

# LITTLE OWLS PRESCHOOL (BOXTED)

England & Wales · Charity number 1129755

## Details

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**Status** Registered

**Legal form** Charitable company

**Company number** [06870915](#)

**Registered** 2009-05-20

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

## Contact

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**Address** Little Owls Preschool  
Cage Lane  
Boxted  
Colchester  
CO4 5RE

**Phone** 01206273226

**Email** [enquiries@littleowlsboxted.co.uk](mailto:enquiries@littleowlsboxted.co.uk)

**Website** [www.littleowlsboxted.co.uk](http://www.littleowlsboxted.co.uk)

## Activities

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**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: (A) OFFERING APPROPRIATE PLAY, EDUCATION AND CARE FACILITIES, FAMILY LEARNING AND EXTENDED HOURS GROUPS, 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; (B) ENCOURAGING THE STUDY OF THE NEEDS OF SUCH CHILDREN AND THEIR FAMILIES AND PROMOTING PUBLIC INTEREST IN AND RECOGNITION OF SUCH NEEDS IN THE LOCAL AREAS; (C) INSTIGATING AND ADHERING TO AND FURTHERING THE AIMS AND OBJECTS OF THE PRE-SCHOOL LEARNING ALLIANCE

**Activities:** Providing preschool childcare and education for 2-5 year olds, operating in a rural village. Member of Early Years Alliance and registered with Ofsted.

## Classification

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

## Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, LOCAL
- Essex

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£214,155	£184,012	-	-
2024-08-31	£193,649	£174,039	-	-
2023-08-31	£158,038	£158,151	-	-
2022-08-31	£165,995	£149,006	-	-
2021-08-31	£148,906	£145,496	-	-

## Trustees

Name	Role	Appointed
Amy Wellington		2024-01-09
DENISE REHAL		2017-11-21
Emily Rayner		2025-01-22
Megg Flexman		2024-01-09
Nicola Carrington Bloomfield		2021-02-19
Nicola Weston-Plumb		2025-01-22
Rebecca Barnard		2025-11-17
Robert Gamble		2024-01-09
Zoe Nicole Duffy		2025-11-17

**LITTLE OWLS PRESCHOOL (BOXTED)**

England & Wales - Charity number 1129755

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# Accounts

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# Trustees' Annual Report for the period

From 01 September 2024 to 31 August 2025

## Section A

## Reference and administration details

Charity name

Little Owls Preschool (Boxted)

Other names charity is known by

Registered charity number (if any)

1129755

Charity's principal address

King George Playing Field, Cage Lane,

Boxted

Colchester

Postcode

CO4 5RE

### Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Denise Rehal			
2	Nicola Bloomfield			
3	Joanne Partridge		Resigned Jan 2025	
4	Rob Gamble	Treasurer	Jan 2024 onwards	
5	Simon Thorpe	Chair	Jan 2024 onwards	
6	Megg Flexman	Secretary	Jan 2024 onwards	
7	Amy Wellington		Jan 2024 onwards	
8	Jennifer Scally		Resigned Jan 2025	
9	Emily Rayner		Jan 2025 onwards	
10	Nicola Weston-Plumb		Jan 2025 onwards	
11				
12				
13				
14				

### Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name	Dates acted if not for whole year

### Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

Name of chief executive or names of senior staff members (Optional information)

## Section B Structure, governance and management

### Description of the charity's trusts

Type of governing document <i>(eg. trust deed, constitution)</i>	Articles of Association
How the charity is constituted <i>(eg. trust, association, company)</i>	Company limited by guarantee
Trustee selection methods <i>(eg. appointed by, elected by)</i>	Elected by members. Trustees can also be co-opted onto the Trustees by agreement of the Trustees. Any co-opted member will retire or be elected as a Trustee at the next AGM.

### Additional governance issues (Optional information)

You **may choose** to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees' consideration of major risks and the system and procedures to manage them.

Registered by Ofsted on the Early Years Register and inspected accordingly. Operates under the Early Years Foundation Stage statutory framework. Member of the Early Years Alliance and partner of Essex County Council Early Years and Childcare.

Staff and trustees subject to Disclosure and Barring Service checks and all hold enhanced disclosures. New staff members are appointed by the trustees in consultation with the Preschool Manager, who has received training in safer recruitment practices. All staff receive training in safeguarding children and the setting has designated safeguarding lead officers and one deputy safeguarding lead officer.

The Preschool Manager is the "Nominated person" under Ofsted requirements and has responsibility for the daily running of the setting, supported by the business manager and deputy preschool manager. Trustees have overall responsibility for the organisation and are the registered person.

In line with the governing documents, the majority of trustees are parents of children at the preschool.

## Section C Objectives and activities

**Summary of the objects of the charity set out in its governing document**

To enhance the development and education of children under statutory school age by encouraging parents to understand and provide for the needs of their children through community groups and by

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 the such groups offer opportunities for all children whatever their race, culture, religion, means or ability;

2. encouraging the study of the needs of such children and their families and promoting public interest in and recognition of such needs;
3. instigating and adhering to and furthering the aims and objects of the Early Years Alliance,

Activities of the preschool are in line with the guidance and requirements of the Early Years Foundation Stage framework and are inspected and monitored by Ofsted. In December 2019 the preschool was inspected by Ofsted and rated good.

The management structure was reviewed in April 2025 giving the Preschool Manager sole responsibility for the day to day operation of the setting and line management of all staff, to make sure that the aims of the preschool are achieved, that the preschool remains sustainable and that the welfare and learning and development requirements of the EYFS are met. The Business Manager and Deputy Preschool Manager provide supporting roles and comprise the management team.

The preschool is an independent, voluntary setting and delivers funded early education for 2-, 3- and 4-year-olds through a contract with Essex County Council. The setting offers eligible families up to 30 hours per week of funded childcare, as part of the government's extended offer. This enables the setting to contribute to the government aim of providing disadvantaged children and families with good early education and childcare. Fees are kept to a level which cover costs and provides sufficient funds to improve the service and resources we provide. Care is taken to ensure that families are not excluded because of inability to pay the fees and that families are welcomed whatever their circumstances and back grounds. Parents are able to become members of the preschool free of charge. Parents are encouraged to take up membership and become trustees.

The charity trustees have had due regard to the guidance on public benefit published by the Charity Commission and have complied with the duty in section 4 of the charities Act 2006.

**Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)**

**Additional details of objectives and activities (Optional information)**

You may choose to include further statements, where relevant, about:

- policy on grantmaking;
- policy programme related investment;
- contribution made by volunteers.

**Section D Achievements and performance**

**Summary of the main achievements of the charity during the year**

The preschool is highly regarded in the local community. Families living in Boxted value the preschool and families from areas in nearby Colchester most often come to us by word-of-mouth recommendation.

With much new housing in nearby areas, there is high demand for early years places. The setting ensures that places are available for children living in Boxted (who do not have access to regular public transport and sometimes do not have a car). Beyond that, our priorities are children entitled to government funding, looked after children and families who can benefit from extra support.

Some of the procedures brought in during the Covid 19 pandemic continue to be used as we found these to work better. One being that parents say good-bye at the gate and the children come into preschool with staff. To ensure we remain as free as possible from viruses we have maintained the same cleaning regime as was in place during Covid 19.

We continue to remain at full capacity and regularly have new enquiries for new starters. We continue to have a waiting list for parents requiring sessions through the current academic year and have a long waiting list for the new academic year.

There have been no safeguarding incidents during this year.

**Brief statement of the charity's policy on reserves**

The financial position at the end of a normal running year remains healthy with good cash reserves. There was no need for any fees to be refunded during the year.

Little Owls Preschool holds

1. an unrestricted fund of no more than £50,000 as a contingency to cover 3 months running costs if necessary. This may be necessary to allow the preschool to continue running in the event of a low number of children on roll over a period of time.
2. An unrestricted fund of no more than £60,000 to be used on maintenance of the building and garden area and replacement of essential fixtures such as heating systems, flooring etc. This may in the future be necessary to provide funds towards a replacement building when the current building comes to the end of its design life in 2040.

As at 31 August 2025, the reserves held were

1. 40,573.96
2. 20,795.54

**Details of any funds materially in deficit**

There are no funds materially in deficit.

**Further financial review details (Optional information)**

You **may choose** to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

Principal sources of funds: free early education entitlement funding from Essex County Council, fees, fundraising.

Fundraising continues to be important to help with enhancing the preschool's resources. The fundraising activities held this year were very well organised and supported by the preschool community:

Christmas Raffle 11 December 2024 - Profit: £566  
 Valentines Bake Sale 14 February 2025 - Profit: £519.77  
 Mothers Day Raffle 27 March 2025 - Profit: £472  
 Fun Run 5 June 2025 - Profit: £442.02  
 Total profit: £1999.79

Fundraising income was used to support the purchase of duck eggs for lifecycle learning, home corner equipment including a new play kitchen, STEM resources, mud kitchen accessories and role play costumes.

Throughout the year, the fundraising team have created a separate bank account that has been working well for income and expenditure. The fundraising team also now have their own email address, which assists with communication and engagement.

**Section F**

**Other optional information**

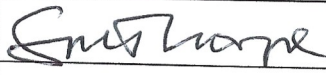
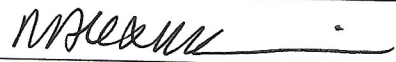
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**Section G**

**Declaration**

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Simon Matthew Thorpe	Megg Flexman
Position (eg Secretary, Chair, etc)	Chair	Secretary
Date	17 - 11 - 2025 .	

Little Owls Preschool (Boxted) 6870915

Balance Sheet as at 31 August 2025

	Notes	£	£
<b>Fixed Assets</b>			
Building	1		165,854
Furniture, Equipment & Toys	7		5,775
<b>Total Fixed Assets</b>			<u>171,629</u>
<b>Current Assets</b>			
Bank Current Account		89,928	
Bank Deposit Account		61,370	
Cash		0	
Debtors	3	0	
<b>Total Current Assets</b>		<u>151,298</u>	
<b>Current Liabilities</b>			
Creditors	4	742	
Pre-paid fees		0	
Accruals & committed expenditure	5	360	
<b>Total Current Liabilities</b>		<u>1,102</u>	
<b>Net Current Assets</b>			<u>150,196</u>
<b>Total Assets less Current Liabilities</b>			<u>321,825</u>
<b>Capital &amp; Reserves</b>	6, 8		
Unrestricted Reserves b/fwd			125,828
Unrestricted Reserves transferred in			0
Unrestricted Operating surplus for year			30,143
Restricted Funds, Building			165,854
			<u>321,825</u>


Audit Exemption Statement


For the period ending 31.8.25 the company was entitled to exemption from audit under Section 477 of the Companies Act 2006 relating to small companies.

**Directors' Responsibility:**

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476;  
 The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts;  
 These accounts have been prepared in accordance with the Statement of Recommended Practice (SORP) and FRS 102.

Signed on behalf of the Board of Trustees by

  
 SIMON THORPE  
 Chairman  
 17/11/25

  
 Megg Flexman  
 17/11/25  
 Trustee Secretary.

Date :

**Little Owls Preschool (Boxted) 6870915**

**Statement of Financial Activities**

For period 1.9.24 - 31.8.25

	Notes	2023/24	2024/25
<b>Operating Income</b>			
Fees		50,821	33,114
Essex CC Funding Grant		133,204	177,037
Registration Fees		20	0
Training Grant		5,833	1,167
Fundraising		2,356	1,839
Donations / Other		525	110
Interest Received		890	888
	1	<u>193,649</u>	<u>214,155</u>
<b>Operating Expenditure</b>			
Payroll incl. NI and Employer Pension		143,395	152,804
Premises Costs & Repairs		12,550	6,254
Business Rates		222	247
Utilities & Water		3,145	4,355
Catering costs		840	944
Consumables		2,803	2,567
Minor equip items & repairs		586	2,417
Office Costs & admin		2,876	3,409
Insurance		2,992	4,023
Training		562	2,100
Fundraising expenses		700	1,117
Miscellaneous expenditure		1,082	1,147
Depreciation		2,286	2,628
		<u>174,039</u>	<u>184,012</u>
<b>Total Net Operating Income</b>	2	<u>19,610</u>	<u>30,143</u>
<b>Non-Operating Costs</b>			
Amortisation of Building	6	11,057	11,057
<b>Final Profit/(loss) carried to Reserves</b>		<u>8,553</u>	<u>19,086</u>

Notes to the Financial Statements  
for the year ended 31 August 2025

**1 Accounting Policies**

**Accounting convention**

The financial statements have been prepared under the historical cost convention, and on an accruals basis in accordance with Charities SORP and FRS102.

**Turnover**

Turnover represents operating income being fees, fundraising, donations & Essex CC funding

**Tangible fixed assets**

Furniture and office equipment with original cost value or transfer value of £300 and above are treated as fixed assets. Depreciation is provided at 20% per annum on cost or transfer in order to write off each asset over its estimated useful life.

The building was funded with an ECC grant. Should the building be disposed of then the proceeds are restricted. The asset & the restriction are being amortised over the 30 year expected life of the building on a straight line basis

**2 Operating Profit**

The operating profit is stated after charging:

	2024	2025
Depreciation	£ 2,286	£ 2,628

**3 Debtors : Amounts falling due within 1 year**

	2024	2025
Debtors falling due within one year	£ 501	£ 0
	<u>501</u>	<u>0</u>

**4 Creditors : Amounts falling due within 1 year**

	2024	2025
Trade Creditors falling due within one year	£ 510	£ 742
Other creditors & deferred income	0	0
	<u>£510</u>	<u>£742</u>

**5 Accruals & committed expenditure**

	2024	2025
Independent examiner and filing fees	£ 300	£ 360

**6 Tangible Fixed Assets : Restricted**

The Company benefitted from a grant from Essex CC to cover the entire cost of a new building, commissioned in Sept 2010. The building is expected to have a useful life of 30 years, and the balance sheet reflects the amortisation of the asset and the restrictions on the use of the proceeds which apply under the terms of the grant should it be disposed of, on a straight line basis.

Total grant received :	£ 331,707
Less : Amortisation for period 9/2010 - 8/2025	-165,854
	<u>165,854</u>

Little Owls Preschool (Boxted) 6870915

Notes to the Financial Statements - continued  
for the year ended 31 August 2025

**7 Tangible Fixed Assets : Unrestricted**

Fixed Asset Register at 31 August 2025 depreciated over 5 years, straight line basis

	Cost at acquisition	Depn. b/f	NBV B/fwd	Depn. For period	Depn. c/fwd	NBV at 31.8.25
Brought Forward	£29,468	£23,856	£5,612	£2,070	£25,926	£3,542
Disposals in period	£0	£0	£0	£0	£0	£0
Additions in period	£2,791	£0	£0	£558	£558	£2,233
<b>Balance</b>	<b>32,259</b>	<b>23,856</b>	<b>5,612</b>	<b>2,628</b>	<b>26,484</b>	<b>5,775</b>

**8 Reserves**

	2024	2025
	£	£
Unrestricted Reserves b/fwd	106,218	125,828
Unrestricted Reserves transferred in		
Unrestricted Operating surplus for year	19,610	30,203
Restricted Funds, Building	176,910	165,854
	<b>302,738</b>	<b>321,885</b>

**9 Average number of employees during the period**

	11	11
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Section A

Independent Examiner's Report

Report to the trustees

LITTLE OWLS Pre-School (Boxted)

On accounts for the year ended

31.8.2025

Charity no (if any)

1129755

Set out on pages

1 - 4

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended

Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

[The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of [insert name of applicable listed body]]. Delete [ ] if not applicable.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below \*) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

\* Please delete the words in the brackets if they do not apply.

Signed:

*Amin Jelhar*

Date:

10.10.25

Name:

AMIN JELHAR

Relevant professional qualification(s) or body

FINANCE DIRECTOR

(if any):

Address: SEVEN GABLES  
CROSS FIELD WAY  
COLCHESTER CO4 5SF

**Section B**

**Disclosure**

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

**LITTLE OWLS PRESCHOOL (BOXTED)**

England & Wales - Charity number 1129755

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# Accounts

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# Trustees' Annual Report for the period

From 01 September 2023 to 31 August 2024

## Section A

## Reference and administration details

Charity name

Little Owls Preschool (Boxted)

Other names charity is known by

Registered charity number (if any)

1129755

Charity's principal address

King George Playing Field, Cage Lane,

Boxted

Colchester

Postcode

CO4 5RE

### Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Laura Wells	Chair	Resigned Jan 2024	
2	Emma Good	Secretary	Resigned Jan 2024	
3	Denise Rehal	Treasurer		
4	Nicola Bloomfield			
5	Keziah Lucking		Resigned Jan 2024	
6	Joanne Partridge			
7	Angela McLean		Resigned Jan 2024	
8	Stuart Potter		Resigned Jan 2024	
9	Hannah Page		Resigned Jan 2024	
10	Rob Gamble	Treasurer	Jan 2024 onwards	
11	Simon Thorpe	Chair	Jan 2024 onwards	
12	Megg Flexman	Secretary	Jan 2024 onwards	
13	Amy Wellington		Jan 2024 onwards	
14	Jennifer Scally		Jan 2024 onwards	

### Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name	Dates acted if not for whole year

### Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

Name of chief executive or names of senior staff members (Optional information)

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## Section B Structure, governance and management

### Description of the charity's trusts

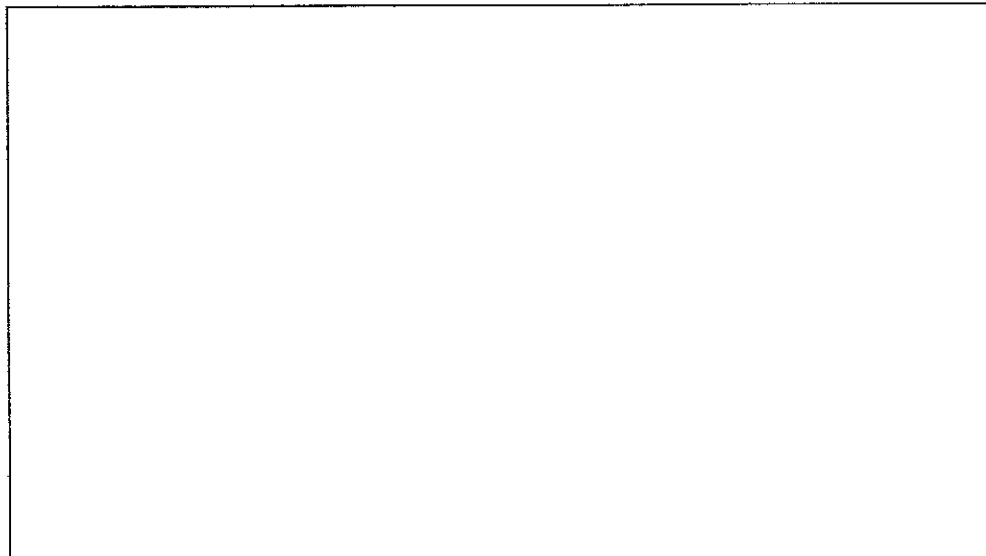
Type of governing document <i>(eg. trust deed, constitution)</i>	Articles of Association
How the charity is constituted <i>(eg. trust, association, company)</i>	Company limited by guarantee
Trustee selection methods <i>(eg. appointed by, elected by)</i>	Elected by members. Trustees can also be co-opted onto the Trustees by agreement of the Trustees. Any co-opted member will retire or be elected as a Trustee at the next AGM.

### Additional governance issues (Optional information)

You may choose to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees' consideration of major risks and the system and procedures to manage them.

<p>Registered by Ofsted on the Early Years Register and inspected accordingly. Operates under the Early Years Foundation Stage statutory framework. Member of the Early Years Alliance and partner of Essex County Council Early Years and Childcare.</p> <p>Staff and trustees subject to Disclosure and Barring Service checks and all hold enhanced disclosures. New staff members are appointed by the trustees in consultation with the manager and business manager, who have received training in safer recruitment practices. All staff receive training in safeguarding children and the setting has two designated safeguarding lead officers and one deputy safeguarding lead officer.</p> <p>Trustees form the "Registered person" under Ofsted requirements and have overall responsibility for the organisation. Daily running of the setting is led by the preschool manager, business manager and deputy preschool manager.</p> <p>In line with the governing documents, the majority of trustees are parents of children at the preschool.</p>
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## Section C

## Objectives and activities

### Summary of the objects of the charity set out in its governing document

To enhance the development and education of children under statutory school age by encouraging parents to understand and provide for the needs of their children through community groups and by

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 the such groups offer opportunities for all children whatever their race, culture, religion, means or ability;
2. encouraging the study of the needs of such children and their families and promoting public interest in and recognition of such needs;
3. instigating and adhering to and furthering the aims and objects of the Early Years Alliance,

Activities of the preschool are in line with the guidance and requirements of the Early Years Foundation Stage framework and are inspected and monitored by Ofsted. In December 2019 the preschool was inspected by Ofsted and rated good.

Since January 2020 the setting has a preschool manager and business manager, working together to make sure that the aims of the preschool are achieved, that the preschool remains sustainable and that the welfare and learning and development requirements of the EYFS are met.

The preschool is an independent, voluntary setting and delivers free early education for 2-, 3- and 4-year-olds through a contract with Essex County Council. The setting offers eligible families up to 30 hours per week of funded childcare, as part of the government's extended offer. This enables the setting to contribute to the government aim of providing disadvantaged children and families with good early education and childcare. Fees are kept to a level which cover costs and provides sufficient funds to improve the service and resources we provide. Care is taken to ensure that families are not excluded because of inability to pay the fees and that families are welcomed whatever their circumstances and back grounds. Parents are able to become members of the preschool free of charge. Parents are encouraged to take up membership, volunteer at the preschool and become trustees.

The charity trustees have had due regard to the guidance on public benefit published by the Charity Commission and have complied with the duty in section 4 of the charities Act 2006.

**Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)**

**Additional details of objectives and activities (Optional information)**

You may choose to include further statements, where relevant, about:

- policy on grantmaking;
- policy programme related investment;
- contribution made by volunteers.

**Section D Achievements and performance**

## Section D

## Achievements and performance

### Summary of the main achievements of the charity during the year

The preschool is highly regarded in the local community. Families living in Boxted value the preschool and families from areas in nearby Colchester most often come to us by word-of-mouth recommendation.

With much new housing in nearby areas, there is high demand for early years places. The setting ensures that places are available for children living in Boxted (who do not have access to regular public transport and sometimes do not have a car). Beyond that, our priorities are children entitled to government funding, looked after children and families who can benefit from extra support.

Some of the procedures brought in during the Covid 19 pandemic continue to be used as we found these to work better. One being that parents say good-bye at the gate and the children come into preschool with staff. To ensure we remain as free as possible from viruses we have maintained the same cleaning regime as was in place during Covid 19. We have remained open full time through the year to ensure we have been able to provide our parents with the childcare they rely on to enable them to work.

We continue to remain at full capacity and regularly have new enquiries for new starters. We continue to have a waiting list for parents requiring sessions through the current academic year and have a long waiting list for the new academic year.

Forest School is now operating each term throughout the academic year. There is no additional charge and this is a very welcomed addition to our sessions with parents expressing delight at the opportunity this gives their children. It also builds on the learning environment for children of more disadvantaged families. The children thoroughly enjoy these sessions.

There have been no safeguarding incidents during this year.

**Brief statement of the charity's policy on reserves**

The financial position at the end of a normal running year remains healthy with good cash reserves. There was no need for any fees to be refunded during the year.

Little Owls Preschool holds

1. an unrestricted fund of no more than £40,000 as a contingency to cover 3 months running costs if necessary. This may be necessary to allow the preschool to continue running in the event of a low number of children on roll over a period of time.
2. An unrestricted fund of no more that £60,000 to be used on maintenance of the building and garden area and replacement of essential fixtures such as heating systems, flooring etc. This may in the future be necessary to provide funds towards a replacement building when the current building comes to the end of its life.

As at 31 August 2024, the reserves held were

1. 40,000
2. 21,691.47

**Details of any funds materially in deficit**

There are no funds materially in deficit.

**Further financial review details (Optional information)**

You **may choose** to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

Fundraising continues to be important to help with capital expenditure including new equipment. The main fundraising was from a well-supported sponsored fun run held in May, then a small raffle held at Christmas and a very small amount raised from the sale of preschool un-essential school uniform.

The main expense that the fundraising was used for was replacement of outdoor surfacing with new rubber material as the previous material had degraded and was unsafe. This cost in the region of £8,000.

We also purchased two new items of outdoor play equipment (water pump and climbing frame) to replace old and unrepairable items. Expenditure on other new resources was managed very carefully and the purchase of art and craft resources was also managed carefully as we continue to use stock.

Principal sources of funds: free early education entitlement funding from Essex County Council, fees, fundraising.



**Section F****Other optional information**

--

**Section G****Declaration**

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

<b>Signature(s)</b>		
<b>Full name(s)</b>	Simon Matthew Thorpe	Megg Flexman
<b>Position (eg Secretary, Chair, etc)</b>	Chair	Secretary
<b>Date</b>	22/1/2025	

Little Owls Preschool (Boxted) 6870915

Balance Sheet as at 31 August 2024

	Notes	£	£
<b>Fixed Assets</b>			
Building	1		176,910
Furniture, Equipment & Toys	7		5,612
<b>Total Fixed Assets</b>			<u><b>182,522</b></u>
<b>Current Assets</b>			
Bank Current Account		58,835	
Bank Deposit Account		61,691	
Cash		0	
Debtors	3	501	
<b>Total Current Assets</b>		<u><b>121,027</b></u>	
<b>Current Liabilities</b>			
Creditors	4	511	
Pre-paid fees		0	
Accruals & committed expenditure	5	300	
<b>Total Current Liabilities</b>		<u><b>811</b></u>	
<b>Net Current Assets</b>			<u><b>120,216</b></u>
<b>Total Assets less Current Liabilities</b>			<u><u><b>302,738</b></u></u>
<b>Capital &amp; Reserves</b>	6, 8		
Unrestricted Reserves b/fwd			106,218
Unrestricted Reserves transferred in			0
Unrestricted Operating surplus for year			19,610
Restricted Funds, Building			176,910
			<u><u><b>302,738</b></u></u>


Audit Exemption Statement

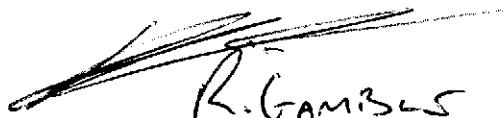
For the period ending 31.8.24 the company was entitled to exemption from audit under Section 477 of the Companies Act 2006 relating to small companies.

**Directors' Responsibility:**

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476;  
The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts;  
These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Signed on behalf of the Board of Trustees by

  
CHAIR

  
R. GAMBLES - TREASURER

**Little Owls Preschool (Boxted) 6870915**

**Statement of Financial Activities  
For period 1.9.23 - 31.8.24**

	Notes	2022/23	2023/24
<b>Operating Income</b>			
Fees		39,366	50,821
Essex CC Funding Grant		115,794	133,204
Registration Fees		120	20
Training Grant			5,833
Fundraising		2,461	2,356
Donations / Other		66	525
Interest Received		231	890
	1	<u>158,038</u>	<u>193,649</u>
<b>Operating Expenditure</b>			
Payroll incl. NI and Employer Pension		131,604	143,395
Premises Costs & Repairs		5,704	12,550
Business Rates		276	222
Utilities & Water		2,621	3,145
Catering costs		820	840
Consumables		3,397	2,803
Minor equip items & repairs		3,912	586
Office Costs & admin		1,941	2,876
Insurance		2,922	2,992
Training		560	562
Fundraising expenses		1,009	700
Miscellaneous expenditure		1,001	1,082
Depreciation		2,385	2,286
		<u>158,151</u>	<u>174,039</u>
<b>Total Net Operating Income</b>	2	<u>-113</u>	<u>19,610</u>

## Little Owls Preschool (Boxted) 6870915

### Notes to the Financial Statements for the year ended 31 August 2024

#### 1 Accounting Policies

##### Accounting convention

The financial statements have been prepared under the historical cost convention, and on an accruals basis in accordance with Charities SORP.

##### Turnover

Turnover represents operating income being fees, fundraising, donations & Essex CC child funding grant

##### Tangible fixed assets

Furniture and office equipment with original cost value or transfer value of £100 and above are treated as fixed assets. Depreciation is provided at 20% per annum on cost or transfer in order to write off each asset over its estimated useful life.

The building was funded with an ECC grant. Should the building be disposed of then the proceeds are restricted. The asset & the restriction are being amortised over the 30 year expected life of the building on a straight line basis

#### 2 Operating Profit

The operating profit is stated after charging:

	2023	2024
	£	£
Depreciation	2,385	2,286

#### 3 Debtors : Amounts falling due within 1 year

	2023	2024
	£	£
Fees due	0	501
	<u>0</u>	<u>501</u>

#### 4 Creditors : Amounts falling due within 1 year

	2023	2024
	£	£
Trade Creditors	312	510
Other creditors & deferred income	9,536	0
	<u>£9,848</u>	<u>£510</u>

#### 5 Accruals & committed expenditure

	2023	2024
	£	£
	300	300

#### 6 Tangible Fixed Assets : Restricted

The Company benefitted from a grant from Essex CC to cover the entire cost of a new building, commissioned in Sept 2010. The building is expected to have a useful life of 30 years, and the balance sheet reflects the amortisation of the asset and the restrictions on the use of the proceeds which apply under the terms of the grant should it be disposed of, on a straight line basis.

Total grant received :	£
	331,707
Less : Amortisation for period 9/2010 - 8/2024	<u>-154,797</u>
	<u>176,910</u>

**Little Owls Preschool (Boxted) 6870915**

**Notes to the Financial Statements - continued  
for the year ended 31 August 2024**

**7 Tangible Fixed Assets : Unrestricted**

Fixed Asset Register at 31 August 2024 depreciated over 5 years, straight line basis

	Cost at acquisition	Deprn. b/f	NBV B/fwd	Deprn. For period	Deprn. c/fwd	NBV at 31.8.24
Brought Forward	£27,886	£21,570	£6,316	£2,031	£23,601	£4,285
Disposals in period	£0	£0	£0	£0	£0	£0
Additions in period	£1,582	£0	£0	£255	£255	£1,327
<b>Balance</b>	<b>29,468</b>	<b>21,570</b>	<b>6,316</b>	<b>2,286</b>	<b>23,856</b>	<b>5,612</b>

**8 Reserves**

	2023	2024
	£	£
Reserves b/fwd	106,331	106,218
Unrestricted Reserves transferred in		
Unrestricted Operating surplus for year	-113	19,610
Restricted Funds, Building	187,967	176,910
	<b>294,185</b>	<b>302,738</b>



Section A Independent Examiner's Report

Report to the trustees

Charity Name LITTLE OWLS PRESCHOOL (BOXTED)

On accounts for the year ended

31/8/2024 Charity no (if any) 1129755

Set out on pages

1 - 4 (remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended DD/MM/YYYY.

Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

[The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of [insert name of applicable listed body]]. Delete [ ] if not applicable.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below \*) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
• the accounts did not accord with the accounting records; or
• the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

\* Please delete the words in the brackets if they do not apply.

Signed:

[Signature]

Date:

12/10/2024

Name:

AMIN DEHAR

Relevant professional qualification(s) or body

QBE ; FINANCE DIRECTOR

(if any):

--

Address:

SEVEN GABLES, CROSS FIELD WAY
BOXTEL, COLCHESTER
CO4 5SF

**Section B**

**Disclosure**

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

--

**LITTLE OWLS PRESCHOOL (BOXTED)**

England & Wales - Charity number 1129755

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# Accounts

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# Trustees' Annual Report for the period

From 01 September 2022 to 31 August 2023

## Section A Reference and administration details

Charity name Little Owls Preschool (Boxted)

Other names charity is known by

Registered charity number (if any) 1129755

Charity's principal address King George Playing Field, Cage Lane,  
Boxted  
Colchester  
Postcode CO4 5RE

### Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Laura Wells	Chair		
2	Emma Good	Secretary		
3	Denise Rehal	Treasurer		
4	Nicola Bloomfield			
5	Keziah Lucking			
6	Joanne Partridge			
7	Angela McLean			
8	Stuart Potter			
9	Hannah Page			
10				
11				

### Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name	Dates acted if not for whole year

### Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

### Name of chief executive or names of senior staff members (Optional information)

**Section B                      Structure, governance and management**

**Description of the charity’s trusts**

Type of governing document <i>(eg. trust deed, constitution)</i>	Articles of Association
How the charity is constituted <i>(eg. trust, association, company)</i>	Company limited by guarantee
Trustee selection methods <i>(eg. appointed by, elected by)</i>	Elected by members. Trustees can also be co-opted onto the Trustees by agreement of the Trustees. Any co-opted member will retire or be elected as a Trustee at the next AGM.

**Additional governance issues (Optional information)**

You **may choose** to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity’s organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees’ consideration of major risks and the system and procedures to manage them.

Registered by Ofsted on the Early Years Register and inspected accordingly. Operates under the Early Years Foundation Stage statutory framework. Member of the Early Years Alliance and partner of Essex County Council Early Years and Childcare.

Staff and trustees subject to Disclosure and Barring Service checks and all hold enhanced disclosures. New staff members are appointed by the trustees in consultation with the manager and business manager, who have received training in safer recruitment practices. All staff receive training in safeguarding children and the setting has two designated safeguarding lead officers and one deputy safeguarding lead officer.

Trustees form the “Registered person” under Ofsted requirements and have overall responsibility for the organisation. Daily running of the setting is led by the preschool manager, business manager and deputy preschool manager.

In line with the governing documents, the majority of trustees are parents of children at the preschool.

**Summary of the objects of the charity set out in its governing document**

To enhance the development and education of children under statutory school age by encouraging parents to understand and provide for the needs of their children through community groups and by

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 the such groups offer opportunities for all children whatever their race, culture, religion, means or ability;
2. encouraging the study of the needs of such children and their families and promoting public interest in and recognition of such needs;
3. instigating and adhering to and furthering the aims and objects of the Early Years Alliance,

**Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)**

Activities of the preschool are in line with the guidance and requirements of the Early Years Foundation Stage framework and are inspected and monitored by Ofsted. In December 2019 the preschool was inspected by Ofsted and rated good.

Since January 2020 the setting has a preschool manager and business manager, working together to make sure that the aims of the preschool are achieved, that the preschool remains sustainable and that the welfare and learning and development requirements of the EYFS are met.

The preschool is an independent, voluntary setting and delivers free early education for 2-, 3- and 4-year-olds through a contract with Essex County Council. The setting offers eligible families up to 30 hours per week of funded childcare, as part of the government's extended offer. This enables the setting to contribute to the government aim of providing disadvantaged children and families with good early education and childcare. Fees are kept to a level which cover costs and provides sufficient funds to improve the service and resources we provide. Care is taken to ensure that families are not excluded because of inability to pay the fees and that families are welcomed whatever their circumstances and back grounds. Parents are able to become members of the preschool free of charge. Parents are encouraged to take up membership, volunteer at the preschool and become trustees.

The charity trustees have had due regard to the guidance on public benefit published by the Charity Commission and have complied with the duty in section 4 of the charities Act 2006.

**Additional details of objectives and activities (Optional information)**

You may choose to include further statements, where relevant, about:

- policy on grantmaking;
- policy programme related investment;
- contribution made by volunteers.

**Summary of the main achievements of the charity during the year**

The preschool is highly regarded in the local community. Families living in Boxted value the preschool and families from areas in nearby Colchester most often come to us by word-of-mouth recommendation.

With much new housing in nearby areas, there is high demand for early years places. The setting ensures that places are available for children living in Boxted (who do not have access to regular public transport and sometimes do not have a car). Beyond that, our priorities are children entitled to government funding, looked after children and families who can benefit from extra support.

The preschool has completed returned to normal day to day running now Covid-19 is well behind us. We continued with certain procedures brought in during the pandemic as we found these to work better than before. One being that parents say good-bye at the gate and the children come into preschool with staff. To ensure we remain as free as possible from viruses we have maintained the same cleaning regime as was in place during COVID-19. We have remained open full time through the year to ensure we have been able to provide our parents with the childcare they rely on to enable them to work.

We continue to remain at full capacity and regularly have new enquiries for new starters. We continue to have a waiting list for parents requiring sessions through the current academic year and have a long waiting list for the new academic year.

Forest School is now operating each term throughout the academic year. There is no additional charge and this is a very welcomed addition to our sessions with parents expressing delight at the opportunity this gives their children. It also builds on the learning environment for children of more disadvantaged families. The children thoroughly enjoy these sessions.

**Brief statement of the charity's policy on reserves**

The financial position at the end of a normal running year remains strong with good cash reserves. There was no need for any fees to be refunded during the year.

## Little Owls Preschool holds

1. an unrestricted fund of no more than £40,000 as a contingency to cover 3 months running costs if necessary. This may be necessary to allow the preschool to continue running in the event of a low number of children on roll over a period of time.
2. An unrestricted fund of no more than £60,000 to be used on maintenance of the building and garden area and replacement of essential fixtures such as heating systems, flooring etc. This may in the future be necessary to provide funds towards a replacement building when the current building comes to the end of its life.

As at 31 August 2023, the reserves held were

1. 35,726.58
2. 29,214.30

**Details of any funds materially in deficit**

There are no funds materially in deficit.

**Further financial review details (Optional information)**

You may choose to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

Fundraising returned to near normal levels, although the cost of living crisis has not helped this. The main fundraising was from a well-supported sponsored fun run held in May, then a small raffle held at Christmas and a very small amount raised from the sale of preschool un-essential school uniform.

The main expense that the fundraising was used for was a large wooden outdoor storage unit that was bespoke built to enable the children to access all outdoor toys. The sections of the perimeter fence and gate to the garden and gate to the side garden needed replacing to ensure the children were kept safe.

Expenditure on other new resources was managed very carefully and the purchase of art and craft resources was also managed carefully as we continue to use stock.

Principal sources of funds: free early education entitlement funding from Essex County Council, fees, fundraising.


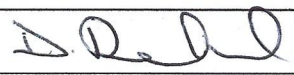
**Section F****Other optional information**

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**Section G****Declaration**

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

<b>Signature(s)</b>		
<b>Full name(s)</b>	Laura Catherine Wells	Denise Rehal
<b>Position (eg Secretary, Chair, etc)</b>	Chair	Treasurer
<b>Date</b>	09/01/24	

**Little Owls Preschool (Boxted) 6870915**

**Balance Sheet as at 31 August 2023**

	Notes	£	£
<b>Fixed Assets</b>			
Building	1		187,967
Furniture, Equipment & Toys	7		6,316
<b>Total Fixed Assets</b>			<u><b>194,283</b></u>
<b>Current Assets</b>			
Bank Current Account		45,109	
Bank Deposit Account		64,941	
Cash		0	
Debtors	3	0	
<b>Total Current Assets</b>		<u><b>110,050</b></u>	
<b>Current Liabilities</b>			
Creditors	4	9,848	
Pre-paid fees		0	
Accruals & committed expenditure	5	300	
<b>Total Current Liabilities</b>		<u><b>10,148</b></u>	
<b>Net Current Assets</b>			<u><b>99,902</b></u>
<b>Total Assets less Current Liabilities</b>			<u><u><b>294,185</b></u></u>
<b>Capital &amp; Reserves</b>			
	6, 8		
Unrestricted Reserves b/fwd			106,331
Unrestricted Reserves transferred in			0
Unrestricted Operating surplus for year			-113
Restricted Funds, Building			187,967
			<u><b>294,185</b></u>

**Audit Exemption Statement**

For the period ending 31.8.23 the company was entitled to exemption from audit under Section 477 of the Companies Act 2006 relating to small companies.

**Directors' Responsibility:**

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476;  
 The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts;  
 These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Signed on behalf of the Board of Trustees by

*D. P. [Signature]*  
*[Signature]*

09/01/2024

**Notes to the Financial Statements  
for the year ended 31 August 2023**

**1 Accounting Policies**

**Accounting convention**

The financial statements have been prepared under the historical cost convention, and on an accruals basis in accordance with Charities SORP.

**Turnover**

Turnover represents operating income being fees, fundraising, donations & Essex CC child funding grant

**Tangible fixed assets**

Furniture and office equipment with original cost value or transfer value of £100 and above are treated as fixed assets. Depreciation is provided at 20% per annum on cost or transfer in order to write off each asset over its estimated useful life.

The building was funded with an ECC grant. Should the building be disposed of then the proceeds are restricted. The asset & the restriction are being amortised over the 30 year expected life of the building on a straight line basis

**2 Operating Profit**

The operating profit is stated after charging:

	2022	2023
	£	
Depreciation	1,917	2,385

**3 Debtors : Amounts falling due within 1 year**

	2022	2023
	£	
Fees due	168	0
	<u>168</u>	<u>0</u>

**4 Creditors : Amounts falling due within 1 year**

	2022	2023
	£	£
Trade Creditors	£595	312
Other creditors & deferred income	£8,537	9,536
	<u>£9,132</u>	<u>£9,848</u>

**5 Accruals & committed expenditure**

	2022	2023
	£	£
	300	300

**6 Tangible Fixed Assets : Restricted**

The Company benefitted from a grant from Essex CC to cover the entire cost of a new building, commissioned in Sept 2010. The building is expected to have a useful life of 30 years, and the balance sheet reflects the amortisation of the asset and the restrictions on the use of the proceeds which apply under the terms of the grant should it be disposed of, on a straight line basis.

Total grant received :	£	331,707
Less : Amortisation for period 9/2010 - 8/2023		-143,740
		<u>187,967</u>

Little Owls Preschool (Boxted) 6870915

Statement of Financial Activities  
For period 1.9.22 - 31.8.23

	Notes	2021/22	2022/23
<b>Operating Income</b>			
Fees		36,642	39,366
Essex CC Funding Grant		119,092	115,794
Registration Fees		40	120
Fundraising		2,413	2,461
Donations / Other		7,801	66
Interest Received		6	231
	1	<u>165,995</u>	<u>158,038</u>
<b>Operating Expenditure</b>			
Payroll incl. NI and Employer Pension		124,599	131,604
Premises Costs & Repairs		4,671	5,704
Business Rates		315	276
Utilities & Water		4,023	2,621
Catering costs		774	820
Consumables		3,346	3,397
Minor equip items & repairs		946	3,912
Office Costs & admin		3,299	1,941
Insurance		2,768	2,922
Training		760	560
Fundraising expenses		925	1,009
Miscellaneous expenditure		663	1,001
Depreciation		1,917	2,385
		<u>149,006</u>	<u>158,151</u>
<b>Total Net Operating Income</b>	2	<u>16,989</u>	<u>-113</u>

Little Owls Preschool (Boxted) 6870915

Notes to the Financial Statements - continued  
for the year ended 31 August 2023

7 Tangible Fixed Assets : Unrestricted

Fixed Asset Register at 31 August 2023 depreciated over 5 years, straight line basis

	Cost at acquisition	Depn. b/f	NBV B/fwd	Depn. For period	Depn. c/fwd	NBV at 31.8.23
Brought Forward	£26,902	£19,185	£7,717	£2,287	£21,472	£5,430
Disposals in period	£0	£0	£0	£0	£0	£0
Additions in period	£984	£0	£0	£98	£98	£886
<b>Balance</b>	<b>27,886</b>	<b>19,185</b>	<b>7,717</b>	<b>2,385</b>	<b>21,570</b>	<b>6,316</b>

8 Reserves

	2022	2023
Reserves b/fwd	£ 89,342	106,331
Unrestricted Reserves transferred in		
Unrestricted Operating surplus for year	16,989	-113
Restricted Funds, Building	199,024	187,967
	<b>305,355</b>	<b>294,185</b>



Section A

Independent Examiner's Report

Report to the trustees

Charity Name: LITTLE OWLS PRESCHOOL (BOXTED)

On accounts for the year ended

31.08.2023 Charity no (if any) 1129755

Set out on pages

1-2 (remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31.08.2023

Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

[The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of [insert name of applicable listed body]]. Delete [ ] if not applicable.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below \*) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
the accounts did not accord with the accounting records; or
the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

\* Please delete the words in the brackets if they do not apply.

Signed: [Signature]

Date: 30.11.2023

Name: AMIN DEHAK

Relevant professional qualification(s) or body

QBE

(if any):

Address: SEVEN GABLES, CROSSFIELD WAY  
BOKTON  
COLCHESTER CO4 5SP

**Section B**

**Disclosure**

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

**LITTLE OWLS PRESCHOOL (BOXTED)**

England & Wales - Charity number 1129755

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# Accounts

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## Trustees' Annual Report for the period

From 01 September 2021 to 31 August 2022

### Section A Reference and administration details

Charity name

Other names charity is known by

Registered charity number (if any)

Charity's principal address

Postcode

#### Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Laura Wells	Chair		
2	Emma Good	Secretary		
3	Denise Rehal	Treasurer		
4	Nicola Bloomfield			
5	Keziah Lucking			
6	Joanne Partridge			
7	Angela McLean			
8	Stuart Potter			
9	Hannah Page			
10				
11				

#### Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name	Dates acted if not for whole year

#### Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

#### Name of chief executive or names of senior staff members (Optional information)

## Section B Structure, governance and management

### Description of the charity's trusts

Type of governing document <small>(eg. trust deed, constitution)</small>	Articles of Association
How the charity is constituted <small>(eg. trust, association, company)</small>	Company limited by guarantee
Trustee selection methods <small>(eg. appointed by, elected by)</small>	Elected by members. Trustees can also be co-opted onto the Trustees by agreement of the Trustees. Any co-opted member will retire or be elected as a Trustee at the next AGM.

### Additional governance issues (Optional information)

You **may choose** to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees' consideration of major risks and the system and procedures to manage them.

Registered by Ofsted on the Early Years Register and inspected accordingly. Operates under the Early Years Foundation Stage statutory framework. Member of the Early Years Alliance and partner of Essex County Council Early Years and Childcare.

Staff and trustees subject to Disclosure and Barring Service checks and all hold enhanced disclosures. New staff members are appointed by the trustees in consultation with the manager and business manager, who have received training in safer recruitment practices. All staff receive training in safeguarding children and the setting has three designated safeguarding lead officers.

Trustees form the "Registered person" under Ofsted requirements and have overall responsibility for the organisation. Daily running of the setting is led by the preschool manager, business manager and deputy preschool manager.

In line with the governing documents, the majority of trustees are parents of children at the preschool.

## Section C

## Objectives and activities

### Summary of the objects of the charity set out in its governing document

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

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 the such groups offer opportunities for all children whatever their race, culture, religion, means or ability;
2. encouraging the study of the needs of such children and their families and promoting public interest in and recognition of such needs;
3. instigating and adhering to and furthering the aims and objects of the Early Years Alliance,

### Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)

Activities of the preschool are in line with the guidance and requirements of the Early Years Foundation Stage framework and are inspected and monitored by Ofsted. In December 2019 the preschool was inspected by Ofsted and rated good.

Since January 2020 the setting has a preschool manager and business manager, working together to make sure that the aims of the preschool are achieved, that the preschool remains sustainable and that the welfare and learning and development requirements of the EYFS are met.

The preschool is an independent, voluntary setting and delivers free early education for 2-, 3- and 4-year-olds through a contract with Essex County Council. The setting offers eligible families up to 30 hours per week of funded childcare, as part of the government's extended offer. This enables the setting to contribute to the government aim of providing disadvantaged children and families with good early education and childcare. Fees are kept to a level which cover costs and provides sufficient funds to improve the service and resources we provide. Care is taken to ensure that families are not excluded because of inability to pay the fees and that families are welcomed whatever their circumstances and back grounds. Parents are able to become members of the preschool free of charge. Parents are encouraged to take up membership, volunteer at the preschool and become trustees.

The charity trustees have had due regard to the guidance on public benefit published by the Charity Commission and have complied with the duty in section 4 of the charities Act 2006.

### Additional details of objectives and activities (Optional information)

You **may choose** to include further statements, where relevant, about:

- policy on grantmaking;
- policy programme related investment;
- contribution made by volunteers.

**Summary of the main achievements of the charity during the year**

The preschool is highly regarded in the local community. Families living in Boxted value the preschool and families from areas in nearby Colchester most often come to us by word-of-mouth recommendation.

With much new housing in nearby areas, there is high demand for early years places. The setting ensures that places are available for children living in Boxted (who do not have access to regular public transport and sometimes do not have a car). Beyond that, our priorities are children entitled to government funding, looked after children and families who can benefit from extra support.

The past year has seen the preschool return to more normal day to day running as we recover from COVID-19 and the effect this had on our day to day operating. To ensure we remain as free as possible from viruses we have maintained the same cleaning regime as was in place during COVID-19. We have remained open full time through the year to ensure we have been able to provide our parents with the childcare they rely on to enable them to work.

We continue to remain at full capacity and regularly have new enquiries for new starters. We continue to have a waiting list for parents requiring sessions through the current academic year and have a long waiting list for the new academic year.

Forest School is now operating each term throughout the academic year. There is no additional charge and this is a very welcomed addition to our sessions with parents expressing delight at the opportunity this gives their children. It also builds on the learning environment for children of more disadvantaged families. The children thoroughly enjoy these sessions.

## Section E

## Financial review

### Brief statement of the charity's policy on reserves

The financial position at the end of a normal running year remains strong with good cash reserves. There were no fees refunded during the year as government guidance was for us to open.

Little Owls Preschool holds

1. an unrestricted fund of no more than £40,000 as a contingency to cover 3 months running costs if necessary. This may be necessary to allow the preschool to continue running in the event of a low number of children on roll over a period of time.
2. An unrestricted fund of no more than £60,000 to be used on maintenance of the building and garden area and replacement of essential fixtures such as heating systems, flooring etc. This may in the future be necessary to provide funds towards a replacement building when the current building comes to the end of its life.

As at 31 August 2022, the reserves held were

1. 35600.52
2. 30189.31

### Details of any funds materially in deficit

There are no funds materially in deficit.

### Further financial review details (Optional information)

You **may choose** to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

Fundraising returned to a near normal level after 2 years of very low fundraising due to COVID-19. The main fundraising was from a well-supported sponsored fun run held in May, then a small raffle held at Christmas and a very small amount raised from the sale of preschool un-essential school uniform.

The outdoor canopy was installed in the Easter holiday break and the painting of equipment and surrounding fencing was completed during the summer holiday break. The other main expense we used fundraising towards was the purchase of a speech and language system called "WellComm".

Expenditure on other new resources was managed very carefully and the purchase of art and craft resources was also managed clearly as we continued to use stock.

Principal sources of funds: free early education entitlement funding from Essex County Council, fees, fundraising.

**Section F**

**Other optional information**



[Empty box for optional information]

**Section G**

**Declaration**

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Laura Catherine Wells	Denise Rehal
Position (eg Secretary, Chair, etc)	Chair	Treasurer
Date	27.04.23	

Little Owls Preschool (Boxted) 6870915

Balance Sheet as at 31 August 2022

	Notes	£	£
<b>Fixed Assets</b>			
Building	1		199,024
Furniture, Equipment & Toys	7		7,717
<b>Total Fixed Assets</b>			<u><b>206,741</b></u>
<b>Current Assets</b>			
Bank Current Account		42,088	
Bank Deposit Account		65,790	
Cash		0	
Debtors	3	168	
<b>Total Current Assets</b>		<u><b>108,046</b></u>	
<b>Current Liabilities</b>			
Creditors	4	9,132	
Pre-paid fees		0	
Accruals & committed expenditure	5	300	
<b>Total Current Liabilities</b>		<u><b>9,432</b></u>	
<b>Net Current Assets</b>			<u><b>98,614</b></u>
<b>Total Assets less Current Liabilities</b>			<u><u><b>305,355</b></u></u>
<b>Capital &amp; Reserves</b>	6, 8		
Unrestricted Reserves b/fwd			89,342
Unrestricted Reserves transferred in			0
Unrestricted Operating surplus for year			16,989
Restricted Funds, Building			199,024
0			
			<u><u><b>305,355</b></u></u>

Audit Exemption Statement

For the period ending 31.8.22 the company was entitled to exemption from audit under Section 477 of the Companies Act 2006 relating to small companies.


**Directors' Responsibility:**


The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476;

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts;

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Signed on behalf of the Board of Trustees by

  
L WELLS  
CHAIR OF TRUSTEES

  
D REHAL  
TREASURER

**Little Owls Preschool (Boxted) 6870915**

**Statement of Financial Activities  
For period 1.9.21 - 31.8.22**

	Notes	2020/21	2021/22
<b>Operating Income</b>			
Fees		32,125	36,642
Essex CC Funding Grant		115,299	119,092
Registration Fees		20	40
Fundraising		1,375	2,413
Donations / Other		64	7,801
Interest Received		23	6
	1	<u>148,906</u>	<u>165,995</u>
<b>Operating Expenditure</b>			
Payroll incl. NI and Employer Pension		123,597	124,599
Premises Costs & Repairs		5,896	4,671
Business Rates		0	315
Utilities & Water		2,216	4,023
Catering costs		734	774
Consumables		3,563	3,346
Minor equip items & repairs		1,083	946
Office Costs & admin		2,375	3,299
Insurance		2,901	2,768
Training		1,047	760
Fundraising expenses		397	925
Miscellaneous expenditure		206	663
Depreciation		1,481	1,917
		<u>145,496</u>	<u>149,006</u>
<b>Total Net Operating Income</b>	2	<u>3,410</u>	<u>16,989</u>

**Little Owls Preschool (Boxted) 6870915**

**Notes to the Financial Statements  
for the year ended 31 August 2022**

**1 Accounting Policies**

**Accounting convention**

The financial statements have been prepared under the historical cost convention, and on an accruals basis in accordance with Charities SORP.

**Turnover**

Turnover represents operating income being fees, fundraising, donations & Essex CC child funding grant

**Tangible fixed assets**

Furniture and office equipment with original cost value or transfer value of £100 and above are treated as fixed assets. Depreciation is provided at 20% per annum on cost or transfer in order to write off each asset over its estimated useful life.

The building was funded with an ECC grant. Should the building be disposed of then the proceeds are restricted. The asset & the restriction are being amortised over the 30 year expected life of the building on a straight line basis

**2 Operating Profit**

The operating profit is stated after charging:

	<b>2021</b>	<b>2022</b>
	£	
Depreciation	1,481	1,917

**3 Debtors : Amounts falling due within 1 year**

	<b>2021</b>	<b>2022</b>
	£	
Fees due	885	168
	<u>885</u>	<u>168</u>

**4 Creditors : Amounts falling due within 1 year**

	<b>2021</b>	<b>2022</b>
Trade Creditors	£236	595
Other creditors & deferred income	£10,268	8,537
	<u>£10,504</u>	<u>£9,132</u>

**5 Accruals & committed expenditure**

	<b>2021</b>	<b>2022</b>
	£	£
	300	300

**6 Tangible Fixed Assets : Restricted**

The Company benefitted from a grant from Essex CC to cover the entire cost of a new building, commissioned in Sept 2010. The building is expected to have a useful life of 30 years, and the balance sheet reflects the amortisation of the asset and the restrictions on the use of the proceeds which apply under the terms of the grant should it be disposed of, on a straight line basis.

Total grant received :	£
	331,707
Less : Amortisation for period 9/2010 - 8/2022	-132,683
	<u>199,024</u>

**Little Owls Preschool (Boxted) 6870915**

**Notes to the Financial Statements - continued  
for the year ended 31 August 2022**

**7 Tangible Fixed Assets : Unrestricted**

Fixed Asset Register at 31 August 2022 depreciated over 5 years, straight line basis

	<b>Cost at acquisition</b>	<b>Depn. b/f</b>	<b>NBV B/fwd</b>	<b>Depn. For period</b>	<b>Depn. c/fwd</b>	<b>NBV at 31.8.22</b>
Brought Forward	£20,236	£17,268	£2,968	£1,251	£18,519	£1,717
Disposals in period	£0	£0	£0	£0	£0	£0
Additions in period	£6,666	£0	£0	£667	£667	£5,999
<b>Balance</b>	<b>26,902</b>	<b>17,268</b>	<b>2,968</b>	<b>1,918</b>	<b>19,186</b>	<b>7,716</b>

**8 Reserves**

	<b>2021</b>	<b>2022</b>
	£	
Reserves b/fwd	85,932	89,342
Unrestricted Reserves transferred in		
Unrestricted Operating surplus for year	3,410	16,989
Restricted Funds, Building	210,081	199,024
	<u><b>299,423</b></u>	<u><b>305,355</b></u>



Section A

Independent Examiner's Report

Report to the trustees/ members of

LITTLE OWLS PRESCHOOL (BOXTED)

On accounts for the year ended

31 AUGUST 2022

Charity no (if any)

6870915

Set out on pages

1 - 4

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended

Responsibilities and basis of report

As the charity trustees, you are responsible for the preparation of the accounts in accordance with the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

[The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of [insert name of applicable listed body]]. Delete [ ] if not applicable.

I have completed my examination. I confirm that no material matters have come to my attention (other than that disclosed below \*) in connection with the examination which gives me cause to believe that in, any material respect,:

- the accounting records were not kept in accordance with section 130 of the Act; or
• the accounts did not accord with the accounting records; or
• the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

\* Please delete the words in the brackets if they do not apply.

Signed:

[Signature]

Date:

31.1.2023

Name:

A. S. JEDHAR

Relevant professional qualification(s) or body (if any):

[Empty box for professional qualification]

**Address:**

SEVEN GABLES, CROSS FIELD WAY,
BOXTED, COLCHESTER
CO4 5SF

**Section B**

**Disclosure**

Only complete if the examiner needs to highlight matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

**Give here details of any items that the examiner wishes to disclose.**

**LITTLE OWLS PRESCHOOL (BOXTED)**

England & Wales - Charity number 1129755

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# Accounts

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# Trustees' Annual Report for the period

From 01 September 2020 to 31 August 2021

## Section A Reference and administration details

Charity name Little Owls Preschool (Boxted)

Other names charity is known by

Registered charity number (if any) 1129755

Charity's principal address King George Playing Field, Cage Lane,

Boxted

Colchester

Postcode

CO4 5RE

### Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Laura Wells	Chair		
2	Emma Good	Secretary		
3	Denise Rehal	Treasurer		
4	Nicola Bloomfield			
5	Keziah Lucking			
6	Lorraine Farrell			
7				
8				
9				
10				
11				

### Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name	Dates acted if not for whole year

### Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

### Name of chief executive or names of senior staff members (Optional information)

## Section B Structure, governance and management

### Description of the charity's trusts

Type of governing document (eg. trust deed, constitution)	Articles of Association
How the charity is constituted (eg. trust, association, company)	Company limited by guarantee
Trustee selection methods (eg. appointed by, elected by)	Elected by members. Trustees can also be co-opted onto the Trustees by agreement of the Trustees. Any co-opted member will retire or be elected as a Trustee at the next AGM.

### Additional governance issues (Optional information)

You **may choose** to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees' consideration of major risks and the system and procedures to manage them.

Registered by Ofsted on the Early Years Register and inspected accordingly. Operates under the Early Years Foundation Stage statutory framework. Member of the Early Years Alliance and partner of Essex County Council Early Years and Childcare.

Staff and trustees subject to Disclosure and Barring Service checks and all hold enhanced disclosures. New staff members are appointed by the trustees in consultation with the manager and business manager, who have received training in safer recruitment practices. All staff receive training in safeguarding children and the setting has three designated safeguarding lead officers.

Trustees form the "Registered person" under Ofsted requirements and have overall responsibility for the organisation. Daily running of the setting is led by the preschool manager, business manager and deputy preschool manager.

In line with the governing documents, the majority of trustees are parents of children at the preschool.

**Summary of the objects of the charity set out in its governing document**

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

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 the such groups offer opportunities for all children whatever their race, culture, religion, means or ability;
2. encouraging the study of the needs of such children and their families and promoting public interest in and recognition of such needs;
3. instigating and adhering to and furthering the aims and objects of the Early Years (formally Pre-school Learning) Alliance,

**Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)**

Activities of the preschool are in line with the guidance and requirements of the Early Years Foundation Stage framework and are inspected and monitored by Ofsted. In December 2019 the preschool was inspected by Ofsted and rated (good).

Since January 2020 the setting has a preschool manager and business manager, working together to make sure that the aims of the preschool are achieved, that the preschool remains sustainable and that the welfare and learning and development requirements of the EYFS are met.

The preschool is an independent, voluntary setting and delivers free early education for 2, 3 and 4 year olds through a contract with Essex County Council. The setting offers eligible families up to 30 hours per week of funded childcare, as part of the government’s extended offer. This enables the setting to contribute to the government aim of providing disadvantaged children and families with good early education and childcare. Fees are kept to a level which cover costs and provides sufficient funds to improve the service and resources we provide. Care is taken to ensure that families are not excluded because of inability to pay the fees and that families are welcomed whatever their circumstances and back grounds. Parents are able to become members of the preschool free of charge. Parents are encouraged to take up membership, volunteer at the preschool and become trustees.

The charity trustees have had due regard to the guidance on public benefit published by the Charity Commission and have complied with the duty in section 4 of the charities Act 2006.

**Additional details of objectives and activities (Optional information)**

You **may choose** to include further statements, where relevant, about:

- policy on grantmaking;
- policy programme related investment;
- contribution made by volunteers.

**Summary of the main achievements of the charity during the year**

The preschool is highly regarded in the local community. Families living in Boxted value the preschool and families from areas in nearby Colchester most often come to us by word-of-mouth recommendation.

With much new housing in nearby areas, there is high demand for early years places. The setting ensures that places are available for children living in Boxted (who don't have access to regular public transport and sometimes do not have a car). Beyond that, our priorities are children entitled to government funding, looked after children and families who can benefit from extra support.

The past year has been another year of logistical challenges with the effects of COVID-19 still being felt. Managing staff and children to help prevent the spread of COVID-19, making sure the setting is cleaned several times each day. We have however remained open full time through the year to ensure we have been able to provide our parents with the childcare they rely on to enable them to work.

We continue to remain almost at full capacity and regularly have new enquiries for new starters. We continue to have a waiting list.

One member of staff completed their Forest School Level 3 training and now we offer our older children the opportunity to attend Forest School at no extra charge. This is a welcomed addition to our sessions with parents expressing delight at the opportunity this gives their children. It also builds on the learning environment for children of more disadvantaged families.

**Brief statement of the charity's policy on reserves**

The financial position at the end of another difficult year remains strong with comfortable cash reserves. There were no fees refunded during the year as government guidance was for us to open. The ability to claim SSP reimbursement for staff off due to COVID-19 helped cover the cost of replacement staff for those periods.

Little Owls Preschool holds

1. an unrestricted fund of no more than £40,000 as a contingency to cover 3 months running costs if necessary. This may be necessary to allow the preschool to continue running in the event of a low number of children on roll over a period of time.
2. An unrestricted fund of no more than £60,000 to be used on maintenance of the building and garden area and replacement of essential fixtures such as heating systems, flooring etc. This may in the future be necessary to provide funds towards a replacement building when the current building comes to the end of its life.

As at 31 August 2021, the reserves held were

1. 35597.00
2. 30242.41

**Details of any funds materially in deficit**

There are no funds materially in deficit.

**Further financial review details (Optional information)**

You **may choose** to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

Fundraising was very minimal within the setting with everyone trying to recover from COVID-19. The main fundraising was from the sale of preschool un-essential school uniform and a small raffle held at Christmas.

The plan for an outdoor canopy is underway and quotes are being sort. Expenditure on other new resources was managed very carefully until the impact of the pandemic on the setting is clear.

Principal sources of funds: free early education entitlement funding from Essex County Council, fees, fundraising.

**Section F****Other optional information**

--

**Section G****Declaration**

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

<b>Signature(s)</b>		
<b>Full name(s)</b>	Laura Catherine Wells	Denise Rehal
<b>Position (eg Secretary, Chair, etc)</b>	Chair	
<b>Date</b>	20 <sup>th</sup> April 2022	20 <sup>th</sup> April 2022

Little Owls Preschool (Boxted) 6870915

Balance Sheet as at 31 August 2021

	Notes	£	£
<b>Fixed Assets</b>			
Building	1		210,081
Furniture, Equipment & Toys	7		2,968
<b>Total Fixed Assets</b>			<u><b>213,049</b></u>
<b>Current Assets</b>			
Bank Current Account		30,454	
Bank Deposit Account		65,839	
Cash		0	
Debtors	3	885	
<b>Total Current Assets</b>		<u><b>97,178</b></u>	
<b>Current Liabilities</b>			
Creditors	4	10,504	
Pre-paid fees		0	
Accruals & committed expenditure	5	300	
<b>Total Current Liabilities</b>		<u><b>10,804</b></u>	
<b>Net Current Assets</b>			<u><b>86,374</b></u>
<b>Total Assets less Current Liabilities</b>			<u><u><b>299,423</b></u></u>
<b>Capital &amp; Reserves</b>	6, 8		
Unrestricted Reserves b/fwd			85,932
Unrestricted Reserves transferred in			0
Unrestricted Operating surplus for year			3,410
Restricted Funds, Building			210,081
			<u><u><b>299,423</b></u></u>

Audit Exemption Statement

For the period ending 31.8.21 the company was entitled to exemption from audit under Section 477 of the Companies Act 2006 relating to small companies.


**Directors' Responsibility:**


The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476;

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts;

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Signed on behalf of the Board of Trustees by

  
LAURA WELLS

  
DENISE REHAL

**Little Owls Preschool (Boxted) 6870915****Statement of Financial Activities  
For period 1.9.20 - 31.8.21**

	Notes	2020 £	2021
<b>Operating Income</b>			
Fees		21,234	32,125
Essex CC Funding Grant		114,738	115,299
Registration Fees		70	20
Fundraising		803	1,375
Donations / other		4,547	64
Interest Received		119	23
	1	<u>141,511</u>	<u>148,906</u>
<b>Operating Expenditure</b>			
Payroll incl. NI and Employer Pension		115,485	123,597
Premises Costs & Repairs		4,904	5,896
Business Rates		144	0
Utilities & Water		3,207	2,216
Catering costs		742	734
Consumables		2,738	3,563
Minor equip items & repairs		708	1,083
Office Costs & admin		2,421	2,375
Insurance		2,864	2,901
Training		466	1,047
Fundraising expenses		871	397
Miscellaneous expenditure		189	206
Depreciation		1,899	1,481
		<u>136,638</u>	<u>145,496</u>
<b>Total Net Operating Income</b>	2	<u>4,873</u>	<u>3,410</u>

Notes to the Financial Statements  
for the year ended 31 August 2021

**1 Accounting Policies**

**Accounting convention**

The financial statements have been prepared under the historical cost convention, and on an accruals basis in accordance with Charities SORP.

**Turnover**

Turnover represents operating income being fees, fundraising, donations & Essex CC child funding grant

**Tangible fixed assets**

Furniture and office equipment with original cost value or transfer value of £100 and above are treated as fixed assets. Depreciation is provided at 20% per annum on cost or transfer in order to write off each asset over its estimated useful life.

The building was funded with an ECC grant. Should the building be disposed of then the proceeds are restricted. The asset & the restriction are being amortised over the 30 year expected life of the building on a straight line basis

**2 Operating Profit**

The operating profit is stated after charging:

	<b>2020</b>	<b>2021</b>
	£	
Depreciation	1,899	1,481

**3 Debtors : Amounts falling due within 1 year**

	<b>2020</b>	<b>2021</b>
	£	
Fees due	919	885
	<b>919</b>	<b>885</b>

**4 Creditors : Amounts falling due within 1 year**

	<b>2020</b>	<b>2021</b>
	£	
Trade Creditors	£602	236
Other creditors & deferred income	£14,559	10,268
	<b>£15,161</b>	<b>£10,504</b>

**5 Accruals & committed expenditure**

	<b>2020</b>	<b>2021</b>
	£	£
	200	300

**6 Tangible Fixed Assets : Restricted**

The Company benefitted from a grant from Essex CC to cover the entire cost of a new building, commissioned in Sept 2010. The building is expected to have a useful life of 30 years, and the balance sheet reflects the amortisation of the asset and the restrictions on the use of the proceeds which apply under the terms of the grant should it be disposed of, on a straight line basis.

Total grant received :	£	331,707
Less : Amortisation for period 9/2010 - 8/2021		-121,626
		<b>210,081</b>

Notes to the Financial Statements - continued  
for the year ended 31 August 2021

**7 Tangible Fixed Assets : Unrestricted**

Fixed Asset Register at 31 August 2021 depreciated over 5 years, straight line basis

	<b>Cost at acquisition</b>	<b>Depn. b/f</b>	<b>NBV B/fwd</b>	<b>Depn. For period</b>	<b>Depn. c/fwd</b>	<b>NBV at 31.8.21</b>
Brought Forward	£19,928	£15,787	£4,141	£1,460	£17,247	£2,681
Disposals in period	£0	£0	£0	£0	£0	£0
Additions in period	£308	£0	£0	£21	£21	£287
<b>Balance</b>	<b>20,236</b>	<b>15,787</b>	<b>4,141</b>	<b>1,481</b>	<b>17,268</b>	<b>2,968</b>

**8 Reserves**

	<b>2020</b>	<b>2021</b>
	£	
Reserves b/fwd	81,059	85,932
Unrestricted Reserves transferred in		
Unrestricted Operating surplus for year	4,873	3,410
Restricted Funds, Building	221,138	210,081
	<b>307,070</b>	<b>299,423</b>



Section A

Independent Examiner's Report

Report to the trustees/ members of

Charity Name LITTLE OWLS PRESCHOOL (BOXTEN) 6870915

On accounts for the year ended

31 AUGUST 2021 Charity no (if any) 1129755

Set out on pages

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended DD / MM / YYYY.

Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

[The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of [insert name of applicable listed body]]. Delete [ ] if not applicable.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below \*) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
the accounts did not accord with the accounting records; or
the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

\* Please delete the words in the brackets if they do not apply.

Signed: [Signature]

Date: 17.1.2022

Name: AMIN DEHAQ

Relevant professional qualification(s) or body

QRE

(if any):

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Address:

SEVEN GABLES, CROSS FIELD WAY
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BOXTED
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COLCHESTER CO4 5SP
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**Section B**

**Disclosure**

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

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