

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.

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 ('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

STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 JULY 2025

		2025 Unrestricted fund £	2024 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
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>254,707</u>	<u>221,631</u>

BALANCE SHEET  
31 JULY 2025

		2025 Unrestricted fund £	2024 Total funds £
FIXED ASSETS	Notes		
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		<u>254,707</u>	<u>221,631</u>
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
	16	15
Staff	<u>          </u>	<u>          </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	1,689
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 £
<b>COST</b>			
At 1 August 2024	166,514	66,262	232,776
Additions	-	805	805
At 31 July 2025	166,514	67,067	233,581
<b>DEPRECIATION</b>			
At 1 August 2024	-	61,577	61,577
Charge for year	-	2,766	2,766
At 31 July 2025	-	64,343	64,343
<b>NET BOOK VALUE</b>			
At 31 July 2025	166,514	2,724	169,238
At 31 July 2024	166,514	4,685	171,199

## 10. DEBTORS

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

## 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.

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

	2025 £	2024 £
<b>INCOME AND ENDOWMENTS</b>		
Other trading activities		
Fundraising events	-	1,280
Investment income		
Bank interest receivable	-	8
Charitable activities		
Fees	313,172	296,383
<b>Total incoming resources</b>	<b>313,172</b>	<b>297,671</b>
<b>EXPENDITURE</b>		
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
	<b>267,029</b>	<b>290,748</b>
Other		
Loss on sale of tangible fixed assets	-	339
Loan interest	-	1,350
	<b>-</b>	<b>1,689</b>
<b>Support costs</b>		
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
	<b>9,777</b>	<b>9,800</b>

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	280,096	305,613
Net income/(expenditure)	33,076	(7,942)