
Document Details:

Filename:	DANBY001LC-Charity accounts (final)-KD-20231031-152334-731.PDF
Client of:	ESW Chartered Accountants

Signature Details

Name:	Gillian Austin
Email:	gillian_huson@hotmail.com
Date & Time:	01/11/2023 12:41:25 PM (GMT)
IP Address:	94.195.1.111
Signing Statement:	Danbury Pre-School agrees and approves the contents of this document.

Digital Certificate

The approved PDF file has been digitally certified. Please check the Digital Certificate information in your PDF viewer to verify the Digital Certificate authenticity and the PDF has not been tampered with.

On behalf of:	ESW Chartered Accountants
PDF digital certificate:	IRIS Software Group Limited
Digital certificate issued by:	GlobalSign

Please keep a copy of this document for your records. is powered by IRIS OpenSpace.

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**

	Page
Report of the Trustees	1 to 2
Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5
Notes to the Financial Statements	6 to 10
Detailed Statement of Financial Activities	11 to 12

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**

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

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
		<u>146,957</u>	<u>139,640</u>
CREDITORS			
Amounts falling due within one year	12	(872)	(7,831)
NET CURRENT ASSETS		<u>146,085</u>	<u>131,809</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		146,703	133,114
NET ASSETS		<u>146,703</u>	<u>133,114</u>
FUNDS	13		
Unrestricted funds		146,703	133,114
TOTAL FUNDS		<u>146,703</u>	<u>133,114</u>

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

	Activity	2023	2022
		£	£
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
	<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 2022	7,334	4,580	11,914
Additions	57	175	232
	<u>7,391</u>	<u>4,755</u>	<u>12,146</u>
At 5th April 2023	7,391	4,755	12,146
DEPRECIATION			
At 6th April 2022	6,302	4,307	10,609
Charge for year	683	236	919
	<u>6,985</u>	<u>4,543</u>	<u>11,528</u>
At 5th April 2023	6,985	4,543	11,528
NET BOOK VALUE			
At 5th April 2023	<u>406</u>	<u>212</u>	<u>618</u>
At 5th April 2022	<u>1,032</u>	<u>273</u>	<u>1,305</u>

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
	<u>2,760</u>	<u>2,845</u>

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>
TOTAL FUNDS	<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>
TOTAL FUNDS	<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>
TOTAL FUNDS	<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>
TOTAL FUNDS	<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
	<hr/>	<hr/>
	164,032	165,534
Total incoming resources	<hr/>	<hr/>
	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
	<hr/>	<hr/>
	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>

This page does not form part of the statutory financial statements