

**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**

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FOR THE YEAR ENDED 5TH APRIL 2024**

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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:

**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**

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

The notes form part of these financial statements

BALANCE SHEET  
5TH APRIL 2024

	Notes	2024 Unrestricted fund £	2023 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	10	1,631	618
<b>CURRENT ASSETS</b>			
Debtors	11	2,885	2,760
Cash at bank and in hand		<u>121,471</u>	<u>144,197</u>
		124,356	146,957
<b>CREDITORS</b>			
Amounts falling due within one year	12	(4,755)	(872)
<b>NET CURRENT ASSETS</b>		<u>119,601</u>	<u>146,085</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		121,232	146,703
<b>NET ASSETS</b>		<u>121,232</u>	<u>146,703</u>
<b>FUNDS</b>	13		
Unrestricted funds		<u>121,232</u>	<u>146,703</u>
<b>TOTAL FUNDS</b>		<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 £
<b>COST</b>			
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>
<b>DEPRECIATION</b>			
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>
<b>NET BOOK VALUE</b>			
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	720	490
	<u>4,755</u>	<u>872</u>

**13. MOVEMENT IN FUNDS**

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

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

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

**Comparatives for movement in funds**

	At 6.4.22	Net movement in funds	At 5.4.23
	£	£	£
<b>Unrestricted funds</b>			
General fund	133,114	13,589	146,703
<b>TOTAL FUNDS</b>	<u>133,114</u>	<u>13,589</u>	<u>146,703</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 £
<b>Unrestricted funds</b>			
General fund	165,831	(152,242)	13,589
<b>TOTAL FUNDS</b>	<u>165,831</u>	<u>(152,242)</u>	<u>13,589</u>

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 £
<b>Unrestricted funds</b>			
General fund	133,114	(11,882)	121,232
<b>TOTAL FUNDS</b>	<u>133,114</u>	<u>(11,882)</u>	<u>121,232</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 £
<b>Unrestricted funds</b>			
General fund	317,386	(329,268)	(11,882)
<b>TOTAL FUNDS</b>	<u>317,386</u>	<u>(329,268)</u>	<u>(11,882)</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.

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.