

CLIFFE WOODS PRE-SCHOOL

England & Wales · Charity number 1101326

Details

Status Registered

Legal form Charitable company

Company number [04879683](#)

Registered 2003-12-23

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

Contact

Address 18 Mallingdene Close
Cliffe Woods
Rochester
ME3 8TT

Phone 01634 222667

Email cliffewoodspreschool@hotmail.com

Website www.cliffewoodspreschool.org.uk

Activities

Objects: THE OBJECTS OF THE PRE-SCHOOL ("THE OBJECTS") ARE TO ENHANCE THE DEVELOPMENT AND EDUCATION OF CHILDREN PRIMARILY UNDER STATUTORY SCHOOL AGE BY ENCOURAGING PARENTS TO UNDERSTAND AND PROVIDE FOR THE NEEDS OF THEIR CHILDREN THROUGH COMMUNITY GROUPS (SEE CL. 3 OF THE MEMORANDUM OF ASSOCIATION).

Activities: object is to provide pre-school education and after school care.

Classification

- **How:** Provides Services
- **What:** Education/training
- **Who:** Children/young People

Geography

- Medway

Finances

Period end	Income	Expenditure	Assets	Employees
2025-07-31	£313,172	£280,096	-	-
2024-07-31	£297,671	£305,274	-	-
2023-07-31	£297,388	£323,151	-	-
2022-07-31	£331,678	£305,043	-	-
2021-07-31	£294,273	£280,772	-	-

Trustees

Name	Role	Appointed
Daniel albert Buckle	Chair	2016-11-05
EMMA SMITH		2022-11-30
carla hobbs		2016-01-20
kiran dhanda		2020-05-25
laura anne hare		2022-11-30
samantha Bailey		2016-12-20
samantha Golden		2016-12-20

CLIFFE WOODS PRE-SCHOOL

England & Wales - Charity number 1101326

Accounts

REGISTERED COMPANY NUMBER: 04879683 (England and Wales)
REGISTERED CHARITY NUMBER: 1101326

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JULY 2025
FOR
CLIFFE WOODS PRE-SCHOOL

Carleys
Second Floor South
The Fitted Rigging House
The Historic Dockyard
Chatham
Kent
ME4 4TZ

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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 31 July 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 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

As per the charity's governing document, the charity's objects are to enhance the development and education of children primarily under 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 and training courses, together with the right of parents to take responsibility for and to 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;

- Instigating and adhering to and furthering the aims and objects of the Pre-school Learning Alliance.

Significant activities

The main activity of the charity during the year was the provision of early years childcare.

Public benefit

The Trustees have had due regard to the Charity Commission's guidance on public benefit when setting the charity's activities.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

We have 77 children attend the preschool weekly. The Trustees are confident Cliffe Woods Pre-school provides good quality care and education for preschool and after school. The pre-school was rated "Good" by an Ofsted inspection in June 2023.

FINANCIAL REVIEW

Reserves policy

The charity aims to hold a minimum of £30,000 as free reserves.

Going concern

The trustees currently have no concerns regarding the future of the charity.

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

All members are eligible to stand for election to be a trustee. At the Annual General Meeting, the new elected members of the board of trustees will be those candidates from amongst those having notified their willingness to stand who receive the highest number of votes from the members, up to a maximum of 12 elected trustees in total.

Organisational structure

Membership of the pre-school is divided into two kinds:

Family Membership applies to parents or guardians of all children who attend any group run by the pre-school wishing to support the aims of the pre-school.

Affiliate Membership is open to those individuals, organisations or other bodies interested in supporting the aims of the pre-school.

CLIFFE WOODS PRE-SCHOOL

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 JULY 2025

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
04879683 (England and Wales)

Registered Charity number
1101326

Registered office
Cliffe Woods Preschool
View Road
Cliffe Woods
Rochester
Kent
ME3 8UJ

Trustees
D A Buckle Chairman

Company Secretary
Mrs S K Dhillon

Independent Examiner
Carleys
Second Floor South
The Fitted Rigging House
The Historic Dockyard
Chatham
Kent
ME4 4TZ

Approved by order of the board of trustees on 28 April 2026 and signed on its behalf by:

D A Buckle - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
CLIFFE WOODS PRE-SCHOOL

Independent examiner's report to the trustees of Cliffe Woods Pre-school ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 July 2025.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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.

Claire Ralph

Carleys
Second Floor South
The Fitted Rigging House
The Historic Dockyard
Chatham
Kent
ME4 4TZ

28 April 2026

CLIFFE WOODS PRE-SCHOOL

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 JULY 2025

	Notes	2025 Unrestricted fund £	2024 Total funds £
INCOME AND ENDOWMENTS FROM			
Charitable activities			
Childcare sessions		313,172	296,383
Other trading activities	2	-	1,280
Investment income	3	-	8
Total		<u>313,172</u>	<u>297,671</u>
EXPENDITURE ON			
Charitable activities			
Childcare sessions		280,096	303,924
Other		-	1,689
Total		<u>280,096</u>	<u>305,613</u>
NET INCOME/(EXPENDITURE)		33,076	(7,942)
RECONCILIATION OF FUNDS			
Total funds brought forward		221,631	229,573
TOTAL FUNDS CARRIED FORWARD		<u><u>254,707</u></u>	<u><u>221,631</u></u>

The notes form part of these financial statements

BALANCE SHEET
31 JULY 2025

	Notes	2025 Unrestricted fund £	2024 Total funds £
FIXED ASSETS			
Tangible assets	9	169,238	171,199
CURRENT ASSETS			
Debtors	10	12,043	5,721
Cash at bank		118,920	88,653
		<u>130,963</u>	<u>94,374</u>
CREDITORS			
Amounts falling due within one year	11	(45,494)	(43,942)
		<u>85,469</u>	<u>50,432</u>
NET CURRENT ASSETS			
		<u>254,707</u>	<u>221,631</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>254,707</u>	<u>221,631</u>
NET ASSETS			
		<u>254,707</u>	<u>221,631</u>
FUNDS	12		
Unrestricted funds		254,707	221,631
TOTAL FUNDS		<u>254,707</u>	<u>221,631</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 July 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 July 2025 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.

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 28 April 2026 and were signed on its behalf by:

D A Buckle - Trustee

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 2019)', 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.

Fixtures and fittings - 25% 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.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Government grants

Grant income is recognised using the accrual model in the period in which it becomes receivable.

2. OTHER TRADING ACTIVITIES

	2025	2024
	£	£
Fundraising events	-	1,280
	<u> </u>	<u> </u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JULY 2025

3. INVESTMENT INCOME

	2025	2024
	£	£
Bank interest receivable	-	8
	<u> </u>	<u> </u>

4. NET INCOME/(EXPENDITURE)

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

	2025	2024
	£	£
Depreciation - owned assets	2,766	4,098
Deficit on disposal of fixed assets	-	339
	<u> </u>	<u> </u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 July 2025 nor for the year ended 31 July 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 July 2025 nor for the year ended 31 July 2024.

6. STAFF COSTS

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

	2025	2024
Staff	<u>16</u>	<u>15</u>

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

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Charitable activities	
Childcare sessions	296,383
Other trading activities	1,280
Investment income	8
Total	<u>297,671</u>
EXPENDITURE ON	
Charitable activities	
Childcare sessions	303,924
Other	<u>1,689</u>
Total	<u>305,613</u>
NET INCOME/(EXPENDITURE)	(7,942)

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

Unrestricted
fund
£

RECONCILIATION OF FUNDS

Total funds brought forward

229,573

TOTAL FUNDS CARRIED FORWARD

221,631

8. INDEPENDENT EXAMINER'S FEE

The accounts include an accrual of £1,950 (2024: £1,800) for fees payable to the independent examiner in respect of the year ended 31st July 2025. £1,450 of this represents the cost of preparing the accounts, while £500 represents the Independent Examiners Fees.

9. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Totals £
COST			
At 1 August 2024	166,514	66,262	232,776
Additions	-	805	805
At 31 July 2025	<u>166,514</u>	<u>67,067</u>	<u>233,581</u>
DEPRECIATION			
At 1 August 2024	-	61,577	61,577
Charge for year	-	2,766	2,766
At 31 July 2025	<u>-</u>	<u>64,343</u>	<u>64,343</u>
NET BOOK VALUE			
At 31 July 2025	<u>166,514</u>	<u>2,724</u>	<u>169,238</u>
At 31 July 2024	<u>166,514</u>	<u>4,685</u>	<u>171,199</u>

10. DEBTORS

	2025 £	2024 £
Amounts falling due within one year:		
Trade debtors	2,199	2,379
Prepayments	4,195	758
	<u>6,394</u>	<u>3,137</u>
Amounts falling due after more than one year:		
Other debtors	<u>5,649</u>	<u>2,584</u>
Aggregate amounts	<u>12,043</u>	<u>5,721</u>

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Social security and other taxes	896	2,313
Wages and pension creditor	19,617	17,620
Other creditors	22,102	22,127
Accruals and deferred income	2,879	1,882
	<u>45,494</u>	<u>43,942</u>

12. MOVEMENT IN FUNDS

	At 1.8.24	Net movement in funds	At 31.7.25
	£	£	£
Unrestricted funds			
General fund	221,631	33,076	254,707
	<u>221,631</u>	<u>33,076</u>	<u>254,707</u>
TOTAL FUNDS	<u>221,631</u>	<u>33,076</u>	<u>254,707</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	313,172	(280,096)	33,076
	<u>313,172</u>	<u>(280,096)</u>	<u>33,076</u>
TOTAL FUNDS	<u>313,172</u>	<u>(280,096)</u>	<u>33,076</u>

Comparatives for movement in funds

	At 1.8.23	Net movement in funds	At 31.7.24
	£	£	£
Unrestricted funds			
General fund	229,573	(7,942)	221,631
	<u>229,573</u>	<u>(7,942)</u>	<u>221,631</u>
TOTAL FUNDS	<u>229,573</u>	<u>(7,942)</u>	<u>221,631</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	297,671	(305,613)	(7,942)
	<u>297,671</u>	<u>(305,613)</u>	<u>(7,942)</u>
TOTAL FUNDS	<u>297,671</u>	<u>(305,613)</u>	<u>(7,942)</u>

12. MOVEMENT IN FUNDS - continued

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

	At 1.8.23 £	Net movement in funds £	At 31.7.25 £
Unrestricted funds			
General fund	229,573	25,134	254,707
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>229,573</u>	<u>25,134</u>	<u>254,707</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	610,843	(585,709)	25,134
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>610,843</u>	<u>(585,709)</u>	<u>25,134</u>

13. RELATED PARTY DISCLOSURES

There were no related party transaction in the year ended 31st July 2025 (2024 : £nil)

14. LEGAL INFORMATION

Cliffe Woods Pre-School is a charitable company limited by guarantee, incorporated in England and Wales. Its registered office and principal office is View Road, Rochester, Kent, ME3 8UJ. Further information about the charity's activities are included in the Trustees' Report.

CLIFFE WOODS PRE-SCHOOL

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 JULY 2025

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Other trading activities		
Fundraising events	-	1,280
Investment income		
Bank interest receivable	-	8
Charitable activities		
Fees	313,172	296,383
Total incoming resources	<u>313,172</u>	<u>297,671</u>
EXPENDITURE		
Charitable activities		
Wages	225,965	226,126
Social security	4,925	15,043
Pensions	3,358	3,049
Rates and water	2,915	1,994
Light and heat	3,473	3,103
Consumables	14,463	14,064
Photos, outings and events	309	1,348
Repairs and maintenance	1,204	6,763
Cleaning and caretaking	1,378	6,796
Staff training and welfare	1,791	3,125
Rent	4,010	2,770
Computer costs	472	2,470
Fixtures and fittings	2,766	4,097
	<u>267,029</u>	<u>290,748</u>
Other		
Loss on sale of tangible fixed assets	-	339
Loan interest	-	1,350
	<u>-</u>	<u>1,689</u>
Support costs		
Finance		
Bank charges	206	244
Other		
Insurance	1,341	1,054
Telephone	1,953	1,880
Postage and stationery	832	811
Sundries	228	315
Subscriptions	3,394	3,848
Payroll software and HR	2,029	1,892
	<u>9,777</u>	<u>9,800</u>

This page does not form part of the statutory financial statements

CLIFFE WOODS PRE-SCHOOL

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 JULY 2025

	2025	2024
	£	£
Other		
Governance costs		
Accountancy fees	3,084	3,132
Total resources expended	<u>280,096</u>	<u>305,613</u>
Net income/(expenditure)	<u>33,076</u>	<u>(7,942)</u>

CLIFFE WOODS PRE-SCHOOL

England & Wales - Charity number 1101326

Accounts

REGISTERED COMPANY NUMBER: 04879683 (England and Wales)
REGISTERED CHARITY NUMBER: 1101326

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FOR
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- Instigating and adhering to and furthering the aims and objects of the Pre-school Learning Alliance.

Significant activities

The main activity of the charity during the year was the provision of early years childcare.

Public benefit

The Trustees have had due regard to the Charity Commission's guidance on public benefit when setting the charity's activities.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

We have 111 children attend the preschool weekly. The Trustees are confident Cliffe Woods Pre-school provides good quality care and education for preschool and after school. The pre-school was rated "Good" by an Ofsted inspection in June 2023.

FINANCIAL REVIEW

Reserves policy

The charity aims to hold a minimum of £30,000 as free reserves.

Going concern

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STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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CLIFFE WOODS PRE-SCHOOL

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 JULY 2024

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
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Registered Charity number
1101326

Registered office
Cliffe Woods Preschool
View Road
Cliffe Woods
Rochester
Kent
ME3 8UJ

Trustees
D A Buckle Chairman
Mrs C Hobbs Treasurer (appointed 29/2/24)
Mrs S Bailey Trustee (appointed 29/2/24) (resigned 18/4/24)
K Dhanda Trustee (appointed 29/2/24) (resigned 29/2/24)
Mrs S Golden Trustee (appointed 29/2/24) (resigned 18/4/24)
Ms E Smith Trustee (appointed 29/2/24) (resigned 18/4/24)
Ms L Hare Trustee (appointed 29/2/24) (resigned 11/3/24)

Company Secretary
Mrs C Hobbs

Independent Examiner
Carleys
Second Floor South
The Fitted Rigging House
The Historic Dockyard
Chatham
Kent
ME4 4TZ

Approved by order of the board of trustees on 29 April 2025 and signed on its behalf by:

D A Buckle - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
CLIFFE WOODS PRE-SCHOOL

Independent examiner's report to the trustees of Cliffe Woods Pre-school ('the Company')
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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.

Claire Ralph

Carleys
Second Floor South
The Fitted Rigging House
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Kent
ME4 4TZ

29 April 2025

CLIFFE WOODS PRE-SCHOOL

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 JULY 2024

	Notes	2024 Unrestricted fund £	2023 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		-	500
Charitable activities			
Childcare sessions		296,383	294,939
Other trading activities	2	1,278	1,947
Investment income	3	10	2
Total		<u>297,671</u>	<u>297,388</u>
EXPENDITURE ON			
Charitable activities			
Childcare sessions		303,924	322,516
Other		1,689	635
Total		<u>305,613</u>	<u>323,151</u>
NET INCOME/(EXPENDITURE)		(7,942)	(25,763)
RECONCILIATION OF FUNDS			
Total funds brought forward		229,573	255,336
TOTAL FUNDS CARRIED FORWARD		<u><u>221,631</u></u>	<u><u>229,573</u></u>

BALANCE SHEET
31 JULY 2024

	Notes	2024 Unrestricted fund £	2023 Total funds £
FIXED ASSETS			
Tangible assets	9	171,199	174,517
CURRENT ASSETS			
Debtors	10	5,721	4,623
Cash at bank		88,653	95,996
		<u>94,374</u>	<u>100,619</u>
CREDITORS			
Amounts falling due within one year	11	(43,942)	(45,563)
		<u>50,432</u>	<u>55,056</u>
NET CURRENT ASSETS			
		<u>221,631</u>	<u>229,573</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>221,631</u>	<u>229,573</u>
NET ASSETS			
		<u>221,631</u>	<u>229,573</u>
FUNDS	13		
Unrestricted funds		221,631	229,573
TOTAL FUNDS		<u>221,631</u>	<u>229,573</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 July 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 July 2024 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.

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 29 April 2025 and were signed on its behalf by:

D A Buckle - Trustee

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 2019)', 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.

Fixtures and fittings - 25% 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.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Government grants

Grant income is recognised using the accrual model in the period in which it becomes receivable.

2. OTHER TRADING ACTIVITIES

	2024	2023
	£	£
Fundraising events	1,278	1,947
	<u> </u>	<u> </u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JULY 2024

3. INVESTMENT INCOME

	2024	2023
	£	£
Bank interest receivable	10	2
	<u>10</u>	<u>2</u>

4. NET INCOME/(EXPENDITURE)

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

	2024	2023
	£	£
Depreciation - owned assets	4,098	9,258
Deficit on disposal of fixed assets	339	-
	<u>4,437</u>	<u>9,258</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 July 2024 nor for the year ended 31 July 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 July 2024 nor for the year ended 31 July 2023.

6. STAFF COSTS

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

	2024	2023
Staff	15	15
	<u>15</u>	<u>15</u>

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

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	500
Charitable activities	
Childcare sessions	294,939
Other trading activities	1,947
Investment income	2
Total	<u>297,388</u>
EXPENDITURE ON	
Charitable activities	
Childcare sessions	322,516
Other	635
Total	<u>323,151</u>
NET INCOME/(EXPENDITURE)	(25,763)

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

Unrestricted
fund
£

RECONCILIATION OF FUNDS

Total funds brought forward

255,336

TOTAL FUNDS CARRIED FORWARD

229,573

8. INDEPENDENT EXAMINER'S FEE

The accounts include an accrual of £1,800 (2023: £1,500) for fees payable to the independent examiner in respect of the year ended 31st July 2024. £1,300 of this represents the cost of preparing the accounts, while £500 represents the Independent Examiners Fees.

9. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Totals £
COST			
At 1 August 2023	166,514	66,120	232,634
Additions	-	1,119	1,119
Disposals	-	(977)	(977)
At 31 July 2024	<u>166,514</u>	<u>66,262</u>	<u>232,776</u>
DEPRECIATION			
At 1 August 2023	-	58,117	58,117
Charge for year	-	4,098	4,098
Eliminated on disposal	-	(638)	(638)
At 31 July 2024	<u>-</u>	<u>61,577</u>	<u>61,577</u>
NET BOOK VALUE			
At 31 July 2024	<u>166,514</u>	<u>4,685</u>	<u>171,199</u>
At 31 July 2023	<u>166,514</u>	<u>8,003</u>	<u>174,517</u>

10. DEBTORS

	2024 £	2023 £
Amounts falling due within one year:		
Trade debtors	2,379	2,519
Prepayments	758	2,104
	<u>3,137</u>	<u>4,623</u>
Amounts falling due after more than one year:		
Other debtors	<u>2,584</u>	<u>-</u>
Aggregate amounts	<u>5,721</u>	<u>4,623</u>

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Other loans (see note 12)	-	1,740
Social security and other taxes	2,313	2,567
Wages and pension creditor	17,620	17,572
Other creditors	22,127	22,102
Accruals and deferred income	1,882	1,582
	<u>43,942</u>	<u>45,563</u>

12. LOANS

An analysis of the maturity of loans is given below:

	2024	2023
	£	£
Amounts falling due within one year on demand:		
Other loans	-	1,740
	<u>-</u>	<u>1,740</u>

13. MOVEMENT IN FUNDS

	At 1.8.23	Net movement in funds	At 31.7.24
	£	£	£
Unrestricted funds			
General fund	229,573	(7,942)	221,631
	<u>229,573</u>	<u>(7,942)</u>	<u>221,631</u>
TOTAL FUNDS	<u>229,573</u>	<u>(7,942)</u>	<u>221,631</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	297,671	(305,613)	(7,942)
	<u>297,671</u>	<u>(305,613)</u>	<u>(7,942)</u>
TOTAL FUNDS	<u>297,671</u>	<u>(305,613)</u>	<u>(7,942)</u>

Comparatives for movement in funds

	At 1.8.22	Net movement in funds	At 31.7.23
	£	£	£
Unrestricted funds			
General fund	255,336	(25,763)	229,573
	<u>255,336</u>	<u>(25,763)</u>	<u>229,573</u>
TOTAL FUNDS	<u>255,336</u>	<u>(25,763)</u>	<u>229,573</u>

13. 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	297,388	(323,151)	(25,763)
TOTAL FUNDS	<u>297,388</u>	<u>(323,151)</u>	<u>(25,763)</u>

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

	At 1.8.22 £	Net movement in funds £	At 31.7.24 £
Unrestricted funds General fund	255,336	(33,705)	221,631
TOTAL FUNDS	<u>255,336</u>	<u>(33,705)</u>	<u>221,631</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	595,059	(628,764)	(33,705)
TOTAL FUNDS	<u>595,059</u>	<u>(628,764)</u>	<u>(33,705)</u>

14. RELATED PARTY DISCLOSURES

There were no related party transaction in the year ended 31st July 2024 (2023 : £nil)

15. LEGAL INFORMATION

Cliffe Woods Pre-School is a charitable company limited by guarantee, incorporated in England and Wales. Its registered office and principal office is View Road, Rochester, Kent, ME3 8UJ. Further information about the charity's activities are included in the Trustees' Report.

CLIFFE WOODS PRE-SCHOOL

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 JULY 2024

	2024 £	2023 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	-	500
Other trading activities		
Fundraising events	1,278	1,947
Investment income		
Bank interest receivable	10	2
Charitable activities		
Fees	<u>296,383</u>	<u>294,939</u>
Total incoming resources	297,671	297,388
EXPENDITURE		
Charitable activities		
Wages	226,126	231,220
Social security	15,043	9,312
Pensions	3,049	2,199
Rates and water	1,994	2,548
Light and heat	3,103	1,910
Consumables	14,064	23,881
Photos, outings and events	1,348	446
Repairs and maintenance	6,763	9,849
Cleaning and caretaking	6,796	6,820
Staff training and welfare	3,125	1,819
Rent	2,770	2,805
Computer costs	2,470	3,011
Fixtures and fittings	<u>4,097</u>	<u>9,258</u>
	290,748	305,078
Other		
Loss on sale of tangible fixed assets	339	-
Loan interest	<u>1,350</u>	<u>635</u>
	1,689	635
Support costs		
Finance		
Bank charges	244	216
Other		
Insurance	1,054	1,094
Telephone	1,880	2,376
Postage and stationery	811	2,323
Sundries	315	1,021
Subscriptions	3,848	2,326
Carried forward	7,908	9,140

This page does not form part of the statutory financial statements

CLIFFE WOODS PRE-SCHOOL

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 JULY 2024

	2024	2023
	£	£
Other		
Brought forward	7,908	9,140
Legal fees	-	300
Payroll software and HR	1,892	5,348
	<u>9,800</u>	<u>14,788</u>
Governance costs		
Accountancy fees	3,132	2,434
	<u>3,132</u>	<u>2,434</u>
Total resources expended	<u>305,613</u>	<u>323,151</u>
Net expenditure	<u>(7,942)</u>	<u>(25,763)</u>

CLIFFE WOODS PRE-SCHOOL

England & Wales - Charity number 1101326

Accounts

REGISTERED COMPANY NUMBER: 04879683 (England and Wales)
REGISTERED CHARITY NUMBER: 1101326

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JULY 2023
FOR
CLIFFE WOODS PRE-SCHOOL

Carleys
Second Floor South
The Fitted Rigging House
The Historic Dockyard
Chatham
Kent
ME4 4TZ

	Page
Report of the Trustees	1 to 2
Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5
Notes to the Financial Statements	6 to 11
Detailed Statement of Financial Activities	12 to 13

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 31 July 2023. 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

As per the charity's governing document, the charity's objects are to enhance the development and education of children primarily under 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 and training courses, together with the right of parents to take responsibility for and to 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;
- Instigating and adhering to and furthering the aims and objects of the Pre-school Learning Alliance.

Significant activities

The main activity of the charity during the year was the provision of early years childcare.

Public benefit

The Trustees have had due regard to the Charity Commission's guidance on public benefit when setting the charity's activities.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

We have 82 children attend the preschool weekly. The Trustees are confident Cliffe Woods Pre-school provides good quality care and education for preschool and after school. The pre-school was rated "Good" by an Ofsted inspection in 2017.

We have been able to offer more spaces to parents of children aged 2-11 years; we have expanded our outside area to include sensory, imaginary play and physical development. Expanding on and developing children's experiences and learning opportunities.

FINANCIAL REVIEW

Reserves policy

The charity aims to hold a minimum of £30,000 as free reserves.

Going concern

The trustees currently have no concerns regarding the future of the charity.

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

All members are eligible to stand for election to be a trustee. At the Annual General Meeting, the new elected members of the board of trustees will be those candidates from amongst those having notified their willingness to stand who receive the highest number of votes from the members, up to a maximum of 12 elected trustees in total.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

Membership of the pre-school is divided into two kinds:

Family Membership applies to parents or guardians of all children who attend any group run by the pre-school wishing to support the aims of the pre-school.

Affiliate Membership is open to those individuals, organisations or other bodies interested in supporting the aims of the pre-school.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

04879683 (England and Wales)

Registered Charity number

1101326

Registered office

Cliffe Woods Preschool
View Road
Cliffe Woods
Rochester
Kent
ME3 8UJ

Trustees

D A Buckle Chairman
Mrs C Hobbs (appointed 29/2/24)
Mrs R Playford (resigned 6/9/22)
S Williams (resigned 11/10/22)
Mrs S Price (resigned 11/10/22)
Mrs S Bailey (appointed 29/2/24)
K Dhanda (appointed 29/2/24)
Mrs S Golden (appointed 29/2/24)
Ms E Smith (appointed 29/2/24)
Ms L Hare (appointed 29/2/24)

Company Secretary

Mrs C Hobbs

Independent Examiner

Carleys
Second Floor South
The Fitted Rigging House
The Historic Dockyard
Chatham
Kent
ME4 4TZ

Approved by order of the board of trustees on 13 March 2024 and signed on its behalf by:

D A Buckle - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
CLIFFE WOODS PRE-SCHOOL

Independent examiner's report to the trustees of Cliffe Woods Pre-school ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 July 2023.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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.

Claire Ralph

Carleys
Second Floor South
The Fitted Rigging House
The Historic Dockyard
Chatham
Kent
ME4 4TZ

26 March 2024

CLIFFE WOODS PRE-SCHOOL

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 JULY 2023

	Notes	2023 Unrestricted fund £	2022 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		500	170
Charitable activities			
Childcare sessions		294,939	304,303
Other trading activities	2	1,947	5,093
Investment income	3	2	10
Total		<u>297,388</u>	<u>309,576</u>
EXPENDITURE ON			
Charitable activities			
Childcare sessions		322,516	304,408
Other		635	635
Total		<u>323,151</u>	<u>305,043</u>
NET INCOME/(EXPENDITURE)		(25,763)	4,533
RECONCILIATION OF FUNDS			
Total funds brought forward		255,336	250,803
TOTAL FUNDS CARRIED FORWARD		<u><u>229,573</u></u>	<u><u>255,336</u></u>

BALANCE SHEET
31 JULY 2023

	Notes	2023 Unrestricted fund £	2022 Total funds £
FIXED ASSETS			
Tangible assets	9	174,517	177,530
CURRENT ASSETS			
Debtors	10	4,623	4,175
Cash at bank		95,996	123,379
		<u>100,619</u>	<u>127,554</u>
CREDITORS			
Amounts falling due within one year	11	(45,563)	(48,008)
		<u>55,056</u>	<u>79,546</u>
NET CURRENT ASSETS			
		<u>229,573</u>	<u>257,076</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
CREDITORS			
Amounts falling due after more than one year	12	-	(1,740)
		<u>229,573</u>	<u>255,336</u>
NET ASSETS			
FUNDS	14		
Unrestricted funds		<u>229,573</u>	<u>255,336</u>
TOTAL FUNDS		<u>229,573</u>	<u>255,336</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 July 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 July 2023 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.

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 13 March 2024 and were signed on its behalf by:

D A Buckle - Trustee

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 2019)', 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.

Fixtures and fittings - 25% 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.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Government grants

Grant income is recognised using the accrual model in the period in which it becomes receivable.

2. OTHER TRADING ACTIVITIES

	2023	2022
	£	£
Fundraising events	1,947	5,093
	<u> </u>	<u> </u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JULY 2023

3. INVESTMENT INCOME

	2023	2022
	£	£
Bank interest receivable	2	10
	<u>2</u>	<u>10</u>

4. NET INCOME/(EXPENDITURE)

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

	2023	2022
	£	£
Depreciation - owned assets	9,258	11,634
	<u>9,258</u>	<u>11,634</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 July 2023 nor for the year ended 31 July 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 July 2023 nor for the year ended 31 July 2022.

6. STAFF COSTS

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

	2023	2022
Staff	15	14
	<u>15</u>	<u>14</u>

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

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	170
Charitable activities	
Childcare sessions	304,303
Other trading activities	5,093
Investment income	10
Total	<u>309,576</u>
EXPENDITURE ON	
Charitable activities	
Childcare sessions	304,408
Other	635
Total	<u>305,043</u>
NET INCOME	4,533

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

Unrestricted
fund
£

RECONCILIATION OF FUNDS

Total funds brought forward

250,803

TOTAL FUNDS CARRIED FORWARD

255,336

8. INDEPENDENT EXAMINER'S FEE

The accounts include an accrual of £1,500 (2022: £1,500) for fees payable to the independent examiner in respect of the year ended 31st July 2023. £1,100 of this represents the cost of preparing the accounts, while £400 represents the Independent Examiners Fees.

9. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Totals £
COST			
At 1 August 2022	166,514	59,875	226,389
Additions	-	6,245	6,245
At 31 July 2023	<u>166,514</u>	<u>66,120</u>	<u>232,634</u>
DEPRECIATION			
At 1 August 2022	-	48,859	48,859
Charge for year	-	9,258	9,258
At 31 July 2023	<u>-</u>	<u>58,117</u>	<u>58,117</u>
NET BOOK VALUE			
At 31 July 2023	<u>166,514</u>	<u>8,003</u>	<u>174,517</u>
At 31 July 2022	<u>166,514</u>	<u>11,016</u>	<u>177,530</u>

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Trade debtors	2,519	807
Prepayments	2,104	3,368
	<u>4,623</u>	<u>4,175</u>

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Other loans (see note 13)	1,740	4,000
Social security and other taxes	2,567	4,341
Wages and pension creditor	17,572	16,029
Other creditors	22,102	22,138
Accruals and deferred income	1,582	1,500
	<u>45,563</u>	<u>48,008</u>

12. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2023	2022
	£	£
Other loans (see note 13)	-	1,740
	<u>-</u>	<u>1,740</u>

13. LOANS

An analysis of the maturity of loans is given below:

	2023	2022
	£	£
Amounts falling due within one year on demand:		
Other loans	1,740	4,000
	<u>1,740</u>	<u>4,000</u>
Amounts falling between one and two years:		
Other loans - 1-2 years	-	1,740
	<u>-</u>	<u>1,740</u>

14. MOVEMENT IN FUNDS

	At 1.8.22	Net movement in funds	At 31.7.23
	£	£	£
Unrestricted funds			
General fund	255,336	(25,763)	229,573
	<u>255,336</u>	<u>(25,763)</u>	<u>229,573</u>
TOTAL FUNDS	<u>255,336</u>	<u>(25,763)</u>	<u>229,573</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	297,388	(323,151)	(25,763)
	<u>297,388</u>	<u>(323,151)</u>	<u>(25,763)</u>
TOTAL FUNDS	<u>297,388</u>	<u>(323,151)</u>	<u>(25,763)</u>

14. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.8.21 £	Net movement in funds £	At 31.7.22 £
Unrestricted funds			
General fund	250,803	4,533	255,336
	<u>250,803</u>	<u>4,533</u>	<u>255,336</u>
TOTAL FUNDS	<u>250,803</u>	<u>4,533</u>	<u>255,336</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	309,576	(305,043)	4,533
	<u>309,576</u>	<u>(305,043)</u>	<u>4,533</u>
TOTAL FUNDS	<u>309,576</u>	<u>(305,043)</u>	<u>4,533</u>

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

	At 1.8.21 £	Net movement in funds £	At 31.7.23 £
Unrestricted funds			
General fund	250,803	(21,230)	229,573
	<u>250,803</u>	<u>(21,230)</u>	<u>229,573</u>
TOTAL FUNDS	<u>250,803</u>	<u>(21,230)</u>	<u>229,573</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	606,964	(628,194)	(21,230)
	<u>606,964</u>	<u>(628,194)</u>	<u>(21,230)</u>
TOTAL FUNDS	<u>606,964</u>	<u>(628,194)</u>	<u>(21,230)</u>

15. RELATED PARTY DISCLOSURES

There were no related party transaction in the year ended 31st July 2023 (2022 : £nil)

16. LOAN

A loan from Cliffe Woods Primary for £40,000 was borrowed for the expansion to the pre school and is repayable over 10 years.

17. LEGAL INFORMATION

Cliffe Woods Pre-School is a charitable company limited by guarantee, incorporated in England and Wales. Its registered office and principal office is View Road, Rochester, Kent, ME3 8UJ. Further information about the charity's activities are included in the Trustees' Report.

CLIFFE WOODS PRE-SCHOOL

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 JULY 2023

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	500	170
Other trading activities		
Fundraising events	1,947	5,093
Investment income		
Bank interest receivable	2	10
Charitable activities		
Fees	294,939	303,590
Grants	-	713
	<u>294,939</u>	<u>304,303</u>
Total incoming resources	297,388	309,576
EXPENDITURE		
Charitable activities		
Wages	231,220	216,905
Social security	9,312	14,498
Pensions	2,199	2,663
Rates and water	2,548	1,792
Light and heat	1,910	1,970
Advertising and promotion	-	1,705
Consumables	23,881	17,831
Photos, outings and events	446	1,117
Repairs and maintenance	9,849	8,637
Cleaning and caretaking	6,820	5,716
Staff training and welfare	1,819	2,415
Rent	2,805	2,730
Computer costs	3,011	1,931
Fixtures and fittings	9,258	11,634
	<u>305,078</u>	<u>291,544</u>
Other		
Loan interest	635	635
Support costs		
Finance		
Bank charges	216	261
Other		
Insurance	1,094	1,094
Telephone	2,376	2,697
Postage and stationery	2,323	1,387
Sundries	1,021	849
Carried forward	6,814	6,027

This page does not form part of the statutory financial statements

CLIFFE WOODS PRE-SCHOOL

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 JULY 2023

	2023	2022
	£	£
Other		
Brought forward	6,814	6,027
Subscriptions	2,326	2,906
Legal fees	300	164
Payroll software and HR	5,348	1,892
	<u>14,788</u>	<u>10,989</u>
Governance costs		
Accountancy fees	2,434	1,614
	<u>2,434</u>	<u>1,614</u>
Total resources expended	<u>323,151</u>	<u>305,043</u>
Net (expenditure)/income	<u>(25,763)</u>	<u>4,533</u>

CLIFFE WOODS PRE-SCHOOL

England & Wales - Charity number 1101326

Accounts

REGISTERED COMPANY NUMBER: 04879683 (England and Wales)
REGISTERED CHARITY NUMBER: 1101326

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JULY 2022
FOR
CLIFFE WOODS PRE-SCHOOL

The Carley Partnership
St James's House
8 Overcliffe
Gravesend
Kent
DA11 0HJ

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Statement of Financial Activities	4
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Detailed Statement of Financial Activities	12 to 13

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 31 July 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

As per the charity's governing document, the charity's objects are to enhance the development and education of children primarily under 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 and training courses, together with the right of parents to take responsibility for and to 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;
- Instigating and adhering to and furthering the aims and objects of the Pre-school Learning Alliance.

Significant activities

The main activity of the charity during the year was the provision of early years childcare.

Public benefit

The Trustees have had due regard to the Charity Commission's guidance on public benefit when setting the charity's activities.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

We have 103 children attend the preschool weekly. The Trustees are confident Cliffe Woods Pre-school provides good quality care and education for preschool and after school. The pre-school was rated "Good" by an Ofsted inspection in 2017.

We have been able to offer more spaces to parents of children aged 2-11 years; we have expanded our outside area to include sensory, imaginary play and physical development. Expanding on and developing children's experiences and learning opportunities.

FINANCIAL REVIEW

Reserves policy

The charity aims to hold a minimum of £30,000 as free reserves.

Going concern

The trustees currently have no concerns regarding the future of the charity.

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

All members are eligible to stand for election to be a trustee. At the Annual General Meeting, the new elected members of the board of trustees will be those candidates from amongst those having notified their willingness to stand who receive the highest number of votes from the members, up to a maximum of 12 elected trustees in total.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

Membership of the pre-school is divided into two kinds:

Family Membership applies to parents or guardians of all children who attend any group run by the pre-school wishing to support the aims of the pre-school.

Affiliate Membership is open to those individuals, organisations or other bodies interested in supporting the aims of the pre-school.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

04879683 (England and Wales)

Registered Charity number

1101326

Registered office

Cliffe Woods Preschool

View Road

Cliffe Woods

Rochester

Kent

ME3 8UJ

Trustees

D A Buckle Chairman

Mrs C Hobbs Treasurer

Mrs R Playford (resigned 6/9/2022)

S Williams (resigned 11/10/2022)

Mrs S Price (resigned 11/10/2022)

Committee Members

S Golden

S Bailey

K Dhanda

Company Secretary

Mrs C Hobbs

Independent Examiner

The Carley Partnership

St James's House

8 Overcliffe

Gravesend

Kent

DA11 0HJ

Approved by order of the board of trustees on 17 April 2023 and signed on its behalf by:

D A Buckle - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
CLIFFE WOODS PRE-SCHOOL

Independent examiner's report to the trustees of Cliffe Woods Pre-school ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 July 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

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

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.

Claire Ralph
ACA, FCCA
The Carley Partnership
St James's House
8 Overcliffe
Gravesend
Kent
DA11 0HJ

20 April 2023

CLIFFE WOODS PRE-SCHOOL

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 JULY 2022

	Notes	2022 Unrestricted fund £	2021 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		170	1,734
Charitable activities			
Childcare sessions		304,303	290,034
Other trading activities	2	5,093	2,501
Investment income	3	10	4
Total		<u>309,576</u>	<u>294,273</u>
EXPENDITURE ON			
Charitable activities			
Childcare sessions		304,408	277,971
Other		635	2,801
Total		<u>305,043</u>	<u>280,772</u>
NET INCOME		4,533	13,501
RECONCILIATION OF FUNDS			
Total funds brought forward		250,803	237,302
TOTAL FUNDS CARRIED FORWARD		<u><u>255,336</u></u>	<u><u>250,803</u></u>

BALANCE SHEET
31 JULY 2022

	Notes	2022 Unrestricted fund £	2021 Total funds £
FIXED ASSETS			
Tangible assets	9	177,530	185,591
CURRENT ASSETS			
Debtors	10	4,175	3,688
Cash at bank		123,379	115,351
		<u>127,554</u>	<u>119,039</u>
CREDITORS			
Amounts falling due within one year	11	(48,008)	(48,087)
		<u>79,546</u>	<u>70,952</u>
NET CURRENT ASSETS			
		<u>257,076</u>	<u>256,543</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
CREDITORS			
Amounts falling due after more than one year	12	(1,740)	(5,740)
		<u>255,336</u>	<u>250,803</u>
NET ASSETS			
FUNDS	14		
Unrestricted funds		<u>255,336</u>	<u>250,803</u>
TOTAL FUNDS		<u>255,336</u>	<u>250,803</u>

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

The members have not required the company to obtain an audit of its financial statements for the year ended 31 July 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.

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 17 April 2023 and were signed on its behalf by:

D A Buckle - Trustee

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 2019)', 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.

Fixtures and fittings - 25% 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.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Government grants

Grant income is recognised using the accrual model in the period in which it becomes receivable.

2. OTHER TRADING ACTIVITIES

	2022	2021
	£	£
Fundraising events	<u>5,093</u>	<u>2,501</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JULY 2022

3. INVESTMENT INCOME

	2022	2021
	£	£
Bank interest receivable	10	4
	<u>10</u>	<u>4</u>

4. NET INCOME/(EXPENDITURE)

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

	2022	2021
	£	£
Depreciation - owned assets	11,634	12,683
	<u>11,634</u>	<u>12,683</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 July 2022 nor for the year ended 31 July 2021.

6. STAFF COSTS

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

	2022	2021
Staff	14	16
	<u>14</u>	<u>16</u>

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

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund
	£
INCOME AND ENDOWMENTS FROM	
Donations and legacies	1,734
Charitable activities	
Childcare sessions	290,034
Other trading activities	2,501
Investment income	4
Total	<u>294,273</u>
EXPENDITURE ON	
Charitable activities	
Childcare sessions	277,971
Other	2,801
Total	<u>280,772</u>
NET INCOME	13,501

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

Unrestricted
fund
£

RECONCILIATION OF FUNDS

Total funds brought forward

237,302

TOTAL FUNDS CARRIED FORWARD

250,803

8. INDEPENDENT EXAMINER'S FEE

The accounts include an accrual of £1,500 (2021: £1,440) for fees payable to the independent examiner in respect of the year ended 31st July 2022. £1,100 of this represents the cost of preparing the accounts, while £400 represents the Independent Examiners Fees.

9. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Totals £
COST			
At 1 August 2021	166,514	56,302	222,816
Additions	-	3,573	3,573
At 31 July 2022	<u>166,514</u>	<u>59,875</u>	<u>226,389</u>
DEPRECIATION			
At 1 August 2021	-	37,225	37,225
Charge for year	-	11,634	11,634
At 31 July 2022	<u>-</u>	<u>48,859</u>	<u>48,859</u>
NET BOOK VALUE			
At 31 July 2022	<u>166,514</u>	<u>11,016</u>	<u>177,530</u>
At 31 July 2021	<u>166,514</u>	<u>19,077</u>	<u>185,591</u>

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Trade debtors	807	326
Prepayments	3,368	3,362
	<u>4,175</u>	<u>3,688</u>

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Other loans (see note 13)	4,000	4,000
Social security and other taxes	4,341	3,872
Wages and pension creditor	16,029	16,640
Other creditors	22,138	22,135
Accruals and deferred income	1,500	1,440
	<u>48,008</u>	<u>48,087</u>

12. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2022	2021
	£	£
Other loans (see note 13)	<u>1,740</u>	<u>5,740</u>

13. LOANS

An analysis of the maturity of loans is given below:

	2022	2021
	£	£
Amounts falling due within one year on demand:		
Other loans	<u>4,000</u>	<u>4,000</u>
Amounts falling between one and two years:		
Other loans - 1-2 years	<u>1,740</u>	<u>4,000</u>
Amounts falling due between two and five years:		
Other loans - 2-5 years	<u>-</u>	<u>1,740</u>

14. MOVEMENT IN FUNDS

	At 1.8.21	Net movement in funds	At 31.7.22
	£	£	£
Unrestricted funds			
General fund	250,803	4,533	255,336
	<u>250,803</u>	<u>4,533</u>	<u>255,336</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	309,576	(305,043)	4,533
	<u>309,576</u>	<u>(305,043)</u>	<u>4,533</u>

14. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.8.20 £	Net movement in funds £	At 31.7.21 £
Unrestricted funds			
General fund	237,302	13,501	250,803
	<u>237,302</u>	<u>13,501</u>	<u>250,803</u>
TOTAL FUNDS	<u>237,302</u>	<u>13,501</u>	<u>250,803</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	294,273	(280,772)	13,501
	<u>294,273</u>	<u>(280,772)</u>	<u>13,501</u>
TOTAL FUNDS	<u>294,273</u>	<u>(280,772)</u>	<u>13,501</u>

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

	At 1.8.20 £	Net movement in funds £	At 31.7.22 £
Unrestricted funds			
General fund	237,302	18,034	255,336
	<u>237,302</u>	<u>18,034</u>	<u>255,336</u>
TOTAL FUNDS	<u>237,302</u>	<u>18,034</u>	<u>255,336</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	603,849	(585,815)	18,034
	<u>603,849</u>	<u>(585,815)</u>	<u>18,034</u>
TOTAL FUNDS	<u>603,849</u>	<u>(585,815)</u>	<u>18,034</u>

15. RELATED PARTY DISCLOSURES

There were no related party transaction in the year ended 31st July 2021. In 2020, D Buckle received £75.30 in respect of materials purchased on behalf of Cliffe Woods Preschool.

16. LOAN

A loan from Cliffe Woods Primary for £40,000 was borrowed for the expansion to the pre school and is repayable over 10 years.

17. LEGAL INFORMATION

Cliffe Woods Pre-School is a charitable company limited by guarantee, incorporated in England and Wales. Its registered office and principal office is View Road, Rochester, Kent, ME3 8UJ. Further information about the charity's activities are included in the Trustees' Report.

CLIFFE WOODS PRE-SCHOOL

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 JULY 2022

	2022 £	2021 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	170	1,734
Other trading activities		
Fundraising events	5,093	2,501
Investment income		
Bank interest receivable	10	4
Charitable activities		
Fees	303,590	278,293
Grants	713	11,741
	<u>304,303</u>	<u>290,034</u>
Total incoming resources	309,576	294,273
EXPENDITURE		
Charitable activities		
Wages	216,905	209,758
Social security	14,498	12,581
Pensions	2,663	2,152
Rates and water	1,792	1,354
Light and heat	1,970	1,600
Advertising and promotion	1,705	552
Consumables	17,831	15,355
Photos, outings and events	1,117	842
Repairs and maintenance	8,637	2,900
Cleaning and caretaking	5,716	1,607
Staff training and welfare	2,415	1,240
Rent	2,730	2,485
Computer costs	1,931	2,824
Fixtures and fittings	11,634	12,683
	<u>291,544</u>	<u>267,933</u>
Other		
Loan interest	635	635
Support costs		
Finance		
Bank charges	261	185
Other		
Insurance	1,094	1,089
Telephone	2,697	2,568
Postage and stationery	1,387	1,634
Sundries	849	404
Carried forward	6,027	5,695

This page does not form part of the statutory financial statements

CLIFFE WOODS PRE-SCHOOL

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 JULY 2022

	2022	2021
	£	£
Other		
Brought forward	6,027	5,695
Subscriptions	2,906	2,679
Legal fees	164	193
Payroll software and HR	1,892	1,892
	<hr/>	<hr/>
	10,989	10,459
Governance costs		
Accountancy fees	1,614	1,560
	<hr/>	<hr/>
Total resources expended	305,043	280,772
Net income	<hr/>	<hr/>
	4,533	13,501
	<hr/>	<hr/>

CLIFFE WOODS PRE-SCHOOL

England & Wales - Charity number 1101326

Accounts

REGISTERED COMPANY NUMBER: 04879683 (England and Wales)
REGISTERED CHARITY NUMBER: 1101326

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JULY 2021
FOR
CLIFFE WOODS PRE-SCHOOL

The Carley Partnership
St James's House
8 Overcliffe
Gravesend
Kent
DA11 0HJ

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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 31 July 2021. 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

As per the charity's governing document, the charity's objects are to enhance the development and education of children primarily under 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 and training courses, together with the right of parents to take responsibility for and to 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;
- Instigating and adhering to and furthering the aims and objects of the Pre-school Learning Alliance.

Significant activities

The main activity of the charity during the year was the provision of early years childcare.

Public benefit

The Trustees have had due regard to the Charity Commission's guidance on public benefit when setting the charity's activities.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

We have 92 children attend the preschool weekly. The Trustees are confident Cliffe Woods Pre-school provides good quality care and education for preschool and after school. The pre-school was rated "Good" by an Ofsted inspection in 2017.

We have been able to offer more spaces to parents of children aged 2-11 years; we have expanded our outside area to include sensory, imaginary play and physical development. Expanding on and developing children's experiences and learning opportunities.

Internal and external factors

The employment and retention of staff is of concern to the trustees due to minimal Government funding and low rates of pay.

FINANCIAL REVIEW

Reserves policy

The charity aims to hold a minimum of £30,000 as free reserves and feel this is sufficient to meet any liabilities due for the next couple of months. We have now been in our new pre-school building for four years within the grounds of Cliffe Woods Primary School.

Going concern

The trustees currently have no concerns regarding the future of the charity.

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

All members are eligible to stand for election to be a trustee. At the Annual General Meeting, the new elected members of the board of trustees will be those candidates from amongst those having notified their willingness to stand who receive the highest number of votes from the members, up to a maximum of 12 elected trustees in total.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

Membership of the pre-school is divided into two kinds:

Family Membership applies to parents or guardians of all children who attend any group run by the pre-school wishing to support the aims of the pre-school.

Affiliate Membership is open to those individuals, organisations or other bodies interested in supporting the aims of the pre-school.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

04879683 (England and Wales)

Registered Charity number

1101326

Registered office

Cliffe Woods Preschool

View Road

Cliffe Woods

Rochester

Kent

ME3 8UJ

Trustees

D A Buckle Chairman

Mrs C Hobbs Treasurer

R Mayger (resigned 3/9/2020)

S Williams

Mrs S Price (appointed 25/5/2021)

Committee Members

S Golden

L Cole

R Playford

S Bailey

K Dhanda

Company Secretary

Mrs S Price

Independent Examiner

The Carley Partnership

St James's House

8 Overcliffe

Gravesend

Kent

DA11 0HJ

Approved by order of the board of trustees on 21 April 2022 and signed on its behalf by:

D A Buckle - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
CLIFFE WOODS PRE-SCHOOL

Independent examiner's report to the trustees of Cliffe Woods Pre-school ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 July 2021.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

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

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.

Claire Ralph
ACA, FCCA
The Carley Partnership
St James's House
8 Overcliffe
Gravesend
Kent
DA11 0HJ

27 April 2022

CLIFFE WOODS PRE-SCHOOL

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 JULY 2021

	Notes	2021 Unrestricted fund £	2020 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		1,734	49
Charitable activities			
Childcare sessions		290,034	313,540
Other trading activities	2	2,501	1,997
Investment income	3	4	163
Total		294,273	315,749
EXPENDITURE ON			
Charitable activities			
Childcare sessions		277,971	289,202
Other		2,801	3,374
Total		280,772	292,576
NET INCOME		13,501	23,173
RECONCILIATION OF FUNDS			
Total funds brought forward		237,302	214,129
TOTAL FUNDS CARRIED FORWARD		250,803	237,302

BALANCE SHEET
31 JULY 2021

	Notes	2021 Unrestricted fund £	2020 Total funds £
FIXED ASSETS			
Tangible assets	9	185,591	192,144
CURRENT ASSETS			
Debtors	10	3,688	2,167
Cash at bank		115,351	103,167
		<u>119,039</u>	<u>105,334</u>
CREDITORS			
Amounts falling due within one year	11	(48,087)	(50,436)
		<u>70,952</u>	<u>54,898</u>
NET CURRENT ASSETS			
		<u>256,543</u>	<u>247,042</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
CREDITORS			
Amounts falling due after more than one year	12	(5,740)	(9,740)
		<u>250,803</u>	<u>237,302</u>
NET ASSETS			
FUNDS	14		
Unrestricted funds		<u>250,803</u>	<u>237,302</u>
TOTAL FUNDS		<u>250,803</u>	<u>237,302</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 July 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 July 2021 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.

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 21 April 2022 and were signed on its behalf by:

D A Buckle - Trustee

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 2019)', 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.

Fixtures and fittings - 25% 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.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Government grants

Grant income is recognised using the accrual model in the period in which it becomes receivable.

2. OTHER TRADING ACTIVITIES

	2021	2020
	£	£
Fundraising events	2,501	1,997
	<u>2,501</u>	<u>1,997</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JULY 2021

3. INVESTMENT INCOME

	2021	2020
	£	£
Bank interest receivable	4	163
	<u>4</u>	<u>163</u>

4. NET INCOME/(EXPENDITURE)

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

	2021	2020
	£	£
Depreciation - owned assets	12,683	11,150
	<u>12,683</u>	<u>11,150</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 July 2021 nor for the year ended 31 July 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 July 2021 nor for the year ended 31 July 2020.

6. STAFF COSTS

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

	2021	2020
Staff	16	16
	<u>16</u>	<u>16</u>

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

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	49
Charitable activities	
Childcare sessions	313,540
Other trading activities	1,997
Investment income	163
Total	<u>315,749</u>
EXPENDITURE ON	
Charitable activities	
Childcare sessions	289,202
Other	3,374
Total	<u>292,576</u>
NET INCOME	<u>23,173</u>

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

Unrestricted
fund
£

RECONCILIATION OF FUNDS

Total funds brought forward 214,129

TOTAL FUNDS CARRIED FORWARD 237,302

8. INDEPENDENT EXAMINER'S FEE

The accounts include an accrual of £1,440 (2020: £1,440) for fees payable to the independent examiner in respect of the year ended 31st July 2021. £1,080 of this represents the cost of preparing the accounts, while £360 represents the Independent Examiners Fees.

9. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Totals £
COST			
At 1 August 2020	166,514	50,172	216,686
Additions	-	6,130	6,130
At 31 July 2021	<u>166,514</u>	<u>56,302</u>	<u>222,816</u>
DEPRECIATION			
At 1 August 2020	-	24,542	24,542
Charge for year	-	12,683	12,683
At 31 July 2021	<u>-</u>	<u>37,225</u>	<u>37,225</u>
NET BOOK VALUE			
At 31 July 2021	<u>166,514</u>	<u>19,077</u>	<u>185,591</u>
At 31 July 2020	<u>166,514</u>	<u>25,630</u>	<u>192,144</u>

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Trade debtors	326	1
Prepayments	<u>3,362</u>	<u>2,166</u>
	<u>3,688</u>	<u>2,167</u>

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Other loans (see note 13)	4,000	4,000
Social security and other taxes	3,872	2,539
Wages and pension creditor	16,640	16,259
Other creditors	22,135	22,102
Accruals and deferred income	1,440	5,536
	<u>48,087</u>	<u>50,436</u>

12. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2021	2020
	£	£
Other loans (see note 13)	<u>5,740</u>	<u>9,740</u>

13. LOANS

An analysis of the maturity of loans is given below:

	2021	2020
	£	£
Amounts falling due within one year on demand:		
Other loans	<u>4,000</u>	<u>4,000</u>
Amounts falling between one and two years:		
Other loans - 1-2 years	<u>4,000</u>	<u>8,000</u>
Amounts falling due between two and five years:		
Other loans - 2-5 years	<u>1,740</u>	<u>1,740</u>

14. MOVEMENT IN FUNDS

	At 1.8.20	Net movement in funds	At 31.7.21
	£	£	£
Unrestricted funds			
General fund	237,302	13,501	250,803
	<u>237,302</u>	<u>13,501</u>	<u>250,803</u>
TOTAL FUNDS	<u>237,302</u>	<u>13,501</u>	<u>250,803</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	294,273	(280,772)	13,501
	<u>294,273</u>	<u>(280,772)</u>	<u>13,501</u>
TOTAL FUNDS	<u>294,273</u>	<u>(280,772)</u>	<u>13,501</u>

14. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.8.19 £	Net movement in funds £	At 31.7.20 £
Unrestricted funds			
General fund	214,129	23,173	237,302
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>214,129</u>	<u>23,173</u>	<u>237,302</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	315,749	(292,576)	23,173
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>315,749</u>	<u>(292,576)</u>	<u>23,173</u>

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

	At 1.8.19 £	Net movement in funds £	At 31.7.21 £
Unrestricted funds			
General fund	214,129	36,674	250,803
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>214,129</u>	<u>36,674</u>	<u>250,803</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	610,022	(573,348)	36,674
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>610,022</u>	<u>(573,348)</u>	<u>36,674</u>

15. RELATED PARTY DISCLOSURES

There were no related party transaction in the year ended 31st July 2021. In 2020, D Buckle received £75.30 in respect of materials purchased on behalf of Cliffe Woods Preschool.

16. LOAN

A loan from Cliffe Woods Primary for £40,000 was borrowed for the expansion to the pre school and is repayable over 10 years.

CLIFFE WOODS PRE-SCHOOL

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 JULY 2021

	2021 £	2020 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	1,734	49
Other trading activities		
Fundraising events	2,501	1,997
Investment income		
Bank interest receivable	4	163
Charitable activities		
Fees	278,293	307,506
Grants	11,741	6,034
	<u>290,034</u>	<u>313,540</u>
Total incoming resources	294,273	315,749
EXPENDITURE		
Charitable activities		
Wages	209,758	214,272
Social security	12,581	11,957
Pensions	2,152	2,468
Rates and water	1,354	1,792
Light and heat	1,600	1,635
Advertising and promotion	552	907
Consumables	15,355	17,274
Photos, outings and events	842	1,023
Repairs and maintenance	2,900	3,253
Cleaning and caretaking	1,607	5,704
Staff training and welfare	1,240	1,885
Rent	2,485	2,100
Computer costs	2,824	1,672
Fixtures and fittings	12,683	11,150
	<u>267,933</u>	<u>277,092</u>
Other		
Loan interest	635	3,374
Support costs		
Finance		
Bank charges	185	277
Other		
Insurance	1,089	363
Telephone	2,568	2,369
Postage and stationery	1,634	2,761
Sundries	404	341
Carried forward	5,695	5,834

This page does not form part of the statutory financial statements

CLIFFE WOODS PRE-SCHOOL

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 JULY 2021

	2021 £	2020 £
Other		
Brought forward	5,695	5,834
Subscriptions	2,679	2,310
Legal fees	193	216
Payroll software and HR	1,892	1,893
	<u>10,459</u>	<u>10,253</u>
Governance costs		
Accountancy fees	1,560	1,580
	<u>280,772</u>	<u>292,576</u>
Total resources expended		
Net income	<u>13,501</u>	<u>23,173</u>