

REGISTERED COMPANY NUMBER: 06615346 (England and Wales)
REGISTERED CHARITY NUMBER: 1130200

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 August 2023
for
Great Clacton Pre-School Limited

Goody Chartered Accountants and Tax Advisors
Unit 8 Old Forge Court
Colchester Road
Elmstead Market
Colchester
Essex
CO7 7EA

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for the Year Ended 31 August 2023

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 August 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

We aim to continue to provide outstanding care and education for all the children without prejudice against their abilities, disabilities and or backgrounds.

We ensure that staff are trained to be able to safeguard the children and all staff have attended face to face safeguarding training.

We work hard with the school that we rent our classroom from to ensure smooth transition from pre-school to school. this is proving to be of enormous benefit to the children and their parents.

We aim to provide stimulating activities indoors and outside to enhance all children's learning and progress

ACHIEVEMENT AND PERFORMANCE

Charitable activities

We continue to work with outside professionals and parents who recognise how hard we work with children who have SEND. Parents have praised all staff for their care and attitude to the children and providing activities suited to their needs.

FINANCIAL REVIEW

Financial position

We have been able to do a little fund raising and have started a wish list so that parents can donate items. This has made a small difference in providing toilet rolls, washing up liquid, paper, crayons etc.

Our Sendco has successfully applied for additional funding for our children with additional needs and this helps, although it does not cover the full cost of the support some of the children require.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

06615346 (England and Wales)

Registered Charity number

1130200

Registered office

60 Redbridge Road
Clacton-On-Sea
Essex
CO15 4UN

Great Clacton Pre-School Limited

Report of the Trustees
for the Year Ended 31 August 2023

Trustees

Ms R F Buisson (appointed 25.2.23)
Ms R L Cassidy (appointed 25.2.23)
Ms E K P Conlon (appointed 25.2.23)
C Madge
Mrs S I Mcfall
Ms M J Moore
Mrs C J Revell

Company Secretary

Mrs M J Byrne

Independent Examiner

Ms S Goody
FCA
Goody Chartered Accountants and Tax Advisors
Unit 8 Old Forge Court
Colchester Road
Elmstead Market
Colchester
Essex
CO7 7EA

Approved by order of the board of trustees on 27 February 2024 and signed on its behalf by:

Mrs S I Mcfall - Trustee

Independent examiner's report to the trustees of Great Clacton Pre-School Limited ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 2023.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

Ms S Goody
FCA
Goody Chartered Accountants and Tax Advisors
Unit 8 Old Forge Court
Colchester Road
Elmstead Market
Colchester
Essex
CO7 7EA

27 February 2024

Great Clacton Pre-School Limited

Statement of Financial Activities
for the Year Ended 31 August 2023

	Notes	31.8.23 Unrestricted fund £	31.8.22 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		500	-
Charitable activities			
Charitable activities		116,484	116,777
Total		<u>116,984</u>	<u>116,777</u>
EXPENDITURE ON			
Charitable activities			
Charitable activities		<u>104,018</u>	<u>126,429</u>
NET INCOME/(EXPENDITURE)		12,966	(9,652)
RECONCILIATION OF FUNDS			
Total funds brought forward		20,875	30,527
TOTAL FUNDS CARRIED FORWARD		<u><u>33,841</u></u>	<u><u>20,875</u></u>

The notes form part of these financial statements

Great Clacton Pre-School Limited

Balance Sheet

31 August 2023

	Notes	31.8.23 Unrestricted fund £	31.8.22 Total funds £
FIXED ASSETS			
Tangible assets	6	6,996	7,848
CURRENT ASSETS			
Cash at bank		27,625	13,807
CREDITORS			
Amounts falling due within one year	7	(780)	(780)
NET CURRENT ASSETS		<u>26,845</u>	<u>13,027</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		33,841	20,875
NET ASSETS		<u>33,841</u>	<u>20,875</u>
FUNDS	8		
Unrestricted funds		<u>33,841</u>	<u>20,875</u>
TOTAL FUNDS		<u>33,841</u>	<u>20,875</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 27 February 2024 and were signed on its behalf by:

S I Mcfall - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery - 25% on reducing balance

Taxation

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

Fund accounting

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

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

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

2. NET INCOME/(EXPENDITURE)

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

	31.8.23	31.8.22
	£	£
Depreciation - owned assets	1,249	1,462
	<u> </u>	<u> </u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2023 nor for the year ended 31 August 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2023 nor for the year ended 31 August 2022.

4. STAFF COSTS

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

	31.8.23	31.8.22
Pre-school staff	9	9
	<u>9</u>	<u>9</u>

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

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Charitable activities	
Charitable activities	116,777
	<u>116,777</u>
EXPENDITURE ON	
Charitable activities	
Charitable activities	126,429
	<u>126,429</u>
NET INCOME/(EXPENDITURE)	(9,652)
RECONCILIATION OF FUNDS	
Total funds brought forward	30,527
	<u>30,527</u>
TOTAL FUNDS CARRIED FORWARD	<u>20,875</u>

Notes to the Financial Statements - continued
for the Year Ended 31 August 2023

6. TANGIBLE FIXED ASSETS

	Long leasehold £	Plant and machinery £	Totals £
COST			
At 1 September 2022	2,000	26,673	28,673
Additions	-	397	397
At 31 August 2023	2,000	27,070	29,070
DEPRECIATION			
At 1 September 2022	-	20,825	20,825
Charge for year	-	1,249	1,249
At 31 August 2023	-	22,074	22,074
NET BOOK VALUE			
At 31 August 2023	2,000	4,996	6,996
At 31 August 2022	2,000	5,848	7,848

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.23 £	31.8.22 £
Accrued expenses	780	780

8. MOVEMENT IN FUNDS

	At 1.9.22 £	Net movement in funds £	At 31.8.23 £
Unrestricted funds			
General fund	20,875	12,966	33,841
TOTAL FUNDS	20,875	12,966	33,841

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	116,984	(104,018)	12,966
TOTAL FUNDS	116,984	(104,018)	12,966

8. MOVEMENT IN FUNDS - continued**Comparatives for movement in funds**

	At 1.9.21 £	Net movement in funds £	At 31.8.22 £
Unrestricted funds			
General fund	30,527	(9,652)	20,875
TOTAL FUNDS	<u>30,527</u>	<u>(9,652)</u>	<u>20,875</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	116,777	(126,429)	(9,652)
TOTAL FUNDS	<u>116,777</u>	<u>(126,429)</u>	<u>(9,652)</u>

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

	At 1.9.21 £	Net movement in funds £	At 31.8.23 £
Unrestricted funds			
General fund	30,527	3,314	33,841
TOTAL FUNDS	<u>30,527</u>	<u>3,314</u>	<u>33,841</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	233,761	(230,447)	3,314
TOTAL FUNDS	<u>233,761</u>	<u>(230,447)</u>	<u>3,314</u>

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2023.

Detailed Statement of Financial Activities
for the Year Ended 31 August 2023

	31.8.23 £	31.8.22 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Fundraising	500	-
Charitable activities		
Fees from parents	12,838	9,505
Fees from voucher agency	103,646	107,272
	116,484	116,777
Total incoming resources	116,984	116,777
EXPENDITURE		
Support costs		
Management		
Wages	89,238	110,418
Premises costs	5,637	5,457
Insurance	705	875
Milk and catering	1,979	1,266
Administration	1,007	624
Training	-	864
Sundries	174	660
Consumables	1,356	2,111
	100,096	122,275
Finance		
Bank charges	106	104
Depreciation of tangible fixed assets	1,249	1,462
	1,355	1,566
Governance costs		
Accountancy and legal fees	2,567	2,588
Total resources expended	104,018	126,429
Net income/(expenditure)	12,966	(9,652)