-
Other pension costs	859	-
	44,837	-

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

9. **Average Number of Employees**

Average number of full time equivalent employees during the year was 3 (2025: NIL)

Average number of employees (headcount) during the year was 6 (2025: NIL)

11. Creditors: Amounts Falling Due Within One Year

	31 August 2026	31 August 2025
	£	£
Trade creditors	66	-
Taxation and social security	1,760	-
Accruals and deferred income	5,436	-
	7,262	-

12. 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 £859 (2025: £0).

At the statement of financial position date contributions of £235 (2025: £0) were due to the fund and are included in creditors.

13. Movement in Funds

	As at 1 September 2025	Income	Expenditure	As at 31 August 2026
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	-	65,617	(56,083)	9,534
Total funds	-	65,617	(56,083)	9,534

14. Transactions with Trustees

The following trustees have been paid remuneration or have received other benefits from the charity or related entity:

Name of trustee	Legal authority	Remuneration	Pension Contributions	31 August 2026 Total
		£	£	£
Ms Linda Hallberg	Governing document provision	13,164	286	13,450

None of the trustees received any remuneration or any other benefits from an employment with the charity or a related entity during the previous year.

Ms Linda Hallberg received remuneration for her role as the nursery manager.

No trustee expenses have been incurred.

15. **Related Party Disclosures**

During the year, the charity received a donation of £12,105 from a related charity (Ladybirds Pre-School Keelby - charity number 1043683), which is under the common control of the trustees.

Ladybrids Pre-School Keelby
Detailed Statement of Financial Activities
For The Year Ended 31 August 2026

	31 August 2026 Total funds £	31 August 2025 Total funds £
INCOME AND ENDOWMENTS FROM:		
Donations and legacies		
Donations from organisations	12,135	-
	12,135	-
Charitable Activities:		
Nursery		
Nursery	53,455	-
	53,455	-
Investments		
Bank interest receivable	27	-
	27	-
	65,617	-
EXPENDITURE ON:		
Charitable Activities:		
Nursery		
Trustees' salaries	(13,164)	-
Trustees' pensions - defined contribution schemes	(286)	-
Wages and salaries	(30,814)	-
Employers pensions - defined contribution schemes	(573)	-
Other direct costs	(142)	-
Independent examiner's fees	(1,500)	-
Accountancy fees	(1,610)	-
	(48,089)	-
Other		
Staff training	(109)	-
Rent	(493)	-
Rates	(156)	-
Light and heat	(1,260)	-
Cleaning	(584)	-
Computer software, consumables and maintenance	(501)	-
Insurance	(2,442)	-
Telecommunications	(1,057)	-
Subscriptions	(734)	-
Sundry expenses	(2)	-
Fines and penalties	(200)	-
Other interest payable	(456)	-
	(7,994)	-
	(56,083)	-
NET INCOME	9,534	0