

GROVE PRE-SCHOOL (STANWAY)

England & Wales · Charity number 1144690

Details

Status Registered

Legal form Charitable company

Company number [07407682](#)

Registered 2011-11-16

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

Contact

Address 50 New Farm Road
Stanway
Colchester
CO3 0PG

Phone 07443966478

Email grovepreschool@outlook.com

Website www.grovepreschool.co.uk

Activities

Objects: THE OBJECTS OF THE PRE-SCHOOL ("THE OBJECTS") ARE TO ENHANCE THE DEVELOPMENT ANDEDUCATION OF CHILDREN PRIMARILY UNDER STATUTORY SCHOOL AGE BY ENCOURAGING PARENTS TOUNDERSTAND AND PROVIDE FOR THE NEEDS OF THEIR CHILDREN THROUGH COMMUNITY GROUPSAND BY:-4.1 OFFERING APPROPRIATE PLAY, EDUCATION AND CARE FACILITIES AND TRAINING COURSES,TOGETHER WITH THE RIGHT OF PARENTS TO TAKE RESPONSIBILITY FOR AND TO BECOMEINVOLVED IN THE ACTIVITIES OF SUCH GROUPS, ENSURING THAT SUCH GROUPS OFFEROPPORTUNITIES FOR ALL CHILDREN WHATEVER THEIR RACE, CULTURE, RELIGION, MEANS ORABILITY;4.2 ENCOURAGING THE STUDY OF THE NEEDS OF SUCH CHILDREN AND THEIR FAMILIES ANDPROMOTING PUBLIC INTEREST IN AND RECOGNITION OF SUCH NEEDS;4.3 INSTIGATING AND ADHERING TO AND FURTHERING THE AIMS AND OBJECTS OF THE PRESCHOOLLEARNING ALLIANCE.

Activities: The objects of the pre-school are to enhance development and education pre-school children by offering appropriate play education and care. The pre-school works together with parents to provide for their childrens needs.

Classification

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

Geography

- Essex

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£116,047	£121,426	-	-
2024-08-31	£116,035	£121,033	-	-
2023-08-31	£116,317	£132,288	-	-
2022-08-31	£103,684	£120,828	-	-
2021-08-31	£105,557	£101,704	-	-

Trustees

Name	Role	Appointed
Caroline Dawn Kelly		2022-09-29
Eric Blowes		2024-09-24
Jade Samantha Grace LAWSON		2022-09-29
Samantha Louise Jean Tidey		2022-09-29
Sharon Lesley Smith		2021-10-14
Sophie Jade Shelley		2022-09-29

GROVE PRE-SCHOOL (STANWAY)

England & Wales - Charity number 1144690

Accounts

Grove Pre-School (Stanway)

Charity No. 1144690

Company No. 07407682

Trustees' Report and Unaudited Accounts

31 August 2025

Grove Pre-School (Stanway)

Contents

	Pages
Trustees' Annual Report	2
Independent Examiner's Report	3
Statement of Financial Activities	4
Summary Income and Expenditure Account	5
Balance Sheet	6
Notes to the Accounts	7 to 13
Detailed Statement of Financial Activities	14 to 15

Grove Pre-School (Stanway)

Trustees Annual Report

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 31 August 2025.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. 07407682

Charity No. 1144690

Registered Office

Stanway Rovers Football Club
50 New Farm Road
Stanway
Colchester
CO3 0PG

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law.

The following Directors and Trustees served during the year:

E. Blowes
C.D. Kelly
J.S. Lawson
C. Martin (Resigned 26 June 2025)
C. Raynor (Resigned 24 September 2024)
S.J. Shelley
S. Smith
S.L. Tidey
N. Waters (Resigned 24 September 2024)

Accountants

Quantic Accountancy Limited
1 Second Avenue
Bluebridge
Halstead
Essex
CO9 2SU

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board

C.D. Kelly

Trustee

25 February 2026

ckelly

signed on 22/03/2026, 13:57:10 GMT

Grove Pre-School (Stanway)
Independent Examiners Report

Independent Examiner's Report to the trustees of Grove Pre-School (Stanway)

I report to the charity trustees on my examination of the financial statements of Grove Pre-School (Stanway) for the year ended 31 August 2025.

Responsibilities and basis of report

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

Having satisfied myself that the financial statements of the Charity 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 financial statements 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 can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe:

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the financial statements 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 financial statements to be reached.

Stuart Foster

signed on 23/03/2026, 09:43:55 GMT

Mr Stuart Foster (FCCA) ACCA
Quantic Accountancy Limited
1 Second Avenue
Bluebridge
Halstead
Essex
CO9 2SU
25 February 2026

Grove Pre-School (Stanway)
Statement of Financial Activities
for the year ended 31 August 2025

		Unrestricted	Total funds	Total funds
		funds	2025	2024
	Notes	2025	2025	2024
		£	£	£
Income and endowments				
from:				
Charitable activities	4	115,665	115,665	115,509
Investments	5	382	382	526
Total		<u>116,047</u>	<u>116,047</u>	<u>116,035</u>
Expenditure on:				
Charitable activities	6	1,002	1,002	2,056
Other	7	120,424	120,424	118,977
Total		<u>121,426</u>	<u>121,426</u>	<u>121,033</u>
Net gains on investments		-	-	-
Net expenditure	8	<u>(5,379)</u>	<u>(5,379)</u>	<u>(4,998)</u>
Transfers between funds		-	-	-
Net expenditure before other gains/(losses)		<u>(5,379)</u>	<u>(5,379)</u>	<u>(4,998)</u>
Other gains and losses				
Net movement in funds		<u>(5,379)</u>	<u>(5,379)</u>	<u>(4,998)</u>
Reconciliation of funds:				
Total funds brought forward		32,212	32,212	37,210
Total funds carried forward		<u><u>26,833</u></u>	<u><u>26,833</u></u>	<u><u>32,212</u></u>

Grove Pre-School (Stanway)
Summary Income and Expenditure Account
for the year ended 31 August 2025

	2025	2024
	£	£
Income	115,665	115,509
Interest and investment income	382	526
Gross income for the year	<u>116,047</u>	<u>116,035</u>
Expenditure	121,310	120,778
Depreciation and charges for impairment of fixed assets	116	255
Total expenditure for the year	<u>121,426</u>	<u>121,033</u>
Net expenditure before tax for the year	(5,379)	(4,998)
Net expenditure for the year	<u>(5,379)</u>	<u>(4,998)</u>

Grove Pre-School (Stanway)**Balance Sheet**

at 31 August 2025

Company No. 07407682	Notes	2025 £	2024 £
Fixed assets			
Tangible assets	10	-	116
		-	116
Current assets			
Cash at bank and in hand		27,796	32,935
		27,796	32,935
Creditors: Amount falling due within one year	11	(963)	(839)
Net current assets		26,833	32,096
Total assets less current liabilities		26,833	32,212
Net assets excluding pension asset or liability		26,833	32,212
Total net assets		26,833	32,212
The funds of the charity			
Restricted funds	12		
Unrestricted funds	12		
General funds		26,833	32,212
		26,833	32,212
Reserves	12		
Total funds		26,833	32,212

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 31 August 2025 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 25 February 2026

And signed on its behalf by:

ckelly

C.D. Kelly signed on 22/03/2026, 13:57:10 GMT

Trustee

25 February 2026

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

Grove Pre-School (Stanway)

Notes to the Accounts

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

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

Tangible fixed assets and depreciation

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

Computer equipment	25% Straight line
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Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation. Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

3 Statement of Financial Activities - prior year

	Unrestricted funds 2024 £	Total funds 2024 £
Income and endowments from:		
Charitable activities	115,509	115,509
Investments	526	526
Total	<u>116,035</u>	<u>116,035</u>
Expenditure on:		
Charitable activities	2,056	2,056
Other	118,977	118,977
Total	<u>121,033</u>	<u>121,033</u>
Net income	<u>(4,998)</u>	<u>(4,998)</u>
Net income before other gains/(losses)	(4,998)	(4,998)
Other gains and losses:		
Net movement in funds	<u>(4,998)</u>	<u>(4,998)</u>
Reconciliation of funds:		
Total funds brought forward	37,209	37,209
Total funds carried forward	<u><u>32,211</u></u>	<u><u>32,211</u></u>

4 Income from charitable activities

	Unrestricted £	Total 2025 £	Total 2024 £
Pre-school fees	115,566	115,566	113,050
Fundraising events	99	99	2,459
	<u>115,665</u>	<u>115,665</u>	<u>115,509</u>

5 Income from investments

	Unrestricted £	Total 2025 £	Total 2024 £
Deposit account interest	382	382	526
	<u>382</u>	<u>382</u>	<u>526</u>

Grove Pre-School (Stanway)

Notes to the Accounts

6 Expenditure on charitable activities

	Unrestricted	Total	Total
		2025	2024
	£	£	£
<i>Expenditure on charitable activities</i>			
Pre-school fees	1,002	1,002	2,056
<i>Governance costs</i>			
	<u>1,002</u>	<u>1,002</u>	<u>2,056</u>

7 Other expenditure

	Unrestricted	Total	Total
		2025	2024
	£	£	£
Employee costs	97,102	97,102	96,989
Premises costs	20,969	20,969	19,455
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	116	116	255
General administrative costs	981	981	1,334
Legal and professional costs	1,256	1,256	944
	<u>120,424</u>	<u>120,424</u>	<u>118,977</u>

8 Net expenditure before transfers

	2025	2024
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	116	255
Independent Examiner's fee	582	438

9 Staff costs

	2025	2024
Salaries and wages	94,912	94,934
Pension costs	1,400	1,379
	<u>96,312</u>	<u>96,313</u>

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

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

	2025	2024
	Number	Number
Pre-school	8	8
	<u>8</u>	<u>8</u>

10 Tangible fixed assets

	Computer equipment	Total
	£	£
Cost or revaluation		
At 1 September 2024	1,021	1,021
At 31 August 2025	<u>1,021</u>	<u>1,021</u>
Depreciation and impairment		
At 1 September 2024	905	905
Depreciation charge for the year	116	116
At 31 August 2025	<u>1,021</u>	<u>1,021</u>
Net book values		
At 31 August 2025	<u>-</u>	<u>-</u>
At 31 August 2024	<u>116</u>	<u>116</u>

11 Creditors:

amounts falling due within one year

	2025	2024
	£	£
Other taxes and social security	481	479
Accruals	482	360
	<u>963</u>	<u>839</u>

12 Movement in funds

	At 1 September 2024	Incoming resources (including other gains/losses)	Resources expended	At 31 August 2025
	£	£	£	£
Restricted funds:				
Unrestricted funds:				
General funds	32,212	116,047	(121,426)	26,833
Total funds	<u>32,212</u>	<u>116,047</u>	<u>(121,426)</u>	<u>26,833</u>

13 Analysis of net assets between funds

	Unrestricted funds	Total
	£	£
Net current assets	26,833	26,833
	<u>26,833</u>	<u>26,833</u>

Grove Pre-School (Stanway)**Notes to the Accounts****14 Reconciliation of net debt**

	At 1 September 2024	Cash flows	At 31 August 2025
	£	£	£
Cash and cash equivalents	32,935	(5,139)	27,796
	<u>32,935</u>	<u>(5,139)</u>	<u>27,796</u>
Net debt	<u>32,935</u>	<u>(5,139)</u>	<u>27,796</u>

15 Commitments***Operating lease commitments***

Annual commitments under non-cancellable operating leases are as follows:

	2025	2025	2024	2024
	Land and buildings	Other	Land and buildings	Other
	£	£	£	£
Operating leases with expiry date:				

Pension commitments

	2025	2024
	£	£
The pension cost charge to the company amounted to:	<u>1,400</u>	<u>1,379</u>

16 Related party disclosures***Controlling party***

The company is limited by guarantee and has no share capital; thus no single party controls the company.

Grove Pre-School (Stanway)
Detailed Statement of Financial Activities
for the year ended 31 August 2025

	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income and endowments from:			
Charitable activities			
Pre-school fees	115,566	115,566	113,050
Fundraising events	99	99	2,459
	<u>115,665</u>	<u>115,665</u>	<u>115,509</u>
Investments			
Deposit account interest	382	382	526
	<u>382</u>	<u>382</u>	<u>526</u>
Total income and endowments	116,047	116,047	116,035
Expenditure on:			
Charitable activities			
Pre-school fees	1,002	1,002	2,056
	<u>1,002</u>	<u>1,002</u>	<u>2,056</u>
Total of expenditure on charitable activities	1,002	1,002	2,056
Employee costs			
Salaries/wages	94,912	94,912	94,934
Pension costs	1,400	1,400	1,379
Staff training	790	790	676
	<u>97,102</u>	<u>97,102</u>	<u>96,989</u>
Premises costs			
Rent	20,160	20,160	18,629
Premises repairs and maintenance	809	809	826
	<u>20,969</u>	<u>20,969</u>	<u>19,455</u>
General administrative costs, including depreciation and amortisation			
Depreciation of Computer equipment	116	116	255
Bank charges	23	23	-
Equipment repairs and maintenance	165	165	263
General insurances	514	514	831
Subscriptions	245	245	227
Sundry expenses	34	34	13
	<u>1,097</u>	<u>1,097</u>	<u>1,589</u>
Legal and professional costs			
Audit/Independent examination fees	582	582	438

Grove Pre-School (Stanway)
Detailed Statement of Financial Activities

Accountancy and bookkeeping	674	674	336
Other legal and professional costs	-	-	170
	<u>1,256</u>	<u>1,256</u>	<u>944</u>
Total of expenditure of other costs	<u>120,424</u>	<u>120,424</u>	<u>118,977</u>
Total expenditure	<u>121,426</u>	<u>121,426</u>	<u>121,033</u>
Net gains on investments	-	-	-
	<u>(5,379)</u>	<u>(5,379)</u>	<u>(4,998)</u>
Net expenditure			
Net expenditure before other gains/(losses)	<u>(5,379)</u>	<u>(5,379)</u>	<u>(4,998)</u>
Other Gains	-	-	-
	<u>(5,379)</u>	<u>(5,379)</u>	<u>(4,998)</u>
Net movement in funds			
Reconciliation of funds:			
Total funds brought forward	32,212	32,212	37,210
Total funds carried forward	<u>26,833</u>	<u>26,833</u>	<u>32,212</u>

Signatures' technical details

Signatures

caroline80kelly@gmail.com

22/03/2026, 13:57:10 GMT

Fingerprint

b04abc65da49bb22258927f03ab48e7a6fdebda7

stuart@quantic-ac.co.uk

23/03/2026, 09:43:55 GMT

Fingerprint

783af7c55f4e2cf5b3fb568b09714f5d98a174f7

Event log

10.50.11.25 03/03/2026, 11:54:20 GMT
Signing request created.

System 03/03/2026, 11:54:23 GMT
Notification sent to caroline80kelly@gmail.com.

System 16/03/2026, 12:37:33 GMT
Reminder sent to caroline80kelly@gmail.com.

System 22/03/2026, 13:56:20 GMT
Signing page opened by signee caroline80kelly@gmail.com.

System 22/03/2026, 13:57:10 GMT
Signee caroline80kelly@gmail.com signed document.

System 22/03/2026, 13:57:12 GMT
Notification sent to stuart@quantic-ac.co.uk.

System 23/03/2026, 09:43:12 GMT
Signing page opened by signee stuart@quantic-ac.co.uk.

System 23/03/2026, 09:43:55 GMT
Signee stuart@quantic-ac.co.uk signed document.

System 23/03/2026, 09:43:55 GMT
Signing process completed.

Summary

Envelope's ID: 9hghnc4d

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Final stamp: 23/03/2026, 09:43:56 GMT

Grove Pre-School (Stanway)
Charity No. 1144690
Company No. 07407682
Trustees' Report and Unaudited Accounts
31 August 2025

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GROVE PRE-SCHOOL (STANWAY)

England & Wales - Charity number 1144690

Accounts

Grove Pre-School (Stanway)

Charity No. 1144690

Company No. 07407682

Trustees' Report and Unaudited Accounts

31 August 2024

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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 unaudited financial statements of the charity for the year ended 31 August 2024.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. 07407682

Charity No. 1144690

Registered Office

Stanway Rovers Football Club
50 New Farm Road
Stanway
Colchester
CO3 0PG

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law.

The following Directors and Trustees served during the year:

C.D. Kelly

J.S. Lawson

C. Raynor (Resigned 24 September 2024)

S.J. Shelley

S. Smith

S.L. Tidey

N. Waters (Resigned 24 September 2024)

Accountants

Quantic Accountancy Limited
1 Second Avenue
Bluebridge
Halstead
Essex
CO9 2SU

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board

ckelly

C.D. Kelly signed on 03/01/2025, 17:00:12 GMT

Trustee

19 November 2024

Independent Examiner's Report to the trustees of Grove Pre-School (Stanway)

I report to the charity trustees on my examination of the financial statements of Grove Pre-School (Stanway) for the year ended 31 August 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 financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act).

Having satisfied myself that the financial statements of the Charity 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 financial statements 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 can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe:

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the financial statements 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 financial statements to be reached.

Stuart Foster

signed on 06/01/2025, 14:01:01 GMT

Mr Stuart Foster (FCCA) ACCA
Quantic Accountancy Limited
1 Second Avenue
Bluebridge
Halstead
Essex
CO9 2SU
19 November 2024

Grove Pre-School (Stanway)
Statement of Financial Activities
for the year ended 31 August 2024

	Notes	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income and endowments from:				
Donations and legacies	4	-	-	999
Charitable activities	5	115,509	115,509	111,480
Investments	6	526	526	437
Total		116,035	116,035	112,916
Expenditure on:				
Charitable activities	7	2,056	2,056	4,943
Other	8	118,977	118,977	127,908
Total		121,033	121,033	132,851
Net gains on investments		-	-	-
Net expenditure	9	(4,998)	(4,998)	(19,935)
Transfers between funds		-	-	-
Net expenditure before other gains/(losses)		(4,998)	(4,998)	(19,935)
Other gains and losses				
Net movement in funds		(4,998)	(4,998)	(19,935)
Reconciliation of funds:				
Total funds brought forward		37,209	37,209	57,144
Total funds carried forward		32,211	32,211	37,209

Grove Pre-School (Stanway)
 Summary Income and Expenditure Account
 for the year ended 31 August 2024

	2024 £	2023 £
Income	115,509	112,479
Interest and investment income	526	437
Gross income for the year	<u>116,035</u>	<u>112,916</u>
Expenditure	120,778	132,596
Depreciation and charges for impairment of fixed assets	255	255
Total expenditure for the year	<u>121,033</u>	<u>132,851</u>
Net expenditure before tax for the year	(4,998)	(19,935)
Net expenditure for the year	<u><u>(4,998)</u></u>	<u><u>(19,935)</u></u>

Grove Pre-School (Stanway)

Balance Sheet

at 31 August 2024

Company No. 07407682	Notes	2024 £	2023 £
Fixed assets			
Tangible assets	11	116	371
		<u>116</u>	<u>371</u>
Current assets			
Cash at bank and in hand		32,935	45,706
		<u>32,935</u>	<u>45,706</u>
Creditors: Amount falling due within one year	12	(840)	(8,868)
Net current assets		<u>32,095</u>	<u>36,838</u>
Total assets less current liabilities		<u>32,211</u>	<u>37,209</u>
Net assets excluding pension asset or liability		<u>32,211</u>	<u>37,209</u>
Total net assets		<u><u>32,211</u></u>	<u><u>37,209</u></u>
The funds of the charity			
Restricted funds	13		
Unrestricted funds	13		
General funds		32,211	37,209
		<u>32,211</u>	<u>37,209</u>
Reserves	13		
Total funds		<u><u>32,211</u></u>	<u><u>37,209</u></u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 31 August 2024 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 19 November 2024

And signed on its behalf by:

ckelly

C.D. Kelly signed on 03/01/2025, 17:00:12 GMT

Trustee

19 November 2024

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.

Designated funds These are unrestricted funds earmarked by the trustees for particular purposes.

Revaluation funds These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.

Restricted funds These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.

Income with related expenditure Where income has related expenditure the income and related expenditure is reported gross in the SoFA.

Donations and legacies Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.

Tax reclaims on donations and gifts Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.

Donated services and facilities These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

Volunteer help The value of any volunteer help received is not included in the accounts.

Investment income This is included in the accounts when receivable.

Gains/(losses) on revaluation of fixed assets This includes any gain or loss resulting from revaluing investments to market value at the end of the year.

Gains/(losses) on investment assets This includes any gain or loss on the sale of investments.

Expenditure

Recognition of expenditure Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Expenditure on raising funds These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.

Expenditure on charitable activities These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.

Grants payable All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.

Governance costs These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.

Other expenditure These are support costs not allocated to a particular activity.

Taxation

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

Tangible fixed assets and depreciation

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

Computer equipment	25% Straight line
--------------------	-------------------

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation. Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

3 Statement of Financial Activities - prior year

	Unrestricted funds 2023 £	Total funds 2023 £
Income and endowments from:		
Donations and legacies	999	999
Charitable activities	111,480	111,480
Investments	437	437
Total	<u>112,916</u>	<u>112,916</u>
Expenditure on:		
Charitable activities	4,943	4,943
Other	127,908	127,908
Total	<u>132,851</u>	<u>132,851</u>
Net income	<u>(19,935)</u>	<u>(19,935)</u>
Net income before other gains/(losses)	(19,935)	(19,935)
Other gains and losses:		
Net movement in funds	<u>(19,935)</u>	<u>(19,935)</u>
Reconciliation of funds:		
Total funds brought forward	57,144	57,144
Total funds carried forward	<u><u>37,209</u></u>	<u><u>37,209</u></u>

4 Income from donations and legacies

	Total 2024 £	Total 2023 £
Donations	-	999
	<u>-</u>	<u>999</u>

5 Income from charitable activities

	Unrestricted £	Total 2024 £	Total 2023 £
Pre-school fees	113,050	113,050	110,897
Fundraising events	2,459	2,459	583
	<u>115,509</u>	<u>115,509</u>	<u>111,480</u>

6 Income from investments

	Unrestricted	Total 2024	Total 2023
	£	£	£
Deposit account interest	526	526	437
	<u>526</u>	<u>526</u>	<u>437</u>

7 Expenditure on charitable activities

	Unrestricted	Total 2024	Total 2023
	£	£	£
<i>Expenditure on charitable activities</i>			
Pre-school fees	2,056	2,056	4,943
<i>Governance costs</i>			
	<u>2,056</u>	<u>2,056</u>	<u>4,943</u>

8 Other expenditure

	Unrestricted	Total 2024	Total 2023
	£	£	£
Employee costs	96,989	96,989	105,136
Premises costs	19,455	19,455	18,435
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	255	255	255
General administrative costs	1,334	1,334	3,019
Legal and professional costs	944	944	1,063
	<u>118,977</u>	<u>118,977</u>	<u>127,908</u>

9 Net expenditure before transfers

	2024	2023
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	255	255
Independent Examiner's fee	438	416

10 Staff costs

	2024	2023
Salaries and wages	94,934	103,201
Pension costs	1,379	1,002
	<u>96,313</u>	<u>104,203</u>

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

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

	2024	2023
	Number	Number
Pre-school	8	10
	<u>8</u>	<u>10</u>

11 Tangible fixed assets

	Computer equipment	Total
	£	£
Cost or revaluation		
At 1 September 2023	1,021	1,021
At 31 August 2024	<u>1,021</u>	<u>1,021</u>
Depreciation and impairment		
At 1 September 2023	650	650
Depreciation charge for the year	255	255
At 31 August 2024	<u>905</u>	<u>905</u>
Net book values		
At 31 August 2024	<u>116</u>	<u>116</u>
At 31 August 2023	<u>371</u>	<u>371</u>

12 Creditors:

amounts falling due within one year

	2024	2023
	£	£
Other taxes and social security	479	439
Accruals	361	361
Deferred income	-	8,068
	<u>840</u>	<u>8,868</u>

13 Movement in funds

	At 1 September 2023	Incoming resources (including other gains/losses) £	Resources expended £	At 31 August 2024 £
Restricted funds:				
Unrestricted funds:				
General funds	37,209	116,035	(121,033)	32,211
Total funds	<u>37,209</u>	<u>116,035</u>	<u>(121,033)</u>	<u>32,211</u>

14 Analysis of net assets between funds

	Unrestricted funds £	Total £
Fixed assets	116	116
Net current assets	32,095	32,095
	<u>32,211</u>	<u>32,211</u>

15 Reconciliation of net debt

	At 1 September 2023 £	Cash flows £	At 31 August 2024 £
Cash and cash equivalents	45,706	(12,771)	32,935
	<u>45,706</u>	<u>(12,771)</u>	<u>32,935</u>
Net debt	<u>45,706</u>	<u>(12,771)</u>	<u>32,935</u>

16 Commitments

Operating lease commitments

Annual commitments under non-cancellable operating leases are as follows:

	2024 Land and buildings £	2024 Other £	2023 Land and buildings £	2023 Other £
Operating leases with expiry date:				

Pension commitments

	2024 £	2023 £
The pension cost charge to the company amounted to:	<u>1,379</u>	<u>1,002</u>

17 Related party disclosures

Controlling party

The company is limited by guarantee and has no share capital; thus no single party controls the company.

Grove Pre-School (Stanway)
Detailed Statement of Financial Activities
for the year ended 31 August 2024

	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income and endowments from:			
Donations and legacies			
Donations	-	-	999
	<u>-</u>	<u>-</u>	<u>999</u>
Charitable activities			
Pre-school fees	113,050	113,050	110,897
Fundraising events	2,459	2,459	583
	<u>115,509</u>	<u>115,509</u>	<u>111,480</u>
Investments			
Deposit account interest	526	526	437
	<u>526</u>	<u>526</u>	<u>437</u>
Total income and endowments	116,035	116,035	112,916
Expenditure on:			
Charitable activities			
Pre-school fees	2,056	2,056	4,943
	<u>2,056</u>	<u>2,056</u>	<u>4,943</u>
Total of expenditure on charitable activities	2,056	2,056	4,943
Employee costs			
Salaries/wages	94,934	94,934	103,201
Pension costs	1,379	1,379	1,002
Staff training	676	676	508
Staff welfare	-	-	425
	<u>96,989</u>	<u>96,989</u>	<u>105,136</u>
Premises costs			
Rent	18,629	18,629	16,158
Premises repairs and maintenance	826	826	2,277
	<u>19,455</u>	<u>19,455</u>	<u>18,435</u>
General administrative costs, including depreciation and amortisation			
Depreciation of Computer equipment	255	255	255
Equipment repairs and maintenance	263	263	467
General insurances	831	831	826
Stationery and printing	-	-	1,313
Subscriptions	227	227	160

Grove Pre-School (Stanway)
Detailed Statement of Financial Activities

Sundry expenses	13	13	253
	<u>1,589</u>	<u>1,589</u>	<u>3,274</u>
Legal and professional costs			
Audit/Independent examination fees	438	438	416
Accountancy and bookkeeping	336	336	697
Other legal and professional costs	170	170	(50)
	<u>944</u>	<u>944</u>	<u>1,063</u>
Total of expenditure of other costs	<u>118,977</u>	<u>118,977</u>	<u>127,908</u>
Total expenditure	121,033	121,033	132,851
Net gains on investments	-	-	-
	<u>(4,998)</u>	<u>(4,998)</u>	<u>(19,935)</u>
Net expenditure			
Net expenditure before other gains/(losses)	<u>(4,998)</u>	<u>(4,998)</u>	<u>(19,935)</u>
Other Gains	-	-	-
Net movement in funds	<u>(4,998)</u>	<u>(4,998)</u>	<u>(19,935)</u>
Reconciliation of funds:			
Total funds brought forward	37,209	37,209	57,144
Total funds carried forward	<u>32,211</u>	<u>32,211</u>	<u>37,209</u>

Signatures' technical details

Signatures

caroline80kelly@gmail.com

03/01/2025, 17:00:12 GMT

Fingerprint

0cf0adac9433b77407282510d60a83b9b32d4c7d

stuart@quantic-ac.co.uk

06/01/2025, 14:01:01 GMT

Fingerprint

0f93c6223db451b1e2088539d311e2fa7dedc538

Event log

10.50.10.93 18/12/2024, 16:29:59 GMT
Signing request created.

System 18/12/2024, 16:30:02 GMT
Notification sent to caroline80kelly@gmail.com.

System 03/01/2025, 15:48:32 GMT
Signing page opened by signee caroline80kelly@gmail.com.

System 03/01/2025, 15:51:40 GMT
Signing page opened by signee caroline80kelly@gmail.com.

System 03/01/2025, 16:59:47 GMT
Signing page opened by signee caroline80kelly@gmail.com.

System 03/01/2025, 17:00:12 GMT
Signee caroline80kelly@gmail.com signed document.

System 03/01/2025, 17:00:14 GMT
Notification sent to stuart@quantic-ac.co.uk.

System 06/01/2025, 13:57:23 GMT
Reminder sent to stuart@quantic-ac.co.uk.

System 06/01/2025, 13:58:54 GMT
Signing page opened by signee stuart@quantic-ac.co.uk.

System 06/01/2025, 14:01:01 GMT
Signee stuart@quantic-ac.co.uk signed document.

System 06/01/2025, 14:01:01 GMT
Signing process completed.

Summary

Envelope's ID: 9731mp81

Document's hash: 943266cbb9cc081c9d597d0ac21ddc2040b5285aaeb4e44bb2ea96acc310d0ed

Final stamp: 06/01/2025, 14:01:05 GMT

Grove Pre-School (Stanway)
Charity No. 1144890
Company No. 07407682
Trustees' Report and Unaudited Accounts
31 August 2024

Verification QR Code



GROVE PRE-SCHOOL (STANWAY)

England & Wales - Charity number 1144690

Accounts

Grove Pre-School (Stanway)

Charity No. 1144690

Company No. 07407682

Trustees' Report and Unaudited Accounts

31 August 2023

Grove Pre-School (Stanway)
Contents

	Pages
Trustees' Annual Report	2 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Summary Income and Expenditure Account	6
Balance Sheet	7
Notes to the Accounts	8 to 15
Detailed Statement of Financial Activities	16 to 17

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 31 August 2023.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. 07407682

Charity No. 1144690

Registered Office

Stanway Rovers Football Club
50 New Farm Road
Stanway
Colchester
CO3 0PG

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law.

The following Directors and Trustees served during the year:

J. Edwards	(Resigned 29 September 2022)
A. Folkerd	(Resigned 29 September 2022)
Z. Horner	(Resigned 29 September 2022)
H.J. Humm	(Resigned 10 December 2022)
C.D. Kelly	
J.S. Lawson	
C. Raynor	
S.J. Shelley	
R. Shotton	(Resigned 29 September 2022)
S. Smith	
S.L. Tidey	
N. Waters	

Accountants

Quantic Accountancy Limited
1 Second Avenue
Bluebridge
Halstead
Essex
CO9 2SU

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Grove Pre-School (Stanway)
Trustees Annual Report
Signed on behalf of the board

C. Raynor
Trustee
05 March 2024

Independent Examiner's Report to the trustees of Grove Pre-School (Stanway)

I report to the charity trustees on my examination of the financial statements of Grove Pre-School (Stanway) 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 financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act).

Having satisfied myself that the financial statements of the Charity 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 financial statements 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 can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe:

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the financial statements 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 financial statements to be reached.

Mr Stuart Foster (FCCA) ACCA
Quantic Accountancy Limited
1 Second Avenue
Bluebridge
Halstead
Essex
CO9 2SU
05 March 2024

Grove Pre-School (Stanway)
Statement of Financial Activities
for the year ended 31 August 2023

	Notes	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income and endowments from:				
Donations and legacies	4	999	999	-
Charitable activities	5	111,480	111,480	103,656
Investments	6	437	437	28
Total		112,916	112,916	103,684
Expenditure on:				
Charitable activities	7	4,943	4,943	4,766
Other	8	127,908	127,908	116,062
Total		132,851	132,851	120,828
Net gains on investments		-	-	-
Net expenditure	9	(19,935)	(19,935)	(17,144)
Transfers between funds		-	-	-
Net expenditure before other gains/(losses)		(19,935)	(19,935)	(17,144)
Other gains and losses				
Net movement in funds		(19,935)	(19,935)	(17,144)
Reconciliation of funds:				
Total funds brought forward		57,144	57,144	74,288
Total funds carried forward		37,209	37,209	57,144

Grove Pre-School (Stanway)
 Summary Income and Expenditure Account
 for the year ended 31 August 2023

	2023 £	2022 £
Income	112,479	103,656
Interest and investment income	437	28
Gross income for the year	<u>112,916</u>	<u>103,684</u>
Expenditure	132,596	120,619
Depreciation and charges for impairment of fixed assets	255	209
Total expenditure for the year	<u>132,851</u>	<u>120,828</u>
Net expenditure before tax for the year	(19,935)	(17,144)
Net expenditure for the year	<u><u>(19,935)</u></u>	<u><u>(17,144)</u></u>

Grove Pre-School (Stanway)

Balance Sheet

at 31 August 2023

Company No. 07407682	Notes	2023 £	2022 £
Fixed assets			
Tangible assets	11	371	626
		<u>371</u>	<u>626</u>
Current assets			
Debtors	12	-	362
Cash at bank and in hand		45,706	62,965
		<u>45,706</u>	<u>63,327</u>
Creditors: Amount falling due within one year	13	(8,868)	(6,809)
Net current assets		<u>36,838</u>	<u>56,518</u>
Total assets less current liabilities		<u>37,209</u>	<u>57,144</u>
Net assets excluding pension asset or liability		<u>37,209</u>	<u>57,144</u>
Total net assets		<u><u>37,209</u></u>	<u><u>57,144</u></u>
The funds of the charity			
Restricted funds	14		
Unrestricted funds	14		
General funds		37,209	57,144
		<u>37,209</u>	<u>57,144</u>
Reserves	14		
Total funds		<u><u>37,209</u></u>	<u><u>57,144</u></u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 31 August 2023 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 05 March 2024

And signed on its behalf by:

C. Raynor

Trustee

05 March 2024

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.

Designated funds These are unrestricted funds earmarked by the trustees for particular purposes.

Revaluation funds These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.

Restricted funds These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.

Income with related expenditure Where income has related expenditure the income and related expenditure is reported gross in the SoFA.

Donations and legacies Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.

Tax reclaims on donations and gifts Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.

Donated services and facilities These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

Volunteer help The value of any volunteer help received is not included in the accounts.

Investment income This is included in the accounts when receivable.

Gains/(losses) on revaluation of fixed assets This includes any gain or loss resulting from revaluing investments to market value at the end of the year.

Gains/(losses) on investment assets This includes any gain or loss on the sale of investments.

Expenditure

Recognition of expenditure Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Expenditure on raising funds These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.

Expenditure on charitable activities These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.

Grants payable All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.

Governance costs These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.

Other expenditure These are support costs not allocated to a particular activity.

Taxation

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

Tangible fixed assets and depreciation

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

Computer equipment	25% Straight line
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Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation. Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

3 Statement of Financial Activities - prior year

	Unrestricted funds 2022 £	Total funds 2022 £
Income and endowments from:		
Charitable activities	504	504
Other trading activities	103,152	103,152
Investments	28	28
Total	<u>103,684</u>	<u>103,684</u>
Expenditure on:		
Other	120,828	120,828
Total	<u>120,828</u>	<u>120,828</u>
Net income	<u>(17,144)</u>	<u>(17,144)</u>
Net income before other gains/(losses)	(17,144)	(17,144)
Other gains and losses:		
Net movement in funds	<u>(17,144)</u>	<u>(17,144)</u>
Reconciliation of funds:		
Total funds brought forward	74,288	74,288
Total funds carried forward	<u><u>57,144</u></u>	<u><u>57,144</u></u>

4 Income from donations and legacies

	Unrestricted	Total 2023	Total 2022
	£	£	£
Donations	999	999	-
	<u>999</u>	<u>999</u>	<u>-</u>

5 Income from charitable activities

	Unrestricted	Total 2023	Total 2022
	£	£	£
Pre-school fees	110,897	110,897	103,152
Fundraising events	583	583	504
	<u>111,480</u>	<u>111,480</u>	<u>103,656</u>

6 Income from investments

	Unrestricted	Total 2023	Total 2022
	£	£	£
Deposit account interest	437	437	28
	<u>437</u>	<u>437</u>	<u>28</u>

7 Expenditure on charitable activities

Expenditure on charitable activities

	Unrestricted	Total 2023	Total 2022
	£	£	£
Pre-school fees	4,943	4,943	4,766
<i>Governance costs</i>			
	<u>4,943</u>	<u>4,943</u>	<u>4,766</u>

8 Other expenditure

	Unrestricted	Total 2023	Total 2022
	£	£	£
Employee costs	105,136	105,136	102,032
Premises costs	18,435	18,435	10,181
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	255	255	209
General administrative costs	3,019	3,019	2,557
Legal and professional costs	1,063	1,063	1,083
	<u>127,908</u>	<u>127,908</u>	<u>116,062</u>

9 Net expenditure before transfers

	2023	2022
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	255	209
Independent Examiner's fee	416	396

10 Staff costs

	2023	2022
Salaries and wages	103,201	99,945
Pension costs	1,002	-
	<u>104,203</u>	<u>99,945</u>

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

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

	2023	2022
	Number	Number
Pre-school	10	10
	<u>10</u>	<u>10</u>

11 Tangible fixed assets

	Computer equipment	Total
	£	£
Cost or revaluation		
At 1 September 2022	1,021	1,021
At 31 August 2023	<u>1,021</u>	<u>1,021</u>
Depreciation and impairment		
At 1 September 2022	395	395
Depreciation charge for the year	255	255
At 31 August 2023	<u>650</u>	<u>650</u>
Net book values		
At 31 August 2023	<u>371</u>	<u>371</u>
At 31 August 2022	<u>626</u>	<u>626</u>

12 Debtors

	2023	2022
	£	£
Trade debtors	-	362
	<u>-</u>	<u>362</u>

13 Creditors:

amounts falling due within one year

	2023	2022
	£	£
Other taxes and social security	439	-
Accruals	361	361
Deferred income	8,068	6,448
	<u>8,868</u>	<u>6,809</u>

14 Movement in funds

	At 1 September 2022	Incoming resources (including other gains/losses) £	Resources expended £	At 31 August 2023 £
Restricted funds:				
Unrestricted funds:				
General funds	57,144	112,916	(132,851)	37,209
Total funds	<u>57,144</u>	<u>112,916</u>	<u>(132,851)</u>	<u>37,209</u>

15 Analysis of net assets between funds

	Unrestricted funds £	Total £
Fixed assets	371	371
Net current assets	36,838	36,838
	<u>37,209</u>	<u>37,209</u>

16 Reconciliation of net debt

	At 1 September 2022 £	Cash flows £	At 31 August 2023 £
Cash and cash equivalents	62,965	(17,259)	45,706
	<u>62,965</u>	<u>(17,259)</u>	<u>45,706</u>
Net debt	<u>62,965</u>	<u>(17,259)</u>	<u>45,706</u>

17 Commitments

Operating lease commitments

Annual commitments under non-cancellable operating leases are as follows:

	2023 Land and buildings £	2023 Other £	2022 Land and buildings £	2022 Other £
Operating leases with expiry date:				

Pension commitments

	2023 £	2022 £
The pension cost charge to the company amounted to:	<u>1,002</u>	<u>-</u>

18 Related party disclosures

Controlling party

The company is limited by guarantee and has no share capital; thus no single party controls the company.

Grove Pre-School (Stanway)
Detailed Statement of Financial Activities
for the year ended 31 August 2023

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income and endowments from:			
Donations and legacies			
Donations	999	999	-
	<u>999</u>	<u>999</u>	<u>-</u>
Charitable activities			
Pre-school fees	110,897	110,897	103,152
Fundraising events	583	583	504
	<u>111,480</u>	<u>111,480</u>	<u>103,656</u>
Investments			
Deposit account interest	437	437	28
	<u>437</u>	<u>437</u>	<u>28</u>
Total income and endowments	112,916	112,916	103,684
Expenditure on:			
Charitable activities			
Pre-school fees	4,943	4,943	4,766
	<u>4,943</u>	<u>4,943</u>	<u>4,766</u>
Total of expenditure on charitable activities	4,943	4,943	4,766
Employee costs			
Salaries/wages	103,201	103,201	99,945
Pension costs	1,002	1,002	-
Staff training	508	508	1,817
Staff welfare	425	425	270
	<u>105,136</u>	<u>105,136</u>	<u>102,032</u>
Premises costs			
Rent	16,158	16,158	9,250
Premises repairs and maintenance	2,277	2,277	931
	<u>18,435</u>	<u>18,435</u>	<u>10,181</u>
General administrative costs, including depreciation and amortisation			
Depreciation of Computer equipment	255	255	209
Equipment repairs and maintenance	467	467	-
General insurances	826	826	802
Stationery and printing	1,313	1,313	933
Subscriptions	160	160	35

Grove Pre-School (Stanway)
Detailed Statement of Financial Activities

Sundry expenses	253	253	787
	<u>3,274</u>	<u>3,274</u>	<u>2,766</u>
Legal and professional costs			
Audit/Independent examination fees	416	416	396
Accountancy and bookkeeping	697	697	637
Other legal and professional costs	(50)	(50)	50
	<u>1,063</u>	<u>1,063</u>	<u>1,083</u>
Total of expenditure of other costs	<u>127,908</u>	<u>127,908</u>	<u>116,062</u>
Total expenditure	132,851	132,851	120,828
Net gains on investments	-	-	-
	<u>(19,935)</u>	<u>(19,935)</u>	<u>(17,144)</u>
Net expenditure			
Net expenditure before other gains/(losses)	<u>(19,935)</u>	<u>(19,935)</u>	<u>(17,144)</u>
Other Gains	-	-	-
Net movement in funds	<u>(19,935)</u>	<u>(19,935)</u>	<u>(17,144)</u>
Reconciliation of funds:			
Total funds brought forward	57,144	57,144	74,288
Total funds carried forward	<u>37,209</u>	<u>37,209</u>	<u>57,144</u>

GROVE PRE-SCHOOL (STANWAY)

England & Wales - Charity number 1144690

Accounts

Grove Pre-School (Stanway)

Charity No. 1144690

Company No. 07407682

Trustees' Report and Unaudited Accounts

31 August 2022

	Pages
Trustees' Annual Report	2
Independent Examiner's Report	3
Statement of Financial Activities	4
Summary Income and Expenditure Account	5
Balance Sheet	6
Notes to the Accounts	7 to 13
Detailed Statement of Financial Activities	14 to 15

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 31 August 2022.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. 07407682

Charity No. 1144690

Registered Office

Scout Hut Villa Road
Colchester
CO3 0RN

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law.

The following Directors and Trustees served during the year:

J. Edwards	(Resigned 29 September 2022)
A. Folkerd	(Resigned 29 September 2022)
Z. Horner	(Resigned 29 September 2022)
A. Lewis	(Resigned 14 October 2021)
C. Raynor	
R. Shotton	(Resigned 29 September 2022)
S. Smith	

Accountants

Quantic Accountancy Limited
1 Second Avenue
Bluebridge
Halstead
Essex
CO9 2SU

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board

Carolyn Jane Raynor

C. Raynor
signed on 24/02/2023, 09:57:46 GMT

Trustee

10 February 2023

Independent Examiner's Report to the trustees of Grove Pre-School (Stanway)

I report to the charity trustees on my examination of the financial statements of Grove Pre-School (Stanway) for the year ended 31 August 2022 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet and the related notes.

Responsibilities and basis of report

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

Having satisfied myself that the financial statements of the charity 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 financial statements 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 can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that:

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the financial statements have not been prepared in accordance with the Charities SORP (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 financial statements to be reached.

Stuart Foster FCCA
ACCA
Quantic Accountancy Limited
1 Second Avenue
Bluebridge
Halstead
Essex
CO9 2SU
10 February 2023

Grove Pre-School (Stanway)
Statement of Financial Activities
for the year ended 31 August 2022

	Notes	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income and endowments from:				
Charitable activities	3	504	504	487
Other trading activities	4	103,152	103,152	105,064
Investments	5	28	28	6
Total		103,684	103,684	105,557
Expenditure on:				
Other	6	120,828	120,828	101,704
Total		120,828	120,828	101,704
Net gains on investments		-	-	-
Net (expenditure)/income	7	(17,144)	(17,144)	3,853
Transfers between funds		-	-	-
Net (expenditure)/income before other gains/(losses)		(17,144)	(17,144)	3,853
Other gains and losses				
Net movement in funds		(17,144)	(17,144)	3,853
Reconciliation of funds:				
Total funds brought forward		74,288	74,288	70,435
Total funds carried forward		57,144	57,144	74,288

Grove Pre-School (Stanway)
 Summary Income and Expenditure Account
 for the year ended 31 August 2022

	2022 £	2021 £
Income	103,656	105,552
Interest and investment income	28	6
Gross income for the year	<u>103,684</u>	<u>105,558</u>
Expenditure	120,619	101,676
Depreciation and charges for impairment of fixed assets	209	28
Total expenditure for the year	<u>120,828</u>	<u>101,704</u>
Net (expenditure)/income before tax for the year	(17,144)	3,854
Net (expenditure)/income for the year	<u><u>(17,144)</u></u>	<u><u>3,854</u></u>

Grove Pre-School (Stanway)

Balance Sheet

at 31 August 2022

Company No. 07407682	Notes	2022 £	2021 £
Fixed assets			
Tangible assets	9	626	85
		<u>626</u>	<u>85</u>
Current assets			
Debtors	10	362	2
Cash at bank and in hand		62,965	80,651
		<u>63,327</u>	<u>80,653</u>
Creditors: Amount falling due within one year	11	(6,809)	(6,450)
Net current assets		56,518	74,203
Total assets less current liabilities		<u>57,144</u>	<u>74,288</u>
Net assets excluding pension asset or liability		57,144	74,288
Total net assets		<u><u>57,144</u></u>	<u><u>74,288</u></u>
 The funds of the charity			
Restricted funds	12		
Unrestricted funds	12		
General funds		57,144	74,288
		<u>57,144</u>	<u>74,288</u>
Reserves	12		
Total funds		<u><u>57,144</u></u>	<u><u>74,288</u></u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 31 August 2022 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 10 February 2023

And signed on its behalf by:

Carolyn Jane Raynor

signed on 24/02/2023, 09:57:46 GMT
C. Raynor

Trustee

10 February 2023

for the year ended 31 August 2022

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.

Designated funds These are unrestricted funds earmarked by the trustees for particular purposes.

Revaluation funds These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.

Restricted funds These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.

Income with related expenditure Where income has related expenditure the income and related expenditure is reported gross in the SoFA.

Donations and legacies Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.

Tax reclaims on donations and gifts Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.

Donated services and facilities These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

Volunteer help The value of any volunteer help received is not included in the accounts.

Investment income This is included in the accounts when receivable.

Gains/(losses) on revaluation of fixed assets This includes any gain or loss resulting from revaluing investments to market value at the end of the year.

Gains/(losses) on investment assets This includes any gain or loss on the sale of investments.

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

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

Tangible fixed assets and depreciation

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

Computer equipment	25% Reducing
--------------------	--------------

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation.

Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet.

The assets of the plan are held separately from the company in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

3 Income from charitable activities

	Unrestricted	Total 2022	Total 2021
	£	£	£
Fundraising events	504	504	487
	<u>504</u>	<u>504</u>	<u>487</u>

4 Income from other trading activities

	Unrestricted	Total 2022	Total 2021
	£	£	£
Pre-school fees	103,152	103,152	105,064
	<u>103,152</u>	<u>103,152</u>	<u>105,064</u>

5 Income from investments

	Unrestricted	Total 2022	Total 2021
	£	£	£
Deposit account interest	28	28	6
	<u>28</u>	<u>28</u>	<u>6</u>

6 Other expenditure

	Unrestricted	Total 2022	Total 2021
	£	£	£
Employee costs	101,523	101,523	84,067
Premises costs	10,181	10,181	8,842
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	209	209	29
General administrative costs	8,519	8,519	8,382
Legal and professional costs	396	396	384
	<u>120,828</u>	<u>120,828</u>	<u>101,704</u>

7 Net (expenditure)/income before transfers

	2022	2021
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	209	29
Independent Examiner's fee	396	384

8 Staff costs

	2022	2021
Salaries and wages	99,945	83,417
	<u>99,945</u>	<u>83,417</u>

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

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

	2022	2021
	Number	Number
Pre-school	10	9
	<u>10</u>	<u>9</u>

9 Tangible fixed assets

	Computer equipment	Total
	£	£
Cost or revaluation		
At 1 September 2021	270	270
Additions	751	751
At 31 August 2022	<u>1,021</u>	<u>1,021</u>
Depreciation and impairment		
At 1 September 2021	186	186
Depreciation charge for the year	209	209
At 31 August 2022	<u>395</u>	<u>395</u>
Net book values		
At 31 August 2022	<u>626</u>	<u>626</u>
At 31 August 2021	<u>84</u>	<u>84</u>

10 Debtors

	2022	2021
	£	£
Trade debtors	362	-
Other debtors	-	2
	<u>362</u>	<u>2</u>

11 Creditors:

amounts falling due within one year

	2022	2021
	£	£
Accruals	361	360
Deferred income	6,448	6,090
	<u>6,809</u>	<u>6,450</u>

12 Movement in funds

	At 1 September 2021	Incoming resources (including other gains/losses) £	Resources expended £	At 31 August 2022 £
Restricted funds:				
Unrestricted funds:				
General funds	74,288	103,684	(120,828)	57,144
Total funds	<u>74,288</u>	<u>103,684</u>	<u>(120,828)</u>	<u>57,144</u>

13 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total £
Fixed assets	-	626	626
Net current assets	56,518	-	56,518
	<u>56,518</u>	<u>626</u>	<u>57,144</u>

14 Reconciliation of net debt

	At 1 September 2021 £	Cash flows £	At 31 August 2022 £
Cash and cash equivalents	80,651	(17,686)	62,965
	<u>80,651</u>	<u>(17,686)</u>	<u>62,965</u>
Net debt	<u>80,651</u>	<u>(17,686)</u>	<u>62,965</u>

15 Related party disclosures

Controlling party

The company is limited by guarantee and has no share capital; thus no single party controls the company.

Grove Pre-School (Stanway)
Detailed Statement of Financial Activities
for the year ended 31 August 2022

	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income and endowments from:			
Charitable activities			
Fundraising events	504	504	487
	<u>504</u>	<u>504</u>	<u>487</u>
Other trading activities			
Pre-school fees	103,152	103,152	105,064
	<u>103,152</u>	<u>103,152</u>	<u>105,064</u>
Investments			
Deposit account interest	28	28	6
	<u>28</u>	<u>28</u>	<u>6</u>
Total income and endowments	103,684	103,684	105,557
Expenditure on:			
Employee costs			
Salaries/wages	99,945	99,945	83,417
Staff training	1,578	1,578	650
	<u>101,523</u>	<u>101,523</u>	<u>84,067</u>
Premises costs			
Rent	9,250	9,250	8,600
Premises repairs and maintenance	931	931	242
	<u>10,181</u>	<u>10,181</u>	<u>8,842</u>
General administrative costs, including depreciation and amortisation			
Depreciation of Computer equipment	209	209	29
Equipment expensed	4,271	4,271	3,280
General insurances	802	802	788
Sundry expenses	3,446	3,446	4,314
	<u>8,728</u>	<u>8,728</u>	<u>8,411</u>
Legal and professional costs			
Accountancy and bookkeeping	396	396	384
	<u>396</u>	<u>396</u>	<u>384</u>
Total of expenditure of other costs	<u>120,828</u>	<u>120,828</u>	<u>101,704</u>
Total expenditure	120,828	120,828	101,704
Net gains on investments	-	-	-
Net (expenditure)/income	<u>(17,144)</u>	<u>(17,144)</u>	<u>3,853</u>

Grove Pre-School (Stanway)
Detailed Statement of Financial Activities

Net (expenditure)/income before other gains/(losses)	<u>(17,144)</u>	<u>(17,144)</u>	<u>3,853</u>
Other Gains	<u>-</u>	<u>-</u>	<u>-</u>
Net movement in funds	<u>(17,144)</u>	<u>(17,144)</u>	<u>3,853</u>
Reconciliation of funds:			
Total funds brought forward	<u>74,288</u>	<u>74,288</u>	<u>70,435</u>
Total funds carried forward	<u><u>57,144</u></u>	<u><u>57,144</u></u>	<u><u>74,288</u></u>

Signatures' technical details

Signatures

chrisr2025@btopenworld.com

24/02/2023, 09:57:46 GMT

Fingerprint

17e40bfb8da1df2c560f612e492b0f0a30b3c236

Event log

10.50.11.83 22/02/2023, 11:21:39 GMT
Signing request created.

System 22/02/2023, 11:21:41 GMT
Notification sent to chrisr2025@btopenworld.com.

System 23/02/2023, 17:38:29 GMT
Signing page opened by signee chrisr2025@btopenworld.com.

System 23/02/2023, 17:55:40 GMT
Signing page opened by signee chrisr2025@btopenworld.com.

System 24/02/2023, 09:55:58 GMT
Signing page opened by signee chrisr2025@btopenworld.com.

System 24/02/2023, 09:57:46 GMT
Signee chrisr2025@btopenworld.com signed document.

System 24/02/2023, 09:57:47 GMT
Signing process completed.

Summary

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Final stamp: 24/02/2023, 09:57:49 GMT

Grove Pre-School (Stanway)
Charity No. 1144690
Company No. 07407682
Trustees' Report and Unaudited Accounts
31 August 2022

Verification QR Code



GROVE PRE-SCHOOL (STANWAY)

England & Wales - Charity number 1144690

Accounts

REGISTERED COMPANY NUMBER: 07407682 (England and Wales)
REGISTERED CHARITY NUMBER: 1144690

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2021
FOR
GROVE PRE-SCHOOL (STANWAY)**

Martyn Lewis Chartered Accountants
1 Brewery House
Brook Street
Wivenhoe
Essex
C07 9DS

GROVE PRE-SCHOOL (STANWAY)

**CONTENTS OF THE FINANCIAL STATEMENTS
for the Year Ended 31 August 2021**

	Page
Report of the Trustees	1
Independent Examiner's Report	2
Statement of Financial Activities	3
Balance Sheet	4 to 5
Notes to the Financial Statements	6 to 11
Detailed Statement of Financial Activities	12

GROVE PRE-SCHOOL (STANWAY)

**REPORT OF THE TRUSTEES
for the Year Ended 31 August 2021**

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 2021. 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

07407682 (England and Wales)

Registered Charity number

1144690

Registered office

Scout Hut
Villa Road
Stanway
Colchester
Essex
CO3 0RN

Trustees

Mrs S Baxter (resigned 16.11.20)
Ms A Lewis (resigned 14.10.21)
Ms G Manser (resigned 16.11.20)
Ms C Raynor
Ms H P Rowland (resigned 23.4.21)
J Edwards (appointed 14.10.21)
S L Smith (appointed 14.10.21)
Z J Horner (appointed 14.10.21)
R J Shotton (appointed 16.11.20)
A Folkerd (appointed 16.11.20)

Company Secretary

Ms A Lewis

Independent Examiner

Martyn Lewis Chartered Accountants
1 Brewery House
Brook Street
Wivenhoe
Essex
C07 9DS

Approved by order of the board of trustees on 12 November 2021 and signed on its behalf by:

C Raynor

.....
Ms C Raynor - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
GROVE PRE-SCHOOL (STANWAY)**

Independent examiner's report to the trustees of Grove Pre-School (Stanway) ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 2021.

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.

M L Lewis

.....

MARTYN LEWIS
B.A. F.C.A. A.T.I.I.
Martyn Lewis Chartered Accountants
1 Brewery House
Brook Street
Wivenhoe
Essex
C07 9DS

25 November 2021

GROVE PRE-SCHOOL (STANWAY)

**STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 August 2021**

	Notes	Unrestricted fund £	Restricted fund £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM					
Charitable activities					
Pre-school		103,754	1,310	105,064	118,688
Other trading activities	2	487	-	487	1,193
Investment income	3	<u>6</u>	<u>-</u>	<u>6</u>	<u>78</u>
Total		104,247	1,310	105,557	119,959
 EXPENDITURE ON					
Charitable activities					
Pre-school		100,394	1,310	101,704	105,645
NET INCOME		3,853	-	3,853	14,314
 RECONCILIATION OF FUNDS					
Total funds brought forward		70,435	-	70,435	56,121
TOTAL FUNDS CARRIED FORWARD		<u>74,288</u>	<u>-</u>	<u>74,288</u>	<u>70,435</u>

The notes form part of these financial statements

GROVE PRE-SCHOOL (STANWAY)

BALANCE SHEET
31 August 2021

	Notes	Unrestricted fund £	Restricted fund £	2021 Total funds £	<i>2020 Total funds £</i>
FIXED ASSETS					
Tangible assets	8	85	-	85	114
CURRENT ASSETS					
Debtors	9	2	-	2	2
Cash at bank and in hand		<u>80,651</u>	<u>-</u>	<u>80,651</u>	<u>84,699</u>
		80,653	-	80,653	<i>84,701</i>
CREDITORS					
Amounts falling due within one year	10	<u>(360)</u>	<u>-</u>	<u>(360)</u>	<i>(360)</i>
NET CURRENT ASSETS		<u>80,293</u>	<u>-</u>	<u>80,293</u>	<i><u>84,341</u></i>
TOTAL ASSETS LESS CURRENT LIABILITIES		80,378	-	80,378	<i>84,455</i>
ACCRUALS AND DEFERRED INCOME	11	<u>(6,090)</u>	<u>-</u>	<u>(6,090)</u>	<i>(14,020)</i>
NET ASSETS		<u>74,288</u>	<u>-</u>	<u>74,288</u>	<i><u>70,435</u></i>
FUNDS	12				
Unrestricted funds				<u>74,288</u>	<i><u>70,435</u></i>
TOTAL FUNDS				<u>74,288</u>	<i><u>70,435</u></i>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2021 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.

GROVE PRE-SCHOOL (STANWAY)

BALANCE SHEET - continued
31 August 2021

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 12 November 2021 and were signed on its behalf by:

C Raynor

.....
C Raynor - Trustee

R J Shotton

.....
R J Shotton - Trustee

The notes form part of these financial statements

GROVE PRE-SCHOOL (STANWAY)

NOTES TO THE FINANCIAL STATEMENTS for the Year Ended 31 August 2021

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.

Computer equipment - 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. OTHER TRADING ACTIVITIES

	2021	2020
	£	£
Fundraising events & donations	<u>487</u>	<u>1,193</u>

GROVE PRE-SCHOOL (STANWAY)

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 August 2021**

3. INVESTMENT INCOME

	2021	2020
	£	£
Deposit account interest	<u>6</u>	<u>78</u>

4. NET INCOME/(EXPENDITURE)

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

	2021	2020
	£	£
Depreciation - owned assets	<u>29</u>	<u>38</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2021 nor for the year ended 31 August 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2021 nor for the year ended 31 August 2020.

6. STAFF COSTS

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

	2021	2020
staff	<u>9</u>	<u>10</u>

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

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Charitable activities			
Pre-school	117,452	1,236	118,688
Other trading activities	1,193	-	1,193
Investment income	<u>78</u>	<u>-</u>	<u>78</u>
Total	118,723	1,236	119,959
 EXPENDITURE ON			
Charitable activities			
Pre-school	<u>104,409</u>	<u>1,236</u>	<u>105,645</u>
NET INCOME	14,314	-	14,314

GROVE PRE-SCHOOL (STANWAY)

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 August 2021**

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued	Unrestricted fund £	Restricted fund £	Total funds £
RECONCILIATION OF FUNDS			
Total funds brought forward	56,121	-	56,121
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS CARRIED FORWARD	<u>70,435</u>	<u>-</u>	<u>70,435</u>
8. TANGIBLE FIXED ASSETS			Computer equipment £
COST			
At 1 September 2020 and 31 August 2021			<u>270</u>
DEPRECIATION			
At 1 September 2020			156
Charge for year			<u>29</u>
At 31 August 2021			<u>185</u>
NET BOOK VALUE			
At 31 August 2021			<u>85</u>
At 31 August 2020			<u>114</u>
9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		2021	2020
		£	£
Tax		<u>2</u>	<u>2</u>
10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		2021	2020
		£	£
Accrued expenses		<u>360</u>	<u>360</u>

GROVE PRE-SCHOOL (STANWAY)

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 August 2021**

11. ACCRUALS AND DEFERRED INCOME

	2021	2020
	£	£
Accruals and deferred income	<u>6,090</u>	<u>14,020</u>

12. MOVEMENT IN FUNDS

	At 1.9.20	Net movement in funds	At 31.8.21
	£	£	£
Unrestricted funds			
General fund	<u>70,435</u>	<u>3,853</u>	<u>74,288</u>
TOTAL FUNDS	<u>70,435</u>	<u>3,853</u>	<u>74,288</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	<u>104,247</u>	<u>(100,394)</u>	<u>3,853</u>
Restricted funds			
Crisis Inclusion Grant	<u>1,310</u>	<u>(1,310)</u>	<u>-</u>
TOTAL FUNDS	<u>105,557</u>	<u>(101,704)</u>	<u>3,853</u>

Comparatives for movement in funds

	At 1.9.19	Net movement in funds	At 31.8.20
	£	£	£
Unrestricted funds			
General fund	<u>56,121</u>	<u>14,314</u>	<u>70,435</u>
TOTAL FUNDS	<u>56,121</u>	<u>14,314</u>	<u>70,435</u>

GROVE PRE-SCHOOL (STANWAY)

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 August 2021**

12. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	118,723	(104,409)	14,314
Restricted funds			
Crisis Inclusion Grant	1,236	(1,236)	-
	<u>119,959</u>	<u>(105,645)</u>	<u>14,314</u>
TOTAL FUNDS	<u>119,959</u>	<u>(105,645)</u>	<u>14,314</u>

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

	At 1.9.19 £	Net movement in funds £	At 31.8.21 £
Unrestricted funds			
General fund	56,121	18,167	74,288
	<u>56,121</u>	<u>18,167</u>	<u>74,288</u>
TOTAL FUNDS	<u>56,121</u>	<u>18,167</u>	<u>74,288</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	222,970	(204,803)	18,167
Restricted funds			
Crisis Inclusion Grant	2,546	(2,546)	-
	<u>225,516</u>	<u>(207,349)</u>	<u>18,167</u>
TOTAL FUNDS	<u>225,516</u>	<u>(207,349)</u>	<u>18,167</u>

GROVE PRE-SCHOOL (STANWAY)

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 August 2021**

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2021.

GROVE PRE-SCHOOL (STANWAY)

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 August 2021**

	2021 £	2020 £
INCOME AND ENDOWMENTS		
Other trading activities		
Fundraising events & donations	487	1,193
Investment income		
Deposit account interest	6	78
Charitable activities		
Fees	14,267	10,360
Lunch club	-	1,863
ECC Funding	<u>90,797</u>	<u>106,465</u>
	<u>105,064</u>	<u>118,688</u>
Total incoming resources	105,557	119,959
EXPENDITURE		
Charitable activities		
Wages	83,418	89,708
Rent	8,600	6,475
Insurance	788	787
Post, stationery & office	2,854	2,171
Sundries	1,389	1,203
Purchases	2,718	2,611
Repairs & renewals	242	579
Training	650	879
T-shirts	562	608
Food & refreshments	71	208
Accountancy	384	378
Computer equipment	<u>28</u>	<u>38</u>
	<u>101,704</u>	<u>105,645</u>
Total resources expended	101,704	105,645
Net income	<u><u>3,853</u></u>	<u><u>14,314</u></u>

This page does not form part of the statutory financial statements