

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](mailto:Stephen.Anstis@esw.co.uk)



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](mailto:info@esw.co.uk)

[www.esw.co.uk](http://www.esw.co.uk)

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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



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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 2025  
FOR  
DANBURY PRE-SCHOOL**

ESW Chartered Accountants  
162-164 High Street  
Rayleigh  
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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.

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FOR THE YEAR ENDED 5TH APRIL 2025**

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**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**

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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**

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

The notes form part of these financial statements



**BALANCE SHEET**  
**5TH APRIL 2025**

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

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- 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

## 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>249</u>	<u>4,459</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

	Activity	2025	2024
		£	£
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>
		178,383	146,092
		<u>          </u>	<u>          </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 £
<b>COST</b>			
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
<b>DEPRECIATION</b>			
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
<b>NET BOOK VALUE</b>			
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
	£	£	£
<b>Unrestricted funds</b>			
General fund	121,232	(21,149)	100,083
	<u>121,232</u>	<u>(21,149)</u>	<u>100,083</u>
<b>TOTAL FUNDS</b>	<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
	£	£	£
<b>Unrestricted funds</b>			
General fund	180,241	(201,390)	(21,149)
	<u>180,241</u>	<u>(201,390)</u>	<u>(21,149)</u>
<b>TOTAL FUNDS</b>	<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
	£	£	£
<b>Unrestricted funds</b>			
General fund	146,703	(25,471)	121,232
	<u>146,703</u>	<u>(25,471)</u>	<u>121,232</u>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	151,555	(177,026)	(25,471)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	146,703	(46,620)	100,083
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	331,796	(378,416)	(46,620)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<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**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 5TH APRIL 2025**

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**DANBURY PRE-SCHOOL**  
**REPORT OF THE TRUSTEES**  
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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**

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

The notes form part of these financial statements

# DANBURY PRE-SCHOOL

## BALANCE SHEET 5TH APRIL 2025

	Notes	2025 Unrestricted fund £	2024 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	10	951	1,631
<b>CURRENT ASSETS</b>			
Debtors	11	2,092	2,885
Cash at bank and in hand		116,905	121,471
		<hr/>	<hr/>
		118,997	124,356
<b>CREDITORS</b>			
Amounts falling due within one year	12	(19,865)	(4,755)
		<hr/>	<hr/>
<b>NET CURRENT ASSETS</b>		99,132	119,601
		<hr/>	<hr/>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		100,083	121,232
		<hr/>	<hr/>
<b>NET ASSETS</b>		100,083	121,232
		<hr/>	<hr/>
<b>FUNDS</b>	13		
Unrestricted funds		100,083	121,232
		<hr/>	<hr/>
<b>TOTAL FUNDS</b>		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>249</u>	<u>4,459</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

	Activity	2025	2024
		£	£
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>
		178,383	146,092
		<u>          </u>	<u>          </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 £
<b>COST</b>			
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>
<b>DEPRECIATION</b>			
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>
<b>NET BOOK VALUE</b>			
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
	£	£	£
<b>Unrestricted funds</b>			
General fund	121,232	(21,149)	100,083
	<u>121,232</u>	<u>(21,149)</u>	<u>100,083</u>
<b>TOTAL FUNDS</b>	<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
	£	£	£
<b>Unrestricted funds</b>			
General fund	180,241	(201,390)	(21,149)
	<u>180,241</u>	<u>(201,390)</u>	<u>(21,149)</u>
<b>TOTAL FUNDS</b>	<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
	£	£	£
<b>Unrestricted funds</b>			
General fund	146,703	(25,471)	121,232
	<u>146,703</u>	<u>(25,471)</u>	<u>121,232</u>
<b>TOTAL FUNDS</b>	<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 £
<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>

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 £
<b>Unrestricted funds</b>			
General fund	146,703	(46,620)	100,083
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	331,796	(378,416)	(46,620)
<b>TOTAL FUNDS</b>	<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 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	249	4,459
<b>Other trading activities</b>		
Fundraising events	357	-
<b>Investment income</b>		
Deposit account interest	1,252	1,004
<b>Charitable activities</b>		
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
	<hr/>	<hr/>
	178,383	146,092
	<hr/>	<hr/>
<b>Total incoming resources</b>	180,241	151,555
 <b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Fundraising expenditure	1,164	916
<b>Charitable activities</b>		
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
	<hr/>	<hr/>
	194,526	171,598
 <b>Support costs</b>		

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

This page does not form part of the statutory financial statements