

REGISTERED COMPANY NUMBER: 07394679 (England and Wales)
REGISTERED CHARITY NUMBER: 1138365

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE PERIOD
1ST SEPTEMBER 2023 TO 31ST MARCH 2024
FOR
MINI MARVELS PRE SCHOOL LIMITED

ESW Chartered Accountants
162-164 High Street
Rayleigh
Essex
SS6 7BS

MINI MARVELS PRE SCHOOL LIMITED

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FOR THE PERIOD 1ST SEPTEMBER 2023 TO 31ST MARCH 2024**

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**REPORT OF THE TRUSTEES
FOR THE PERIOD 1ST SEPTEMBER 2023 TO 31ST MARCH 2024**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the period 1st September 2023 to 31st March 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

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

07394679 (England and Wales)

Registered Charity number

1138365

Registered office

Stambridge Memorial Hall Stambridge Road
Stambridge
Rochford
Essex
SS4 2AR

Trustees

- S L Cardy - Director
- J Gatheru - Committee Chair (appointed 7.12.2024)
- E Melito - Committee Secretary (appointed 7.12.2024)
- J Pickett - Committee Treasurer (appointed 7.12.2024)
- V Marzouki - Chief Executive (resigned 22.11.2024)

Other committee members changes since the year end (all appointed 07.12.2024):

- K Nelson
- L Harris
- J Kopecky
- E Beavis
- L Knibb
- R Morrison
- C Wilson

Company Secretary

Mrs S L Cardy

Independent Examiner

ESW Chartered Accountants
162-164 High Street
Rayleigh
Essex
SS6 7BS

Approved by order of the board of trustees on 20th January 2025 and signed on its behalf by:

MINI MARVELS PRE SCHOOL LIMITED (REGISTERED NUMBER: 07394679)

**REPORT OF THE TRUSTEES
FOR THE PERIOD 1ST SEPTEMBER 2023 TO 31ST MARCH 2024**

J Gatheru - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
MINI MARVELS PRE SCHOOL LIMITED**

Independent examiner's report to the trustees of Mini Marvels Pre School Limited ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the period 1st September 2023 to 31st March 2024.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

Steve Cracknell FCA

ESW Chartered Accountants
162-164 High Street
Rayleigh
Essex
SS6 7BS

20th January 2025

MINI MARVELS PRE SCHOOL LIMITED

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE PERIOD 1ST SEPTEMBER 2023 TO 31ST MARCH 2024**

		Period 1.9.23 to 31.3.24 Unrestricted fund £	Year Ended 31.8.23 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies		58,892	78,986
Investment income	2	94	71
Total		<u>58,986</u>	<u>79,057</u>
 EXPENDITURE ON			
Raising funds		3,294	4,456
Charitable activities			
Trading		59,300	92,277
Total		<u>62,594</u>	<u>96,733</u>
 NET INCOME/(EXPENDITURE)		(3,608)	(17,676)
 RECONCILIATION OF FUNDS			
Total funds brought forward		19,919	37,595
 TOTAL FUNDS CARRIED FORWARD		<u><u>16,311</u></u>	<u><u>19,919</u></u>

The notes form part of these financial statements

MINI MARVELS PRE SCHOOL LIMITED (REGISTERED NUMBER: 07394679)

**BALANCE SHEET
31ST MARCH 2024**

	Notes	2024 Unrestricted fund £	2023 Total funds £
CURRENT ASSETS			
Cash at bank and in hand		17,132	21,238
CREDITORS			
Amounts falling due within one year	7	(821)	(1,319)
NET CURRENT ASSETS		<u>16,311</u>	<u>19,919</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		16,311	19,919
NET ASSETS		<u><u>16,311</u></u>	<u><u>19,919</u></u>
FUNDS	8		
Unrestricted funds		<u>16,311</u>	<u>19,919</u>
TOTAL FUNDS		<u><u>16,311</u></u>	<u><u>19,919</u></u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 31st March 2024.

The members have not required the company to obtain an audit of its financial statements for the period ended 31st March 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

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

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 20th January 2025 and were signed on its behalf by:

J Gatheru - Trustee

E Melito - Trustee

The notes form part of these financial statements

MINI MARVELS PRE SCHOOL LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD 1ST SEPTEMBER 2023 TO 31ST MARCH 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

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

Income

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

Expenditure

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

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. INVESTMENT INCOME

	Period 1.9.23 to 31.3.24 £	Year Ended 31.8.23 £
Deposit account interest	94	71

3. NET INCOME/(EXPENDITURE)

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

	Period 1.9.23 to 31.3.24 £	Year Ended 31.8.23 £
Other operating leases	5,048	6,906

MINI MARVELS PRE SCHOOL LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued **FOR THE PERIOD 1ST SEPTEMBER 2023 TO 31ST MARCH 2024**

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the period ended 31st March 2024 nor for the year ended 31st August 2023.

Trustees' expenses

There were no trustees' expenses paid for the period ended 31st March 2024 nor for the year ended 31st August 2023.

5. STAFF COSTS

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

	Period 1.9.23 to 31.3.24	Year Ended 31.8.23
Directors	1	1
Regular staff	6	6
	<u>7</u>	<u>7</u>

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

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	78,986
Investment income	71
Total	<u>79,057</u>
EXPENDITURE ON	
Raising funds	4,456
Charitable activities	
Trading	92,277
Total	<u>96,733</u>
NET INCOME/(EXPENDITURE)	(17,676)
RECONCILIATION OF FUNDS	
Total funds brought forward	37,595
TOTAL FUNDS CARRIED FORWARD	<u>19,919</u>

MINI MARVELS PRE SCHOOL LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE PERIOD 1ST SEPTEMBER 2023 TO 31ST MARCH 2024

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Social security and other taxes	574	1,098
Pension control	247	221
	<u>821</u>	<u>1,319</u>

8. MOVEMENT IN FUNDS

	At 1.9.23	Net movement in funds	At 31.3.24
	£	£	£
Unrestricted funds			
General fund	19,919	(3,608)	16,311
	<u>19,919</u>	<u>(3,608)</u>	<u>16,311</u>
TOTAL FUNDS	<u>19,919</u>	<u>(3,608)</u>	<u>16,311</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	58,986	(62,594)	(3,608)
	<u>58,986</u>	<u>(62,594)</u>	<u>(3,608)</u>
TOTAL FUNDS	<u>58,986</u>	<u>(62,594)</u>	<u>(3,608)</u>

Comparatives for movement in funds

	At 1.9.22	Net movement in funds	At 31.8.23
	£	£	£
Unrestricted funds			
General fund	37,595	(17,676)	19,919
	<u>37,595</u>	<u>(17,676)</u>	<u>19,919</u>
TOTAL FUNDS	<u>37,595</u>	<u>(17,676)</u>	<u>19,919</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	79,057	(96,733)	(17,676)
	<u>79,057</u>	<u>(96,733)</u>	<u>(17,676)</u>
TOTAL FUNDS	<u>79,057</u>	<u>(96,733)</u>	<u>(17,676)</u>

MINI MARVELS PRE SCHOOL LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE PERIOD 1ST SEPTEMBER 2023 TO 31ST MARCH 2024**

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the period ended 31st March 2024.