

DANBURY PRE-SCHOOL

England & Wales · Charity number 1111808

Details

Other names DANBURY PRE-SCHOOLS, DANBURY PRESCHOOLS LTD

Status Registered

Legal form Charitable company

Company number [05370156](#)

Registered 2005-10-25

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

Contact

Address Danbury Pre-School at St. Johns
Little Baddow Road
Danbury
Chelmsford
CM3 4NS

Phone 01245 690678

Email info@danburypreschool.org.uk

Website <http://www.danburypreschool.org.uk>

Activities

Objects: 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:3.1 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;3.2 ENCOURAGING THE STUDY OF THE NEEDS OF SUCH CHILDREN AND THEIR FAMILIES AND PROMOTING PUBLIC INTEREST IN AND RECOGNITION OF SUCH NEEDS;3.3 INSTIGATING AND ADHERING TO AND FURTHERING THE AIMS AND OBJECTS OF THE PRE-SCHOOL LEARNING ALLIANCE

Activities: The charity provides Pre-School childcare facilities and a Before and After School club for the local community in Danbury, Essex. It strives to enhance the development and education of children, primarily of Pre-School age, by offering appropriate play, education, care facilities and training courses. Instigating, adhering and furthering the objectives of the Pre-School Learning Alliance.

Classification

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

Geography

- **Area of benefit:** NOT DEFINED. IN PRACTICE. ESSEX
- Essex

Finances

Period end	Income	Expenditure	Assets	Employees
2025-04-05	£180,241	£201,390	-	-
2024-04-05	£151,555	£177,026	-	-
2023-04-05	£165,831	£152,242	-	-
2022-04-05	£171,608	£167,471	-	-
2021-04-05	£160,961	£164,490	-	-

Trustees

Name	Role	Appointed
Amy Emily Jones		2024-04-23
Ella Jean Anne Barrowman		2025-02-01
Ian Weir		2023-10-11
Michelle Collier		2023-10-12
Sarah Hannah Butt Gardner		2024-04-12
Stacey Ann Turk		2023-10-11

DANBURY PRE-SCHOOL

England & Wales - Charity number 1111808

Accounts

Our Ref: DANBY001LC/SA/KD

05 January 2026

Ms A E Jones
Danbury Pre-School
Danbury Pre-school at St.John's
Little Baddow Road
Danbury
Chelmsford
Essex
CM3 4NS

Dear Amy,

RE: Danbury Pre-School

I have uploaded the financial statements of the above charity for the accounting period ended 5 April 2025.

Before I submit the accounts to Companies House, I would be grateful if you would please electronically approve the uploaded items as follows:

1. A copy of the financial statements, which require e-approval.
2. A copy of the financial statements for submission to the Registrar of Companies, which require e-approval.

Once I am in receipt of your approval of the documents, I will electronically file the financial statements with Companies House.

The financial statements can be downloaded from IRIS OpenSpace for submission to the Charity Commissions but let me know if you have any difficulty and I will email you a PDF copy.

If you should have any queries with the documents requiring approval, please do not hesitate to contact me.

Finally, I have uploaded a note of my firm's fees for your kind attention

Yours sincerely

Stephen Anstis

Email: Stephen.Anstis@esw.co.uk



Our Ref: DANBY001LC/SA/KD

05 January 2026

Danbury Pre-School
Danbury Pre-school at St.John's
Little Baddow Road
Danbury
Chelmsford
Essex
CM3 4NS

Fee Note No: SA/39965

RE: Danbury Pre-School

Compiling Charitable Statutory Financial Statements for the year ended 05 April 2025.

Carrying out an independent examination for the year ended 05 April 2025.

General advice on various accounting, taxation and statutory matters to date.

Fee:		575	00
Disbursements: Stationery, Telephone, Licencing, Fee Protection etc.:		85	00
		<hr/>	
		660	00
	Vat at 20.0%	132	00
		<hr/>	
	Total	£ 792	00
		<hr/>	

Please pay by return
VAT Reg No. 681540435
E & OE

BACS payment to – Account Name: ESW Limited
Sort code: 30-96-94 Bank Account No. 00898459 Ref: DANBY001LC



ESW Limited Chartered Accountants
Registered to carry on audit work in the UK and regulated for a range of investment
business activities by the Institute of Chartered Accountants in England and Wales.
Registered in England and Wales No 3216855.
A list of directors is available at the Registered Office.

162 – 168 High Street,
Rayleigh, Essex SS6 7BS
t 01268 77 69 69
e info@esw.co.uk
www.esw.co.uk

REGISTERED COMPANY NUMBER: 05370156 (England and Wales)
REGISTERED CHARITY NUMBER: 1111808

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5TH APRIL 2025
FOR
DANBURY PRE-SCHOOL**

ESW Chartered Accountants
162-164 High Street
Rayleigh
Essex
SS6 7BS

DANBURY PRE-SCHOOL

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FOR THE YEAR ENDED 5TH APRIL 2025**

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**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 5TH APRIL 2025**

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 5th April 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

The principal objective of the charity is 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 or means of 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 objectives of the Pre-School Learning Alliance.

The Charity has continued to provide Pre-School childcare facilities throughout the period.

Public benefit

The Trustees consider that the activities of the charity are carried out for the public benefit and in particular adhere to the following charitable purposes as set out by the Charity Commission in its general guidance on public benefit:

- Other: provision of childcare.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

The Pre-School has continued to maintain good occupancy figures and service standards.

FINANCIAL REVIEW

The year has seen the funds held by the charity decrease due to a deficit of £21,149 (2024 £25,471). Income resources have increased by 18.9% and resources expended have increased by 13.8%.

The principal funding source comes from childcare fees and funding received and the main resource being expended relates to staff costs.

Balance sheet

The balance sheet shows that the charity has cash balances amounting to £100,083 (2024 - £121,232), being sufficient funds to allow all its creditors to be paid on time.

Investment policy

Surplus cash balances are held in interest bearing bank deposit accounts, to enable the charity to maximise the gain from holding large bank balances.

The Management Committee tries to ensure that there are unrestricted reserves sufficient to cover three months operating costs.

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.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 5TH APRIL 2025**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

In order to obtain a wide spread of experience and appropriate skills, the recruitment of Trustees/Management Committee Members is usually vetted by the Pre-School manager from available parent volunteers. Trustees/Management Committee Members are elected by the parents in the annual general meeting.

Organisational structure

The Management Committee meets 4-6 times a year to discuss any issues and to plan future developments.

Induction and training of new trustees

New Trustees/Management Committee Members are provided with an induction. This includes a meeting with the Pre-School manager (and/or the out-going committee member for whom they will replace) to familiarise themselves with their responsibilities and legal obligations to the charity, and a briefing on background information on the charity and other relevant documents.

The Chairperson is also sent on a safeguarding course.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

05370156 (England and Wales)

Registered Charity number

1111808

Registered office

Danbury Pre-school at St.John's
Little Baddow Road
Danbury
Chelmsford
Essex
CM3 4NS

Trustees

Ms M L Collier
Mrs H Coates (resigned 13.7.2024)
Ms S A Turk (resigned 13.7.2024)
I S Weir
Ms K L Khan (resigned 23.4.2024)
Mrs S H Butt Gardner (appointed 12.4.2024)
Ms A E Jones (appointed 23.4.2024)
Ms J L Garven (appointed 12.4.2024) (resigned 20.12.2024)
Mrs E J A Barrowman (appointed 28.11.2024)

Independent Examiner

ESW Chartered Accountants
162-164 High Street
Rayleigh
Essex
SS6 7BS

Approved by order of the board of trustees on 5th January 2026 and signed on its behalf by:



Ms A E Jones - Trustee

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

Independent examiner's report to the trustees of Danbury Pre-School ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 5th April 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

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.

Mr S Cracknell FCA

ESW Chartered Accountants
162-164 High Street
Rayleigh
Essex
SS6 7BS

5th January 2026

DANBURY PRE-SCHOOL

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 5TH APRIL 2025**

	Notes	2025 Unrestricted fund £	2024 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2	249	4,459
Charitable activities			
Charitable	5	178,383	146,092
Other trading activities	3	357	-
Investment income	4	1,252	1,004
Total		180,241	151,555
 EXPENDITURE ON			
Raising funds		1,164	916
Charitable activities			
Charitable	6	200,226	176,110
Total		201,390	177,026
NET INCOME/(EXPENDITURE)		(21,149)	(25,471)
 RECONCILIATION OF FUNDS			
Total funds brought forward		121,232	146,703
TOTAL FUNDS CARRIED FORWARD		100,083	121,232

The notes form part of these financial statements

DANBURY PRE-SCHOOL (REGISTERED NUMBER: 05370156)

**BALANCE SHEET
5TH APRIL 2025**

	Notes	2025 Unrestricted fund £	2024 Total funds £
FIXED ASSETS			
Tangible assets	10	951	1,631
CURRENT ASSETS			
Debtors	11	2,092	2,885
Cash at bank and in hand		116,905	121,471
		<hr/>	<hr/>
		118,997	124,356
CREDITORS			
Amounts falling due within one year	12	(19,865)	(4,755)
		<hr/>	<hr/>
NET CURRENT ASSETS		99,132	119,601
		<hr/>	<hr/>
TOTAL ASSETS LESS CURRENT LIABILITIES		100,083	121,232
		<hr/>	<hr/>
NET ASSETS		100,083	121,232
		<hr/>	<hr/>
FUNDS	13		
Unrestricted funds		100,083	121,232
		<hr/>	<hr/>
TOTAL FUNDS		100,083	121,232
		<hr/>	<hr/>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 5th April 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 5th April 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 5th January 2026 and were signed on its behalf by:



A E Jones - Trustee

The notes form part of these financial statements

DANBURY PRE-SCHOOL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 5TH APRIL 2025

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	- Straight line over 3 years
Computer equipment	- Straight line over 3 years

Taxation

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

Fund accounting

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

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

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

2. DONATIONS AND LEGACIES

	2025	2024
	£	£
Donations	249	4,459
	<u> </u>	<u> </u>

DANBURY PRE-SCHOOL

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 5TH APRIL 2025**

3. OTHER TRADING ACTIVITIES

	2025	2024
	£	£
Fundraising events	357	-
	<u> </u>	<u> </u>

4. INVESTMENT INCOME

	2025	2024
	£	£
Deposit account interest	1,252	1,004
	<u> </u>	<u> </u>

5. INCOME FROM CHARITABLE ACTIVITIES

		2025	2024
	Activity	£	£
Fees	Charitable	16,447	20,037
Funding	Charitable	123,259	85,082
Uniform	Charitable	-	470
Before and after school clubs	Charitable	38,539	39,922
Milk rebate	Charitable	138	581
		<u> </u>	<u> </u>
		<u>178,383</u>	<u>146,092</u>

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs £	Totals £
Charitable	194,526	5,700	200,226
	<u> </u>	<u> </u>	<u> </u>

7. NET INCOME/(EXPENDITURE)

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

	2025	2024
	£	£
Depreciation - owned assets	885	1,200
	<u> </u>	<u> </u>

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 5th April 2025 nor for the year ended 5th April 2024.

During the year, the preschool manager was appointed as a trustee of the Charity. They are employed by the Charity in a staff capacity, separate from their duties as a trustee.

In respect of this employment, the trustee received:

- Remuneration: £26,181
- Employer Pension Contributions: £783

These payments relate solely to their employed role and not their position as a trustee.

Trustees' expenses

There were no trustees' expenses paid for the year ended 5th April 2025 nor for the year ended 5th April 2024.

DANBURY PRE-SCHOOL

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 5TH APRIL 2025**

9. STAFF COSTS

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

	2025	2024
Childcare	11	13
	<u>11</u>	<u>13</u>

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

10. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 6th April 2024	9,022	5,337	14,359
Additions	205	-	205
	<u>9,227</u>	<u>5,337</u>	<u>14,564</u>
At 5th April 2025	9,227	5,337	14,564
	<u>9,227</u>	<u>5,337</u>	<u>14,564</u>
DEPRECIATION			
At 6th April 2024	7,896	4,832	12,728
Charge for year	632	253	885
	<u>8,528</u>	<u>5,085</u>	<u>13,613</u>
At 5th April 2025	8,528	5,085	13,613
	<u>8,528</u>	<u>5,085</u>	<u>13,613</u>
NET BOOK VALUE			
At 5th April 2025	699	252	951
	<u>699</u>	<u>252</u>	<u>951</u>
At 5th April 2024	1,126	505	1,631
	<u>1,126</u>	<u>505</u>	<u>1,631</u>

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade debtors	1,305	2,414
Other debtors	-	4
Prepayments and accrued income	787	467
	<u>2,092</u>	<u>2,885</u>
	<u>2,092</u>	<u>2,885</u>

DANBURY PRE-SCHOOL

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 5TH APRIL 2025**

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade creditors	2,053	1,122
Social security and other taxes	16,480	2,635
Other creditors	540	278
Accruals and deferred income	792	720
	<u>19,865</u>	<u>4,755</u>

13. MOVEMENT IN FUNDS

	At 6.4.24	Net movement in funds	At 5.4.25
	£	£	£
Unrestricted funds			
General fund	121,232	(21,149)	100,083
	<u>121,232</u>	<u>(21,149)</u>	<u>100,083</u>
TOTAL FUNDS	<u>121,232</u>	<u>(21,149)</u>	<u>100,083</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	180,241	(201,390)	(21,149)
	<u>180,241</u>	<u>(201,390)</u>	<u>(21,149)</u>
TOTAL FUNDS	<u>180,241</u>	<u>(201,390)</u>	<u>(21,149)</u>

Comparatives for movement in funds

	At 6.4.23	Net movement in funds	At 5.4.24
	£	£	£
Unrestricted funds			
General fund	146,703	(25,471)	121,232
	<u>146,703</u>	<u>(25,471)</u>	<u>121,232</u>
TOTAL FUNDS	<u>146,703</u>	<u>(25,471)</u>	<u>121,232</u>

DANBURY PRE-SCHOOL

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 5TH APRIL 2025**

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	151,555	(177,026)	(25,471)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>151,555</u>	<u>(177,026)</u>	<u>(25,471)</u>

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

	At 6.4.23 £	Net movement in funds £	At 5.4.25 £
Unrestricted funds			
General fund	146,703	(46,620)	100,083
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>146,703</u>	<u>(46,620)</u>	<u>100,083</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	331,796	(378,416)	(46,620)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>331,796</u>	<u>(378,416)</u>	<u>(46,620)</u>

14. RELATED PARTY DISCLOSURES

The Management Committee considers there to be no ultimate controlling party. No Committee Member has a beneficial interest in the results of the charity.

During the year and previous year there were no transactions with related parties for Pre-School fees paid.

REGISTERED COMPANY NUMBER: 05370156 (England and Wales)
REGISTERED CHARITY NUMBER: 1111808

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DANBURY PRE-SCHOOL

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FOR THE YEAR ENDED 5TH APRIL 2025**

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DANBURY PRE-SCHOOL
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STRUCTURE, GOVERNANCE AND MANAGEMENT

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DANBURY PRE-SCHOOL

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 5TH APRIL 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

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Registered Charity number

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Little Baddow Road
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CM3 4NS

Trustees

Ms M L Collier
Mrs H Coates (resigned 13.7.2024)
Ms S A Turk (resigned 13.7.2024)
I S Weir
Ms K L Khan (resigned 23.4.2024)
Mrs S H Butt Gardner (appointed 12.4.2024)
Ms A E Jones (appointed 23.4.2024)
Ms J L Garven (appointed 12.4.2024) (resigned 20.12.2024)
Mrs E J A Barrowman (appointed 28.11.2024)

Independent Examiner

ESW Chartered Accountants
162-164 High Street
Rayleigh
Essex
SS6 7BS

Approved by order of the board of trustees on 5th January 2026 and signed on its behalf by:



Ms A E Jones - Trustee

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

Independent examiner's report to the trustees of Danbury Pre-School ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 5th April 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

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.

Mr S Cracknell FCA

ESW Chartered Accountants
162-164 High Street
Rayleigh
Essex
SS6 7BS

5th January 2026

DANBURY PRE-SCHOOL

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 5TH APRIL 2025**

	Notes	2025 Unrestricted fund £	2024 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2	249	4,459
Charitable activities			
Charitable	5	178,383	146,092
Other trading activities	3	357	-
Investment income	4	1,252	1,004
Total		180,241	151,555
 EXPENDITURE ON			
Raising funds		1,164	916
Charitable activities			
Charitable	6	200,226	176,110
Total		201,390	177,026
 NET INCOME/(EXPENDITURE)		 (21,149)	 (25,471)
 RECONCILIATION OF FUNDS			
Total funds brought forward		121,232	146,703
 TOTAL FUNDS CARRIED FORWARD		 100,083	 121,232

The notes form part of these financial statements

DANBURY PRE-SCHOOL

**BALANCE SHEET
5TH APRIL 2025**

	Notes	2025 Unrestricted fund £	2024 Total funds £
FIXED ASSETS			
Tangible assets	10	951	1,631
CURRENT ASSETS			
Debtors	11	2,092	2,885
Cash at bank and in hand		116,905	121,471
		<hr/>	<hr/>
		118,997	124,356
CREDITORS			
Amounts falling due within one year	12	(19,865)	(4,755)
		<hr/>	<hr/>
NET CURRENT ASSETS		99,132	119,601
		<hr/>	<hr/>
TOTAL ASSETS LESS CURRENT LIABILITIES		100,083	121,232
		<hr/>	<hr/>
NET ASSETS		100,083	121,232
		<hr/>	<hr/>
FUNDS	13		
Unrestricted funds		100,083	121,232
		<hr/>	<hr/>
TOTAL FUNDS		100,083	121,232
		<hr/>	<hr/>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 5th April 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 5th April 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 5th January 2026 and were signed on its behalf by:



A E Jones - Trustee

The notes form part of these financial statements

DANBURY PRE-SCHOOL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 5TH APRIL 2025

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	- Straight line over 3 years
Computer equipment	- Straight line over 3 years

Taxation

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

Fund accounting

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

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

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

2. DONATIONS AND LEGACIES

	2025	2024
	£	£
Donations	249	4,459
	<u> </u>	<u> </u>

DANBURY PRE-SCHOOL

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 5TH APRIL 2025**

3. OTHER TRADING ACTIVITIES

	2025	2024
	£	£
Fundraising events	357	-
	<u> </u>	<u> </u>

4. INVESTMENT INCOME

	2025	2024
	£	£
Deposit account interest	1,252	1,004
	<u> </u>	<u> </u>

5. INCOME FROM CHARITABLE ACTIVITIES

		2025	2024
	Activity	£	£
Fees	Charitable	16,447	20,037
Funding	Charitable	123,259	85,082
Uniform	Charitable	-	470
Before and after school clubs	Charitable	38,539	39,922
Milk rebate	Charitable	138	581
		<u> </u>	<u> </u>
		<u>178,383</u>	<u>146,092</u>

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs £	Totals £
Charitable	194,526	5,700	200,226
	<u> </u>	<u> </u>	<u> </u>

7. NET INCOME/(EXPENDITURE)

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

	2025	2024
	£	£
Depreciation - owned assets	885	1,200
	<u> </u>	<u> </u>

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 5th April 2025 nor for the year ended 5th April 2024.

During the year, the preschool manager was appointed as a trustee of the Charity. They are employed by the Charity in a staff capacity, separate from their duties as a trustee.

In respect of this employment, the trustee received:

- Remuneration: £26,181
- Employer Pension Contributions: £783

These payments relate solely to their employed role and not their position as a trustee.

Trustees' expenses

There were no trustees' expenses paid for the year ended 5th April 2025 nor for the year ended 5th April 2024.

DANBURY PRE-SCHOOL

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 5TH APRIL 2025**

9. STAFF COSTS

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

	2025	2024
Childcare	11	13
	<u>11</u>	<u>13</u>

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

10. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 6th April 2024	9,022	5,337	14,359
Additions	205	-	205
	<u>9,227</u>	<u>5,337</u>	<u>14,564</u>
At 5th April 2025	9,227	5,337	14,564
	<u>9,227</u>	<u>5,337</u>	<u>14,564</u>
DEPRECIATION			
At 6th April 2024	7,896	4,832	12,728
Charge for year	632	253	885
	<u>8,528</u>	<u>5,085</u>	<u>13,613</u>
At 5th April 2025	8,528	5,085	13,613
	<u>8,528</u>	<u>5,085</u>	<u>13,613</u>
NET BOOK VALUE			
At 5th April 2025	699	252	951
	<u>699</u>	<u>252</u>	<u>951</u>
At 5th April 2024	1,126	505	1,631
	<u>1,126</u>	<u>505</u>	<u>1,631</u>

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade debtors	1,305	2,414
Other debtors	-	4
Prepayments and accrued income	787	467
	<u>2,092</u>	<u>2,885</u>
	<u>2,092</u>	<u>2,885</u>

DANBURY PRE-SCHOOL

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 5TH APRIL 2025**

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade creditors	2,053	1,122
Social security and other taxes	16,480	2,635
Other creditors	540	278
Accruals and deferred income	792	720
	<u>19,865</u>	<u>4,755</u>

13. MOVEMENT IN FUNDS

	At 6.4.24	Net movement in funds	At 5.4.25
	£	£	£
Unrestricted funds			
General fund	121,232	(21,149)	100,083
	<u>121,232</u>	<u>(21,149)</u>	<u>100,083</u>
TOTAL FUNDS	<u>121,232</u>	<u>(21,149)</u>	<u>100,083</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	180,241	(201,390)	(21,149)
	<u>180,241</u>	<u>(201,390)</u>	<u>(21,149)</u>
TOTAL FUNDS	<u>180,241</u>	<u>(201,390)</u>	<u>(21,149)</u>

Comparatives for movement in funds

	At 6.4.23	Net movement in funds	At 5.4.24
	£	£	£
Unrestricted funds			
General fund	146,703	(25,471)	121,232
	<u>146,703</u>	<u>(25,471)</u>	<u>121,232</u>
TOTAL FUNDS	<u>146,703</u>	<u>(25,471)</u>	<u>121,232</u>

DANBURY PRE-SCHOOL

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 5TH APRIL 2025**

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	151,555	(177,026)	(25,471)
	<u>151,555</u>	<u>(177,026)</u>	<u>(25,471)</u>
TOTAL FUNDS	<u>151,555</u>	<u>(177,026)</u>	<u>(25,471)</u>

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

	At 6.4.23 £	Net movement in funds £	At 5.4.25 £
Unrestricted funds			
General fund	146,703	(46,620)	100,083
	<u>146,703</u>	<u>(46,620)</u>	<u>100,083</u>
TOTAL FUNDS	<u>146,703</u>	<u>(46,620)</u>	<u>100,083</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	331,796	(378,416)	(46,620)
	<u>331,796</u>	<u>(378,416)</u>	<u>(46,620)</u>
TOTAL FUNDS	<u>331,796</u>	<u>(378,416)</u>	<u>(46,620)</u>

14. RELATED PARTY DISCLOSURES

The Management Committee considers there to be no ultimate controlling party. No Committee Member has a beneficial interest in the results of the charity.

During the year and previous year there were no transactions with related parties for Pre-School fees paid.

DANBURY PRE-SCHOOL

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 5TH APRIL 2025**

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	249	4,459
Other trading activities		
Fundraising events	357	-
Investment income		
Deposit account interest	1,252	1,004
Charitable activities		
Fees	16,447	20,037
Funding	123,259	85,082
Uniform	-	470
Before and after school clubs	38,539	39,922
Milk rebate	138	581
	178,383	146,092
Total incoming resources	180,241	151,555
 EXPENDITURE		
Raising donations and legacies		
Fundraising expenditure	1,164	916
Charitable activities		
Staff salaries	165,641	144,080
Other staff & training costs	3,466	2,239
Rent	358	321
Insurance	762	726
Repairs & equipment	1,978	3,068
Premises (including utilities)	4,111	4,690
Office expenses	3,328	2,822
Children's educational resources	5,932	1,777
Sundry costs	208	63
Uniforms	388	452
Cleaning products	1,030	2,345
Catering	4,203	5,144
Advertising	-	1,435
Subscriptions, donations and sponsorships	1,259	354
Entertaining	840	822
Health & safety	139	59
Depreciation of fixtures & fittings	631	912
Depreciation of computer equipment	252	289
	194,526	171,598
Support costs		

This page does not form part of the statutory financial statements

DANBURY PRE-SCHOOL

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 5TH APRIL 2025

	2025 £	2024 £
Support costs		
Finance		
Bank charges	201	255
Governance costs		
Accountancy and legal fees	5,499	4,257
Total resources expended	<u>201,390</u>	<u>177,026</u>
Net expenditure	<u>(21,149)</u>	<u>(25,471)</u>

This page does not form part of the statutory financial statements

DANBURY PRE-SCHOOL

England & Wales - Charity number 1111808

Accounts

REGISTERED COMPANY NUMBER: 05370156 (England and Wales)
REGISTERED CHARITY NUMBER: 1111808

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5TH APRIL 2024
FOR
DANBURY PRE-SCHOOL**

ESW Chartered Accountants
162-164 High Street
Rayleigh
Essex
SS6 7BS

DANBURY PRE-SCHOOL

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5TH APRIL 2024**

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Balance Sheet	6 to 7
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**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 5TH APRIL 2024**

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 5th April 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The principal objective of the charity is 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 or means of 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 objectives of the Pre-School Learning Alliance.

The Charity has continued to provide Pre-School childcare facilities throughout the period.

Public benefit

The Trustees consider that the activities of the charity are carried out for the public benefit and in particular adhere to the following charitable purposes as set out by the Charity Commission in its general guidance on public benefit:

- Other: provision of childcare.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The Pre-School has continued to maintain good occupancy figures and service standards.

FINANCIAL REVIEW

The year has seen the funds held by the charity decrease due to a deficit of £25,471 (2023 surplus - £13,589). Income resources have decreased by 8.6% and resources expended have increased by 16.3%.

The principal funding source comes from childcare fees and funding received and the main resource being expended relates to staff costs.

Balance sheet

The balance sheet shows that the charity has cash balances amounting to £121,471 (2023 - £144,197), being sufficient funds to allow all its creditors to be paid on time.

Investment policy

Surplus cash balances are held in interest bearing bank deposit accounts, to enable the charity to maximise the gain from holding large bank balances.

The Management Committee tries to ensure that there are unrestricted reserves sufficient to cover three months operating costs.

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.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 5TH APRIL 2024**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

In order to obtain a wide spread of experience and appropriate skills, the recruitment of Trustees/Management Committee Members is usually vetted by the Pre-School manager from available parent volunteers. Trustees/Management Committee Members are elected by the parents in the annual general meeting.

Organisational structure

The Management Committee meets 4-6 times a year to discuss any issues and to plan future developments.

Induction and training of new trustees

New Trustees/Management Committee Members are provided with an induction. This includes a meeting with the Pre-School manager (and/or the out-going committee member for whom they will replace) to familiarise themselves with their responsibilities and legal obligations to the charity, and a briefing on background information on the charity and other relevant documents.

The Chairperson is also sent on a safeguarding course.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

05370156 (England and Wales)

Registered Charity number

1111808

Registered office

Danbury Pre-school at St.John's
Little Baddow Road
Danbury
Chelmsford
Essex
CM3 4NS

Trustees

Mrs G Austin Chairperson (resigned 9.11.2023)
Mrs A Coates (resigned 9.11.2023)
Mrs L Groves (resigned 9.11.2023)
S M White (appointed 13.11.2023) (resigned 1.2.2024)
Ms M L Collier (appointed 12.10.2023)
Mrs H Coates (appointed 12.10.2023)
Ms S A Turk (appointed 12.10.2023)
I S Weir (appointed 12.10.2023)
Ms K L Khan (appointed 12.10.2023) (resigned 23.4.2024)
Ms J D Edwards (appointed 12.10.2023) (resigned 5.3.2024)
Mrs S H Butt Gardner (appointed 12.4.2024)
Ms A E Jones (appointed 23.4.2024)
Ms J L Garven (appointed 12.4.2024)

Company Secretary

Mrs H Coates

Independent Examiner

ESW Chartered Accountants
162-164 High Street
Rayleigh
Essex
SS6 7BS

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

DANBURY PRE-SCHOOL (REGISTERED NUMBER: 05370156)

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 5TH APRIL 2024**

Ms A E Jones - Trustee

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

Independent examiner's report to the trustees of Danbury Pre-School ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 5th April 2024.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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

Mr S Cracknell FCA

ESW Chartered Accountants
162-164 High Street
Rayleigh
Essex
SS6 7BS

29th January 2025

DANBURY PRE-SCHOOL

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 5TH APRIL 2024**

	Notes	2024 Unrestricted fund £	2023 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2	4,459	945
Charitable activities	5		
Charitable		146,092	164,032
Other trading activities	3	-	670
Investment income	4	1,004	184
Total		<u>151,555</u>	<u>165,831</u>
EXPENDITURE ON			
Raising funds		916	890
Charitable activities	6		
Charitable		176,110	151,352
Total		<u>177,026</u>	<u>152,242</u>
NET INCOME/(EXPENDITURE)		(25,471)	13,589
RECONCILIATION OF FUNDS			
Total funds brought forward		146,703	133,114
TOTAL FUNDS CARRIED FORWARD		<u>121,232</u>	<u>146,703</u>

The notes form part of these financial statements

DANBURY PRE-SCHOOL (REGISTERED NUMBER: 05370156)

**BALANCE SHEET
5TH APRIL 2024**

	Notes	2024 Unrestricted fund £	2023 Total funds £
FIXED ASSETS			
Tangible assets	10	1,631	618
CURRENT ASSETS			
Debtors	11	2,885	2,760
Cash at bank and in hand		<u>121,471</u>	<u>144,197</u>
		124,356	146,957
CREDITORS			
Amounts falling due within one year	12	(4,755)	(872)
NET CURRENT ASSETS		<u>119,601</u>	<u>146,085</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		121,232	146,703
NET ASSETS FUNDS	13	<u>121,232</u>	<u>146,703</u>
Unrestricted funds		<u>121,232</u>	<u>146,703</u>
TOTAL FUNDS		<u>121,232</u>	<u>146,703</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 5th April 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 5th April 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.

BALANCE SHEET - continued
5TH APRIL 2024

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 29th January 2025 and were signed on its behalf by:

A E Jones - Trustee

DANBURY PRE-SCHOOL

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5TH APRIL 2024**

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	-	Straight line over 3 years
Computer equipment	-	Straight line over 3 years

Taxation

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

Fund accounting

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

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

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

2. DONATIONS AND LEGACIES

	2024	2023
	£	£
Donations	<u>4,459</u>	<u>945</u>

DANBURY PRE-SCHOOL

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 5TH APRIL 2024**

3. OTHER TRADING ACTIVITIES

	2024	2023
	£	£
Fundraising events	<u>-</u>	<u>670</u>

4. INVESTMENT INCOME

	2024	2023
	£	£
Deposit account interest	<u>1,004</u>	<u>184</u>

5. INCOME FROM CHARITABLE ACTIVITIES

		2024	2023
	Activity	£	£
Fees	Charitable	20,037	18,197
Funding	Charitable	85,082	97,781
Uniform	Charitable	470	394
Before and after school clubs	Charitable	39,922	46,928
Milk rebate	Charitable	581	732
		<u>146,092</u>	<u>164,032</u>

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs £	Totals £
Charitable	<u>171,598</u>	<u>4,512</u>	<u>176,110</u>

7. NET INCOME/(EXPENDITURE)

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

	2024	2023
	£	£
Depreciation - owned assets	<u>1,200</u>	<u>919</u>

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 5th April 2024 nor for the year ended 5th April 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 5th April 2024 nor for the year ended 5th April 2023.

DANBURY PRE-SCHOOL

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 5TH APRIL 2024**

9. STAFF COSTS

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

	2024	2023
Support	-	1
Childcare	<u>13</u>	<u>14</u>
	<u>13</u>	<u>15</u>

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

10. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 6th April 2023	7,391	4,755	12,146
Additions	<u>1,631</u>	<u>582</u>	<u>2,213</u>
At 5th April 2024	<u>9,022</u>	<u>5,337</u>	<u>14,359</u>
DEPRECIATION			
At 6th April 2023	6,985	4,543	11,528
Charge for year	<u>911</u>	<u>289</u>	<u>1,200</u>
At 5th April 2024	<u>7,896</u>	<u>4,832</u>	<u>12,728</u>
NET BOOK VALUE			
At 5th April 2024	<u>1,126</u>	<u>505</u>	<u>1,631</u>
At 5th April 2023	<u>406</u>	<u>212</u>	<u>618</u>

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Trade debtors	2,414	2,228
Other debtors	4	184
Prepayments and accrued income	<u>467</u>	<u>348</u>
	<u>2,885</u>	<u>2,760</u>

DANBURY PRE-SCHOOL

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 5TH APRIL 2024**

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Trade creditors	1,122	382
Social security and other taxes	2,635	-
Other creditors	278	-
Accruals and deferred income	<u>720</u>	<u>490</u>
	<u><u>4,755</u></u>	<u><u>872</u></u>

13. MOVEMENT IN FUNDS

	At 6.4.23	Net movement in funds	At 5.4.24
	£	£	£
Unrestricted funds			
General fund	146,703	(25,471)	121,232
TOTAL FUNDS	<u><u>146,703</u></u>	<u><u>(25,471)</u></u>	<u><u>121,232</u></u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	151,555	(177,026)	(25,471)
TOTAL FUNDS	<u><u>151,555</u></u>	<u><u>(177,026)</u></u>	<u><u>(25,471)</u></u>

Comparatives for movement in funds

	At 6.4.22	Net movement in funds	At 5.4.23
	£	£	£
Unrestricted funds			
General fund	133,114	13,589	146,703
TOTAL FUNDS	<u><u>133,114</u></u>	<u><u>13,589</u></u>	<u><u>146,703</u></u>

DANBURY PRE-SCHOOL

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 5TH APRIL 2024**

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	165,831	(152,242)	13,589
TOTAL FUNDS	165,831	(152,242)	13,589

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

	At 6.4.22 £	Net movement in funds £	At 5.4.24 £
Unrestricted funds			
General fund	133,114	(11,882)	121,232
TOTAL FUNDS	133,114	(11,882)	121,232

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	317,386	(329,268)	(11,882)
TOTAL FUNDS	317,386	(329,268)	(11,882)

14. RELATED PARTY DISCLOSURES

The Management Committee considers there to be no ultimate controlling party. No Committee Member has a beneficial interest in the results of the charity.

During the year and previous year there were no transactions with related parties for Pre-School fees paid.

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.

DANBURY PRE-SCHOOL

England & Wales - Charity number 1111808

Accounts

Document Details:

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Name:	Gillian Austin
Email:	gillian_huson@hotmail.com
Date & Time:	01/11/2023 12:41:25 PM (GMT)
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REGISTERED COMPANY NUMBER: 05370156 (England and Wales)
REGISTERED CHARITY NUMBER: 1111808

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5TH APRIL 2023
FOR
DANBURY PRE-SCHOOL**

ESW Chartered Accountants
162-164 High Street
Rayleigh
Essex
SS6 7BS

DANBURY PRE-SCHOOL

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5TH APRIL 2023**

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DANBURY PRE-SCHOOL
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 5TH APRIL 2023

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 5th April 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

The principal objective of the charity is 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 or means of 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 objectives of the Pre-School Learning Alliance.

The Charity has continued to provide Pre-School childcare facilities throughout the period.

Public benefit

The Trustees consider that the activities of the charity are carried out for the public benefit and in particular adhere to the following charitable purposes as set out by the Charity Commission in its general guidance on public benefit:

- Other: provision of childcare.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The Pre-School has continued to maintain good occupancy figures and service standards.

FINANCIAL REVIEW

The year has seen the funds held by the charity increased due to a surplus (net expense resources) of £13,589 (2022 surplus - £4,137). Income resources have decreased by 3.36% and resources expended have decreased by 9.09%.

The principal funding source comes from childcare fees and funding received and the main resource being expended relates to staff costs.

Balance sheet

The balance sheet shows that the charity has cash balances amounting to £144,197 (2022 - £136,795), being sufficient funds to allow all its creditors to be paid on time.

Investment policy

Surplus cash balances are held in interest bearing bank deposit accounts, to enable the charity to maximise the gain from holding large bank balances.

The Management Committee tries to ensure that there are unrestricted reserves sufficient to cover three months operating costs.

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.

DANBURY PRE-SCHOOL
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 5TH APRIL 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

In order to obtain a wide spread of experience and appropriate skills, the recruitment of Trustees/Management Committee Members is usually vetted by the Pre-School manager from available parent volunteers. Trustees/Management Committee Members are elected by the parents in the annual general meeting.

Organisational structure

The Management Committee meets 4-6 times a year to discuss any issues and to plan future developments.

Induction and training of new trustees

New Trustees/Management Committee Members are provided with an induction. This includes a meeting with the Pre-School manager (and/or the out-going committee member for whom they will replace) to familiarise themselves with their responsibilities and legal obligations to the charity, and a briefing on background information on the charity and other relevant documents.

The Chairperson is also sent on a safeguarding course.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

05370156 (England and Wales)

Registered Charity number

1111808

Registered office

Danbury Pre-school at St.John's
Little Baddow Road
Danbury
Chelmsford
Essex
CM3 4NS

Trustees

Mrs G Austin Chairperson
Mrs A Coates
Ms A Davis (resigned 27.3.2023)
Mrs L Groves

Company Secretary

Mrs C Jones

Independent Examiner

ESW Chartered Accountants
162-164 High Street
Rayleigh
Essex
SS6 7BS

Approved by order of the board of trustees on 31st October 2023 and signed on its behalf by:

Mrs G Austin - Trustee

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

Independent examiner's report to the trustees of Danbury Pre-School ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 5th April 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

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.

Mr S Cracknell FCA

ESW Chartered Accountants
162-164 High Street
Rayleigh
Essex
SS6 7BS

31st October 2023

DANBURY PRE-SCHOOL

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 5TH APRIL 2023**

	Notes	2023 Unrestricted fund £	2022 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2	945	4,385
Charitable activities			
Charitable	5	164,032	165,534
Other trading activities	3	670	1,678
Investment income	4	184	11
Total		165,831	171,608
 EXPENDITURE ON			
Raising funds		890	400
Charitable activities			
Charitable	6	151,352	167,071
Total		152,242	167,471
 NET INCOME		 13,589	 4,137
 RECONCILIATION OF FUNDS			
Total funds brought forward		133,114	128,977
 TOTAL FUNDS CARRIED FORWARD		 146,703	 133,114

The notes form part of these financial statements

DANBURY PRE-SCHOOL

**BALANCE SHEET
5TH APRIL 2023**

	Notes	2023 Unrestricted fund £	2022 Total funds £
FIXED ASSETS			
Tangible assets	10	618	1,305
CURRENT ASSETS			
Debtors	11	2,760	2,845
Cash at bank and in hand		144,197	136,795
		146,957	139,640
CREDITORS			
Amounts falling due within one year	12	(872)	(7,831)
		146,085	131,809
NET CURRENT ASSETS			
TOTAL ASSETS LESS CURRENT LIABILITIES			
		146,703	133,114
NET ASSETS			
		146,703	133,114
FUNDS			
Unrestricted funds	13	146,703	133,114
TOTAL FUNDS			
		146,703	133,114

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 5th April 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 5th April 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 31st October 2023 and were signed on its behalf by:

G Austin - Trustee

The notes form part of these financial statements

DANBURY PRE-SCHOOL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 5TH APRIL 2023

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	-	Straight line over 3 years
Computer equipment	-	Straight line over 3 years

Taxation

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

Fund accounting

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

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

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

2. DONATIONS AND LEGACIES

	2023	2022
	£	£
Donations	945	4,385
	<u> </u>	<u> </u>

DANBURY PRE-SCHOOL

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 5TH APRIL 2023**

3. OTHER TRADING ACTIVITIES

	2023	2022
	£	£
Fundraising events	670	1,678
	<u>670</u>	<u>1,678</u>

4. INVESTMENT INCOME

	2023	2022
	£	£
Deposit account interest	184	11
	<u>184</u>	<u>11</u>

5. INCOME FROM CHARITABLE ACTIVITIES

		2023	2022
	Activity	£	£
Grants	Charitable	-	1,060
Fees	Charitable	18,197	22,030
Funding	Charitable	97,781	105,393
Uniform	Charitable	394	126
Before and after school clubs	Charitable	46,928	36,286
Milk rebate	Charitable	732	639
		<u>164,032</u>	<u>165,534</u>

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs £	Totals £
Charitable	148,455	2,897	151,352
	<u>148,455</u>	<u>2,897</u>	<u>151,352</u>

7. NET INCOME/(EXPENDITURE)

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

	2023	2022
	£	£
Depreciation - owned assets	919	1,099
	<u>919</u>	<u>1,099</u>

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 5th April 2023 nor for the year ended 5th April 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 5th April 2023 nor for the year ended 5th April 2022.

DANBURY PRE-SCHOOL

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 5TH APRIL 2023**

9. STAFF COSTS

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

	2023	2022
Support	1	1
Childcare	14	14
	15	15
	15	15

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

10. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 6th April 2022	7,334	4,580	11,914
Additions	57	175	232
	7,391	4,755	12,146
DEPRECIATION			
At 6th April 2022	6,302	4,307	10,609
Charge for year	683	236	919
	6,985	4,543	11,528
NET BOOK VALUE			
At 5th April 2023	406	212	618
At 5th April 2022	1,032	273	1,305

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Trade debtors	2,228	2,450
Other debtors	184	-
Prepayments and accrued income	348	395
	2,760	2,845
	2,760	2,845

DANBURY PRE-SCHOOL

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 5TH APRIL 2023**

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade creditors	382	409
Accruals and deferred income	490	7,422
	<u>872</u>	<u>7,831</u>

13. MOVEMENT IN FUNDS

	At 6.4.22	Net movement in funds	At 5.4.23
	£	£	£
Unrestricted funds			
General fund	133,114	13,589	146,703
	<u>133,114</u>	<u>13,589</u>	<u>146,703</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	165,831	(152,242)	13,589
	<u>165,831</u>	<u>(152,242)</u>	<u>13,589</u>

Comparatives for movement in funds

	At 6.4.21	Net movement in funds	At 5.4.22
	£	£	£
Unrestricted funds			
General fund	128,977	4,137	133,114
	<u>128,977</u>	<u>4,137</u>	<u>133,114</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	171,608	(167,471)	4,137
	<u>171,608</u>	<u>(167,471)</u>	<u>4,137</u>

DANBURY PRE-SCHOOL

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 5TH APRIL 2023**

13. MOVEMENT IN FUNDS - continued

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

	At 6.4.21 £	Net movement in funds £	At 5.4.23 £
Unrestricted funds			
General fund	128,977	17,726	146,703
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>128,977</u>	<u>17,726</u>	<u>146,703</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	337,439	(319,713)	17,726
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>337,439</u>	<u>(319,713)</u>	<u>17,726</u>

14. RELATED PARTY DISCLOSURES

The Management Committee considers there to be no ultimate controlling party. No Committee Member has a beneficial interest in the results of the charity.

During the year and previous year there were no transactions with related parties for Pre-School fees paid.

DANBURY PRE-SCHOOL

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 5TH APRIL 2023**

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	945	4,385
Other trading activities		
Fundraising events	670	1,678
Investment income		
Deposit account interest	184	11
Charitable activities		
Grants	-	1,060
Fees	18,197	22,030
Funding	97,781	105,393
Uniform	394	126
Before and after school clubs	46,928	36,286
Milk rebate	732	639
	164,032	165,534
Total incoming resources	165,831	171,608
 EXPENDITURE		
Raising donations and legacies		
Fundraising expenditure	890	400
Charitable activities		
Staff salaries	123,322	132,363
Other staff & training costs	2,161	8,673
Rent	-	225
Insurance	661	587
Repairs & equipment	1,050	918
Premises (including utilities)	5,385	5,219
Office expenses	2,935	3,153
Children's educational resources	2,095	2,973
Sundry costs	382	-
Uniforms	-	495
Cleaning products	2,245	2,451
Catering	5,512	4,052
Advertising	105	-
Subscriptions, donations and sponsorships	90	98
Entertaining	1,467	1,347
Bad debts	-	19
Health & safety	126	230
Depreciation of fixtures & fittings	683	839
Depreciation of computer equipment	236	260
	148,455	163,902

This page does not form part of the statutory financial statements

DANBURY PRE-SCHOOL

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 5TH APRIL 2023

	2023 £	2022 £
Support costs		
Finance		
Bank charges	216	195
Governance costs		
Accountancy and legal fees	2,681	2,974
Total resources expended	<u>152,242</u>	<u>167,471</u>
Net income	<u><u>13,589</u></u>	<u><u>4,137</u></u>

DANBURY PRE-SCHOOL

England & Wales - Charity number 1111808

Accounts

REGISTERED COMPANY NUMBER: 05370156 (England and Wales)
REGISTERED CHARITY NUMBER: 1111808

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5TH APRIL 2022
FOR
DANBURY PRE-SCHOOL**

ESW Chartered Accountants
162-164 High Street
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SS6 7BS

DANBURY PRE-SCHOOL

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FOR THE YEAR ENDED 5TH APRIL 2022**

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DANBURY PRE-SCHOOL
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 5TH APRIL 2022

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 5th April 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The principal objective of the charity is 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 or means of 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 objectives of the Pre-School Learning Alliance.

The Charity has continued to provide Pre-School childcare facilities throughout the period.

Public benefit

The Trustees consider that the activities of the charity are carried out for the public benefit and in particular adhere to the following charitable purposes as set out by the Charity Commission in its general guidance on public benefit:

- Other: provision of childcare.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The Pre-School has continued to maintain good occupancy figures and service standards.

FINANCIAL REVIEW

The year has seen the funds held by the charity increased due to a surplus (net expense resources) of £4,214 (2021 deficit - £3,529). Income resources have increased by 6.61% and resources expended have increased by 1.77%.

The principal funding source comes from childcare fees and funding received and the main resource being expended relates to staff costs.

Balance sheet

The balance sheet shows that the charity has cash balances amounting to £136,795 (2021 - £133,804), being sufficient funds to allow all its creditors to be paid on time.

Investment policy

Surplus cash balances are held in interest bearing bank deposit accounts, to enable the charity to maximise the gain from holding large bank balances.

The Management Committee tries to ensure that there are unrestricted reserves sufficient to cover three months operating costs.

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.

DANBURY PRE-SCHOOL
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 5TH APRIL 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

In order to obtain a wide spread of experience and appropriate skills, the recruitment of Trustees/Management Committee Members is usually vetted by the Pre-School manager from available parent volunteers. Trustees/Management Committee Members are elected by the parents in the annual general meeting.

Organisational structure

The Management Committee meets 4-6 times a year to discuss any issues and to plan future developments.

Induction and training of new trustees

New Trustees/Management Committee Members are provided with an induction. This includes a meeting with the Pre-School manager (and/or the out-going committee member for whom they will replace) to familiarise themselves with their responsibilities and legal obligations to the charity, and a briefing on background information on the charity and other relevant documents.

The Chairperson is also sent on a safeguarding course.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

05370156 (England and Wales)

Registered Charity number

1111808

Registered office

Danbury Pre-school at St.John's
Little Baddow Road
Danbury
Chelmsford
Essex
CM3 4NS

Trustees

Miss L Abbey Chairperson (resigned 1.1.2022)
Mrs A L Bilsborrow (resigned 1.1.2022)
B R F Morris (resigned 1.1.2022)
Mrs G Austin Chairperson (appointed 1.1.2022)
Mrs A Coates (appointed 1.1.2022)
Ms A Davis (appointed 1.1.2022)
Mrs L Groves (appointed 1.1.2022)

Company Secretary

Mrs C Jones

Independent Examiner

ESW Chartered Accountants
162-164 High Street
Rayleigh
Essex
SS6 7BS

Approved by order of the board of trustees on 10th November 2022 and signed on its behalf by:

Mrs G Austin - Trustee

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

Independent examiner's report to the trustees of Danbury Pre-School ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 5th April 2022.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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

Mr S Cracknell FCA
ICAEW
ESW Chartered Accountants
162-164 High Street
Rayleigh
Essex
SS6 7BS

10th November 2022

DANBURY PRE-SCHOOL

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 5TH APRIL 2022**

	Notes	2022 Unrestricted fund £	2021 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2	4,385	1,328
Charitable activities			
Charitable		165,534	159,196
Other trading activities	3	1,678	405
Investment income	4	11	32
Total		<u>171,608</u>	<u>160,961</u>
 EXPENDITURE ON			
Raising funds		400	519
Charitable activities			
Charitable	6	167,071	163,971
Total		<u>167,471</u>	<u>164,490</u>
 NET INCOME/(EXPENDITURE)		 4,137	 (3,529)
 RECONCILIATION OF FUNDS			
Total funds brought forward		128,977	132,506
 TOTAL FUNDS CARRIED FORWARD		 <u><u>133,114</u></u>	 <u><u>128,977</u></u>

The notes form part of these financial statements

DANBURY PRE-SCHOOL

**BALANCE SHEET
5TH APRIL 2022**

	Notes	2022 Unrestricted fund £	2021 Total funds £
FIXED ASSETS			
Tangible assets	10	1,305	1,247
CURRENT ASSETS			
Debtors	11	2,845	1,408
Cash at bank and in hand		136,795	133,804
		139,640	135,212
CREDITORS			
Amounts falling due within one year	12	(7,831)	(7,482)
		131,809	127,730
NET CURRENT ASSETS			
TOTAL ASSETS LESS CURRENT LIABILITIES			
		133,114	128,977
NET ASSETS			
		133,114	128,977
FUNDS			
Unrestricted funds	13	133,114	128,977
TOTAL FUNDS			
		133,114	128,977

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 5th April 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 5th April 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 10th November 2022 and were signed on its behalf by:

G Austin - Trustee

The notes form part of these financial statements

DANBURY PRE-SCHOOL

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5TH APRIL 2022

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 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 - Straight line over 3 years
- Computer equipment - Straight line over 3 years

Taxation

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

Fund accounting

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

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

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

2. DONATIONS AND LEGACIES

	2022	2021
	£	£
Donations	4,385	1,328
	<u>4,385</u>	<u>1,328</u>

DANBURY PRE-SCHOOL

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 5TH APRIL 2022**

3. OTHER TRADING ACTIVITIES

	2022	2021
	£	£
Fundraising events	1,678	405
	<u>1,678</u>	<u>405</u>

4. INVESTMENT INCOME

	2022	2021
	£	£
Deposit account interest	11	32
	<u>11</u>	<u>32</u>

5. INCOME FROM CHARITABLE ACTIVITIES

		2022	2021
	Activity	£	£
Grants	Charitable	1,060	15,518
Fees	Charitable	22,030	21,293
Funding	Charitable	105,393	108,012
Uniform	Charitable	126	466
Before and after school clubs	Charitable	36,286	13,462
Milk rebate	Charitable	639	445
		<u>165,534</u>	<u>159,196</u>

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs £	Totals £
Charitable	163,902	3,169	167,071
	<u>163,902</u>	<u>3,169</u>	<u>167,071</u>

7. NET INCOME/(EXPENDITURE)

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

	2022	2021
	£	£
Depreciation - owned assets	1,099	1,590
	<u>1,099</u>	<u>1,590</u>

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 5th April 2022 nor for the year ended 5th April 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 5th April 2022 nor for the year ended 5th April 2021.

DANBURY PRE-SCHOOL

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 5TH APRIL 2022**

9. STAFF COSTS

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

	2022	2021
Support	1	1
Childcare	14	14
	15	15
	15	15

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

10. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 6th April 2021	6,287	4,470	10,757
Additions	1,047	110	1,157
	7,334	4,580	11,914
At 5th April 2022	7,334	4,580	11,914
DEPRECIATION			
At 6th April 2021	5,463	4,047	9,510
Charge for year	839	260	1,099
	6,302	4,307	10,609
At 5th April 2022	6,302	4,307	10,609
NET BOOK VALUE			
At 5th April 2022	1,032	273	1,305
At 5th April 2021	824	423	1,247

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Trade debtors	2,450	953
Prepayments and accrued income	395	455
	2,845	1,408
	2,845	1,408

DANBURY PRE-SCHOOL

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 5TH APRIL 2022**

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Trade creditors	409	235
Accruals and deferred income	7,422	7,247
	<u>7,831</u>	<u>7,482</u>

13. MOVEMENT IN FUNDS

	At 6.4.21	Net movement in funds	At 5.4.22
	£	£	£
Unrestricted funds			
General fund	128,977	4,137	133,114
	<u>128,977</u>	<u>4,137</u>	<u>133,114</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	171,608	(167,471)	4,137
	<u>171,608</u>	<u>(167,471)</u>	<u>4,137</u>

Comparatives for movement in funds

	At 6.4.20	Net movement in funds	At 5.4.21
	£	£	£
Unrestricted funds			
General fund	132,506	(3,529)	128,977
	<u>132,506</u>	<u>(3,529)</u>	<u>128,977</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	160,961	(164,490)	(3,529)
	<u>160,961</u>	<u>(164,490)</u>	<u>(3,529)</u>

DANBURY PRE-SCHOOL

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 5TH APRIL 2022**

13. MOVEMENT IN FUNDS - continued

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

	At 6.4.20 £	Net movement in funds £	At 5.4.22 £
Unrestricted funds			
General fund	132,506	608	133,114
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>132,506</u>	<u>608</u>	<u>133,114</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	332,569	(331,961)	608
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>332,569</u>	<u>(331,961)</u>	<u>608</u>

14. RELATED PARTY DISCLOSURES

The Management Committee considers there to be no ultimate controlling party. No Committee Member has a beneficial interest in the results of the charity.

During the year and previous year there were transactions with related parties for Pre-School fees paid as follows:

S Caulfield - 2022 Nil (2021 - £13)
 E Evans - 2022 Nil (2021 - Nil)
 L Abbey - 2022 Nil (2021 - £1,250)
 B Morris - 2022 Nil (2021 - £979)

DANBURY PRE-SCHOOL

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 5TH APRIL 2022**

	2022	2021
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	4,385	1,328
Other trading activities		
Fundraising events	1,678	405
Investment income		
Deposit account interest	11	32
Charitable activities		
Grants	1,060	15,518
Fees	22,030	21,293
Funding	105,393	108,012
Uniform	126	466
Before and after school clubs	36,286	13,462
Milk rebate	639	445
	165,534	159,196
Total incoming resources	171,608	160,961
 EXPENDITURE		
Raising donations and legacies		
Fundraising expenditure	400	519
Charitable activities		
Staff salaries	132,363	136,393
Other staff & training costs	8,673	6,389
Rent	225	327
Insurance	587	536
Repairs & equipment	918	1,811
Premises (including utilities)	5,219	2,984
Office expenses	3,153	1,899
Children's educational resources	2,973	1,818
Sundry costs	-	141
Uniforms	495	420
Cleaning products	2,451	2,407
Catering	4,052	2,469
Subscriptions, donations and sponsorships	98	691
Entertaining	1,347	182
Bad debts	19	143
Health & safety	230	257
Depreciation of fixtures & fittings	839	1,367
Depreciation of computer equipment	260	223
	163,902	160,457

This page does not form part of the statutory financial statements

DANBURY PRE-SCHOOL

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 5TH APRIL 2022

	2022 £	2021 £
Support costs		
Finance		
Bank charges	195	118
Governance costs		
Accountancy and legal fees	2,974	3,396
Total resources expended	<u>167,471</u>	<u>164,490</u>
Net income/(expenditure)	<u>4,137</u>	<u>(3,529)</u>

This page does not form part of the statutory financial statements

DANBURY PRE-SCHOOL

England & Wales - Charity number 1111808

Accounts

REGISTERED COMPANY NUMBER: 05370156 (England and Wales)
REGISTERED CHARITY NUMBER: 1111808

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5TH APRIL 2021
FOR
DANBURY PRE-SCHOOL**

**ESW Chartered Accountants
162-164 High Street
Rayleigh
United Kingdom
Essex
SS6 7BS**

DANBURY PRE-SCHOOL

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5TH APRIL 2021**

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DANBURY PRE-SCHOOL
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 5TH APRIL 2021

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 5th April 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

The principal objective of the charity is 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 or means of 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 objectives of the Pre-School Learning Alliance.

The Charity has continued to provide Pre-School childcare facilities throughout the period.

Public benefit

The Trustees consider that the activities of the charity are carried out for the public benefit and in particular adhere to the following charitable purposes as set out by the Charity Commission in its general guidance on public benefit:

- Other: provision of childcare.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The Pre-School has continued to maintain good occupancy figures and service standards.

FINANCIAL REVIEW

The year has seen the funds held by the charity decrease due to a deficit (net expense resources) of £3,529 (2020 surplus - £15,631). Income resources have reduced by 16.4% and resources expended have reduced by 7.1%.

The principal funding source comes from childcare fees and funding received and the main resource being expended relates to staff costs.

Balance sheet

The balance sheet shows that the charity has cash balances amounting to £133,804 (2020 - £130,432), being sufficient funds to allow all its creditors to be paid on time.

Investment policy

Surplus cash balances are held in interest bearing bank deposit accounts, to enable the charity to maximise the gain from holding large bank balances.

The Management Committee tries to ensure that there are unrestricted reserves sufficient to cover three months operating costs.

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.

DANBURY PRE-SCHOOL
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 5TH APRIL 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

In order to obtain a wide spread of experience and appropriate skills, the recruitment of Trustees/Management Committee Members is usually vetted by the Pre-School manager from available parent volunteers. Trustees/Management Committee Members are elected by the parents in the annual general meeting.

Organisational structure

The Management Committee meets 4-6 times a year to discuss any issues and to plan future developments.

Induction and training of new trustees

New Trustees/Management Committee Members are provided with an induction. This includes a meeting with the Pre-School manager (and/or the out-going committee member for whom they will replace) to familiarise themselves with their responsibilities and legal obligations to the charity, and a briefing on background information on the charity and other relevant documents.

The Chairperson is also sent on a safeguarding course.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

05370156 (England and Wales)

Registered Charity number

1111808

Registered office

Danbury Pre-school at St.John's
Little Baddow Road
Danbury
Chelmsford
Essex
CM3 4NS

Trustees

Miss L Abbey Chairperson
Mrs S Caulfield Treasurer (resigned 19.11.2020)
Mrs E Evans (resigned 7.9.2020)
Mrs A L Bilsborrow
B R F Morris (appointed 19.11.2020)

Company Secretary

Mrs C Jones

Independent Examiner

ESW Chartered Accountants
162-164 High Street
Rayleigh
United Kingdom
Essex
SS6 7BS

Approved by order of the board of trustees on 11.11.2021 and signed on its behalf by:


.....
Miss L Abbey - Trustee

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

Independent examiner's report to the trustees of Danbury Pre-School ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 5th April 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').

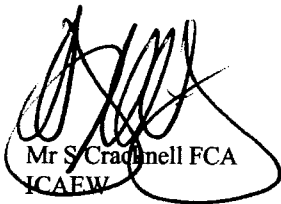
Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act').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

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.



Mr S Cradnell FCA
ICAEW

ESW Chartered Accountants
162-164 High Street
Rayleigh
United Kingdom
Essex
SS6 7BS

Date: 11.11.2021.....

DANBURY PRE-SCHOOL

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 5TH APRIL 2021**

	Notes	2021 Unrestricted fund £	2020 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2	1,328	2,683
Charitable activities			
Charitable	5	159,196	188,073
Other trading activities	3	405	1,731
Investment income	4	32	146
Total		160,961	192,633
 EXPENDITURE ON			
Raising funds		519	2,110
Charitable activities			
Charitable	6	163,971	174,892
Total		164,490	177,002
NET INCOME/(EXPENDITURE)		(3,529)	15,631
 RECONCILIATION OF FUNDS			
Total funds brought forward		132,506	116,875
TOTAL FUNDS CARRIED FORWARD		128,977	132,506

The notes form part of these financial statements

DANBURY PRE-SCHOOL

**BALANCE SHEET
5TH APRIL 2021**

	Notes	2021 Unrestricted fund £	2020 Total funds £
FIXED ASSETS			
Tangible assets	10	1,247	1,237
CURRENT ASSETS			
Debtors	11	1,408	2,301
Cash at bank and in hand		133,804	130,432
		135,212	132,733
CREDITORS			
Amounts falling due within one year	12	(7,482)	(1,464)
		127,730	131,269
NET CURRENT ASSETS			
		128,977	132,506
TOTAL ASSETS LESS CURRENT LIABILITIES			
		128,977	132,506
NET ASSETS			
		128,977	132,506
FUNDS			
Unrestricted funds	13	128,977	132,506
		128,977	132,506
TOTAL FUNDS			

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 5th April 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 5th April 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 on11.11.2021..... and were signed on its behalf by:



.....
L Abbey - Trustee

The notes form part of these financial statements

DANBURY PRE-SCHOOL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 5TH APRIL 2021

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	-	Straight line over 3 years
Computer equipment	-	Straight line over 3 years

Taxation

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

Fund accounting

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

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

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

2. DONATIONS AND LEGACIES

	2021	2020
	£	£
Donations	1,328	2,683

DANBURY PRE-SCHOOL

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 5TH APRIL 2021**

3. OTHER TRADING ACTIVITIES

	2021	2020
	£	£
Fundraising events	405	1,731
	<u> </u>	<u> </u>

4. INVESTMENT INCOME

	2021	2020
	£	£
Deposit account interest	32	146
	<u> </u>	<u> </u>

5. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2021	2020
		£	£
Grants	Charitable	15,518	450
Fees	Charitable	21,293	30,650
Funding	Charitable	108,012	103,183
Uniform	Charitable	466	1,040
Pay and play sessions	Charitable	-	125
Before and after school clubs	Charitable	13,462	51,354
Milk rebate	Charitable	445	1,271
		<u> </u>	<u> </u>
		<u>159,196</u>	<u>188,073</u>

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs	Totals
	£	£	£
Charitable	160,457	3,514	163,971
	<u> </u>	<u> </u>	<u> </u>

7. NET INCOME/(EXPENDITURE)

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

	2021	2020
	£	£
Depreciation - owned assets	1,590	1,603
	<u> </u>	<u> </u>

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 5th April 2021 nor for the year ended 5th April 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 5th April 2021 nor for the year ended 5th April 2020.

DANBURY PRE-SCHOOL

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 5TH APRIL 2021**

9. STAFF COSTS

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

	2021	2020
Support	1	1
Childcare	14	14
	<u>15</u>	<u>15</u>

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

10. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 6th April 2020	5,286	3,871	9,157
Additions	1,001	599	1,600
	<u>6,287</u>	<u>4,470</u>	<u>10,757</u>
At 5th April 2021	6,287	4,470	10,757
DEPRECIATION			
At 6th April 2020	4,096	3,824	7,920
Charge for year	1,367	223	1,590
	<u>5,463</u>	<u>4,047</u>	<u>9,510</u>
At 5th April 2021	5,463	4,047	9,510
NET BOOK VALUE			
At 5th April 2021	<u>824</u>	<u>423</u>	<u>1,247</u>
At 5th April 2020	<u>1,190</u>	<u>47</u>	<u>1,237</u>

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Trade debtors	953	1,857
Other debtors	-	81
Prepayments and accrued income	455	363
	<u>1,408</u>	<u>2,301</u>

DANBURY PRE-SCHOOL

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 5TH APRIL 2021**

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Trade creditors	235	417
Other creditors	-	300
Accruals and deferred income	7,247	747
	<u>7,482</u>	<u>1,464</u>

13. MOVEMENT IN FUNDS

	At 6.4.20	Net movement in funds	At 5.4.21
	£	£	£
Unrestricted funds			
General fund	132,506	(3,529)	128,977
	<u>132,506</u>	<u>(3,529)</u>	<u>128,977</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	160,961	(164,490)	(3,529)
	<u>160,961</u>	<u>(164,490)</u>	<u>(3,529)</u>

Comparatives for movement in funds

	At 6.4.19	Net movement in funds	At 5.4.20
	£	£	£
Unrestricted funds			
General fund	116,875	15,631	132,506
	<u>116,875</u>	<u>15,631</u>	<u>132,506</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	192,633	(177,002)	15,631
	<u>192,633</u>	<u>(177,002)</u>	<u>15,631</u>

DANBURY PRE-SCHOOL

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 5TH APRIL 2021**

13. MOVEMENT IN FUNDS - continued

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

	At 6.4.19 £	Net movement in funds £	At 5.4.21 £
Unrestricted funds			
General fund	116,875	12,102	128,977
TOTAL FUNDS	<u>116,875</u>	<u>12,102</u>	<u>128,977</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	353,594	(341,492)	12,102
TOTAL FUNDS	<u>353,594</u>	<u>(341,492)</u>	<u>12,102</u>

14. RELATED PARTY DISCLOSURES

The Management Committee considers there to be no ultimate controlling party. No Committee Member has a beneficial interest in the results of the charity.

During the year and previous year there were transactions with related parties for Pre-School fees paid as follows:

S Caulfield - 2021 £13 (2020 - £918)
E Evans - 2021 Nil (2020 - £432)
L Abbey - 2021 £1,250 (2020 - Nil)
B Morris - 2021 £979 (2020 - Nil)

DANBURY PRE-SCHOOL

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 5TH APRIL 2021**

	2021 £	2020 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	1,328	2,683
Other trading activities		
Fundraising events	405	1,731
Investment income		
Deposit account interest	32	146
Charitable activities		
Grants	15,518	450
Fees	21,293	30,650
Funding	108,012	103,183
Uniform	466	1,040
Pay and play sessions	-	125
Before and after school clubs	13,462	51,354
Milk rebate	445	1,271
	159,196	188,073
Total incoming resources	160,961	192,633
 EXPENDITURE		
Raising donations and legacies		
Fundraising expenditure	519	2,110
Charitable activities		
Staff salaries	136,393	139,614
Other staff & training costs	6,389	2,990
Rent	327	457
Insurance	536	524
Repairs & equipment	1,811	7,285
Premises (including utilities)	2,984	4,434
Office expenses	1,899	1,354
Children's educational resources	1,818	2,332
Sundry costs	141	414
Uniforms	420	1,097
Cleaning products	2,407	2,482
Catering	2,469	5,699
Advertising	-	156
Subscriptions, donations and sponsorships	691	750
Entertaining	182	331
Bad debts	143	183
Health & safety	257	-
Depreciation of fixtures & fittings	1,367	1,580
Depreciation of computer equipment	223	23
	160,457	171,705

This page does not form part of the statutory financial statements

DANBURY PRE-SCHOOL

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 5TH APRIL 2021**

	2021	2020
	£	£
Support costs		
Finance		
Bank charges	118	187
Governance costs		
Accountancy and legal fees	3,396	3,000
Total resources expended	<u>164,490</u>	<u>177,002</u>
Net (expenditure)/income	<u>(3,529)</u>	<u>15,631</u>

This page does not form part of the statutory financial statements