

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)

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for the Year Ended 31 August 2021**

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

The notes form part of these financial statements

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
	9	10
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	<i>2020</i>
	£	£
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	70,435	3,853	74,288
	<hr/>	<hr/>	<hr/>
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	104,247	(100,394)	3,853
Restricted funds			
Crisis Inclusion Grant	1,310	(1,310)	-
	<hr/>	<hr/>	<hr/>
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	56,121	14,314	70,435
	<hr/>	<hr/>	<hr/>
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)	-
	<hr/>	<hr/>	<hr/>
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
	<hr/>	<hr/>	<hr/>
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)	-
	<hr/>	<hr/>	<hr/>
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	<u>101,704</u>	<u>105,645</u>
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