

TOLLESHUNT D'ARCY PRE-SCHOOL

England & Wales · Charity number 1146436

Details

Status	Registered
Legal form	Charitable company
Company number	07556040
Registered	2012-03-16
Register	View on the Charity Commission register

Contact

Address	At Tolleshunt D'Arcy Primary School Tollesbury Road Tolleshunt D'Arcy Maldon Essex CM9 8UB
Phone	01621868948
Email	enquiriesdps@gmail.com
Website	www.tolleshuntdarcypre-school.co.uk

Activities

Objects: THE OBJECTS OF THE GROUP ARE TO ENHANCE THE DEVELOPMENT AND EDUCATION OF CHILDREN PRIMARILY UNDER STATUTORY SCHOOL AGE BY ENCOURAGING PARENTS TO UNDERSTAND AND PROVIDE FOR THE NEEDS OF THEIR CHILDREN THROUGH COMMUNITY GROUPS AND BY:-1) OFFERING APPROPRIATE PLAY, EDUCATION AND CARE FACILITIES AND TRAINING COURSES, TOGETHER WITH THE RIGHT OF PARENTS TO TAKE RESPONSIBILITY FOR AND TO BECOME INVOLVED IN THE ACTIVITIES OF SUCH GROUPS, ENSURING THAT SUCH GROUPS OFFER OPPORTUNITIES FOR ALL CHILDREN WHATEVER THEIR RACE, CULTURE, RELIGION, MEANS OR ABILITY.2) ENCOURAGING THE STUDY OF THE NEEDS OF SUCH CHILDREN AND THEIR FAMILIES AND PROMOTING PUBLIC INTEREST IN AND RECOGNITION OF SUCH NEEDS.3) INSITIGATING AND ADHERING TO AND FURTHERING THE AIMS AND OBJECTS OF THE PRE-SCHOOL LEARNING ALLIANCE.

Activities: We are a community pre-school delivering the EYFS to children aged 2-5.

Classification

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

Geography

- Essex

Finances

Period end	Income	Expenditure	Assets	Employees
2025-07-31	£141,749	£137,893	-	-
2024-07-31	£113,421	£104,896	-	-
2023-07-31	£98,870	£99,266	-	-
2022-07-31	£85,527	£95,430	-	-
2021-07-31	£93,248	£97,749	-	-
2020-07-31	£76,182	£78,921	-	-

Trustees

Name	Role	Appointed
Daniel Selby	Chair	2024-10-21
Aimee Donnelly		2025-10-20
Angie Owen		2025-10-20
Belinda Feltham		2025-10-20
Emma Chamberlain		2025-10-20
Francis Beaman		2025-10-20
Jessica Peters		2025-10-20
Libby Newman		2024-10-21
Louis Langenberg		2025-10-20
Patricia Heard		2025-10-20
Vicki Wellen		2025-10-20

Accounts

**TOLLESHUNT D'ARCY PRE-SCHOOL
DIRECTORS' REPORT AND
UNAUDITED FINANCIAL
STATEMENTS
FOR THE YEAR ENDED 31 JULY 2025**



LPTA Limited
Chartered Certified Accountants
Priory Road
Priory Place
Tiptree
Essex
CO5 0QE

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**Tolleshunt D'arcy Pre-School
Company Information
For The Year Ended 31 July 2025**

Directors	Miss Shannon Knights Mr Daniel Selby
Secretary	Miss Libby Newman
Company Number	07556040
Registered Office	Tollesbury Road Tolleshunt D'arcy Maldon Essex CM9 8UB
Accountants	LPTA Limited Chartered Certified Accountants Priory Road Priory Place Tiptree Essex CO5 0QE

Tolleshunt D'arcy Pre-School
Company No. 07556040
Directors' Report For The Year Ended 31 July 2025

The directors present their report and the financial statements for the year ended 31 July 2025.

Principal Activity

The company's principal activity continues to be that of a Pre-school

Directors

The directors who held office during the year were as follows:

Mrs Angela Owen	Resigned	21/10/2024
Mr Elliott Davis	Resigned	21/10/2024
Miss Shannon Knights	Appointed	21/10/2024
Mr Daniel Selby	Appointed	21/10/2024

Statement of Directors' Responsibilities

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the surplus or deficit of the company for that period. In preparing the financial statements the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Tolleshunt D'arcy Pre-School
Directors' Report (continued)
For The Year Ended 31 July 2025**

The directors are responsible for the maintenance and integrity of the corporate and financial information included on the company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Small Company Rules

This report has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

On behalf of the board

Miss Shannon Knights

Director
6th October 2025

**Tolleshunt D'arcy Pre-School
Accountant's Report
For The Year Ended 31 July 2025**

**Report to the directors on the preparation of the unaudited statutory accounts of
Tolleshunt D'arcy Pre-School For The Year Ended 31 July 2025**

To assist you to fulfil your duties under the Companies Act 2006, I have prepared for your approval the accounts of Tolleshunt D'arcy Pre-School which comprise the Income and Expenditure Account, the Balance Sheet and the related notes, from the company's accounting records and from information and explanations you have given us.

As a practising member of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at <http://www.accaglobal.com/en/member/professional-standards/rules-standards/acca-rulebook.html>.

This report is made to the directors of Tolleshunt D'arcy Pre-School, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the accounts of Tolleshunt D'arcy Pre-School and state those matters that we have agreed to state to the directors of Tolleshunt D'arcy Pre-School, as a body, in this report in accordance with the Association of Chartered Certified Accountants as detailed at http://www.accaglobal.com/content/dam/ACCA_Global/Technical/fact/technical-factsheet-163.pdf. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Tolleshunt D'arcy Pre-School and its directors as a body for our work or for this report.

It is your duty to ensure that Tolleshunt D'arcy Pre-School has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit or loss of Tolleshunt D'arcy Pre-School. You consider that Tolleshunt D'arcy Pre-School is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of Tolleshunt D'arcy Pre-School. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial statements.

Signed

LPTA Limited

6th October 2025

LPTA Limited
Chartered Certified Accountants
Priory Road
Priory Place
Tiptree
Essex
CO5 0QE

**Tolleshunt D'arcy Pre-School
Income and Expenditure Account
For The Year Ended 31 July 2025**

	Notes	2025 £	2024 £
TURNOVER		141,749	113,190
Cost of sales		(3,856)	(3,732)
GROSS SURPLUS		137,893	109,458
Administrative expenses		(107,290)	(101,164)
OPERATING SURPLUS		30,603	8,294
Other interest receivable and similar income		540	231
SURPLUS FOR THE FINANCIAL YEAR		<u><u>31,143</u></u>	<u><u>8,525</u></u>

The notes on pages 8 to 9 form part of these financial statements.

Tolleshunt D'arcy Pre-School
Balance Sheet
As At 31 July 2025

		2025		2024	
	Notes	£	£	£	£
FIXED ASSETS					
Tangible Assets	4		7,783		9,729
			<u>7,783</u>		<u>9,729</u>
CURRENT ASSETS					
Debtors	5	189		-	
Cash at bank and in hand		70,522		38,483	
		<u>70,711</u>		<u>38,483</u>	
Creditors: Amounts Falling Due Within One Year	6	(1,274)		(2,135)	
		<u></u>		<u></u>	
NET CURRENT ASSETS (LIABILITIES)			69,437		36,348
			<u>69,437</u>		<u>36,348</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			77,220		46,077
			<u>77,220</u>		<u>46,077</u>
NET ASSETS			77,220		46,077
			<u>77,220</u>		<u>46,077</u>
Income and Expenditure Account			77,220		46,077
			<u>77,220</u>		<u>46,077</u>
MEMBERS' FUNDS			<u>77,220</u>		<u>46,077</u>

**Tolleshunt D'arcy Pre-School
Balance Sheet (continued)
As At 31 July 2025**

For the year ending 31 July 2025 the company was entitled to exemption from audit 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 Act with respect to accounting records and the preparation of accounts.

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

On behalf of the board

Miss Shannon Knights

Director
6th October 2025

The notes on pages 8 to 9 form part of these financial statements.

**Tolleshunt D'arcy Pre-School
Notes to the Financial Statements
For The Year Ended 31 July 2025**

1. General Information

Tolleshunt D'arcy Pre-School is a private company, limited by guarantee, incorporated in England & Wales, registered number 07556040. The registered office is Tollesbury Road, Tolleshunt D'arcy, Maldon, Essex, CM9 8UB.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements have been prepared under the historical cost convention and in accordance with Financial Reporting Standard 102 section 1A Small Entities "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006.

2.2. Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

Sale of goods

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods has transferred to the buyer. This is usually at the point that the customer has signed for the delivery of the goods.

Rendering of services

Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs. Turnover is only recognised to the extent of recoverable expenses when the outcome of a contract cannot be estimated reliably.

2.3. Tangible Fixed Assets and Depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Plant & Machinery	20% Reducing Balance Basis
Fixtures & Fittings	20% Reducing Balance Basis

3. Average Number of Employees

Average number of employees, including directors, during the year was: 8 (2024: 7)

Tolleshunt D'arcy Pre-School
Notes to the Financial Statements (continued)
For The Year Ended 31 July 2025

4. Tangible Assets

	Plant & Machinery	Fixtures & Fittings	Total
	£	£	£
Cost			
As at 1 August 2024	14,581	20,508	35,089
As at 31 July 2025	14,581	20,508	35,089
Depreciation			
As at 1 August 2024	12,260	13,100	25,360
Provided during the period	465	1,481	1,946
As at 31 July 2025	12,725	14,581	27,306
Net Book Value			
As at 31 July 2025	1,856	5,927	7,783
As at 1 August 2024	2,321	7,408	9,729

5. Debtors

	2025	2024
	£	£
Due within one year		
Prepayments and accrued income	189	-

6. Creditors: Amounts Falling Due Within One Year

	2025	2024
	£	£
Trade creditors	(2)	263
Other taxes and social security	207	873
Accruals and deferred income	1,069	999
	1,274	2,135

7. Company limited by guarantee

The company is limited by guarantee and has no share capital.

Every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, such an amount as may be required not exceeding £1.

Tolleshunt D'arcy Pre-School
Detailed Income and Expenditure Account
For The Year Ended 31 July 2025

	2025		2024	
	£	£	£	£
TURNOVER				
School Fees		13,041		17,902
Grant Funding		126,540		93,162
T Shirt Sales		452		189
Fundraising Events		1,716		1,937
		<u>141,749</u>		<u>113,190</u>
COST OF SALES				
Educational Supplies & Purchases	3,406		3,525	
Trips and Advertising	<u>450</u>		<u>207</u>	
		<u>(3,856)</u>		<u>(3,732)</u>
GROSS SURPLUS		137,893		109,458
Administrative Expenses				
Wages and salaries	92,562		83,313	
Rent & Insurance	7,362		7,972	
Premises Maintenance	398		339	
Printing, postage and stationery	361		446	
Training seminars and workshops	1,667		1,368	
Telecommunications and data costs	(469)		2,384	
Professional fees	2,199		1,990	
Subscriptions	1,230		906	
Depreciation	1,946		2,433	
Sundry expenses	<u>34</u>		<u>13</u>	
		<u>(107,290)</u>		<u>(101,164)</u>
OPERATING SURPLUS		30,603		8,294
Other interest receivable and similar income				
Bank interest receivable	<u>540</u>		<u>231</u>	
		<u>540</u>		<u>231</u>
SURPLUS FOR THE FINANCIAL YEAR		<u><u>31,143</u></u>		<u><u>8,525</u></u>

Accounts



CHARITY COMMISSION
FOR ENGLAND AND WALES

Trustees' Annual Report for the period

From 01 August 2023 to 31 July 2024

Charity name: Tolleshunt D'arcy Pre-school

Charity registration number: 1146436

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	The objects of the Pre-school ("the Objects") are to enhance the development and education of children primarily under statutory school age by encouraging parents to understand and provide for the needs of their children through community groups
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	Offering appropriate play, education and care facilities and training courses, together with the right of parents to take responsibility for and to become involved in the activities of such groups, ensuring that such groups offer opportunities for all children whatever their race, culture, religion, means or ability; Encouraging the study of the needs of such children and their families and promoting public interest in and recognition of such needs
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	The trustees have regard to the guidance issued by the Charity Commission on public benefit.

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	

Policy on social investment including program related investment	Para 1.38	
Contribution made by volunteers	Para 1.38	
Other		

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	We have continued to support the progress and development for children in the local community and surrounding areas. We have been able to obtain outside support, when needed, to help children with SEND. We have been able to support 3-4 year olds to be school ready.

Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	
Performance of fundraising activities against objectives set	Para 1.41	
	Para 1.41	

Investment performance against objectives		
Other		

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	We are in a healthy position and believe ourselves to be sustainable for the foreseeable future.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	Reserves are held to support us through times of low numbers and to pay redundancy should the Pre-school need to.
Amount of reserves held	Para 1.22	30,000
Reasons for holding zero reserves	Para 1.22	N/A
Details of fund materially in deficit	Para 1.24	N/A
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	N/A

Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	
Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	
Other		

Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	Memorandum and Articles of Association
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	Incorporated
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	Elected annually at AGM

Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	
The charity's organisational structure and any wider network with which the charity works	Para 1.51	
Relationship with any related parties	Para 1.51	
Other		

Reference and Administrative details

Charity name	Tolleshunt D'Arcy Pre-school
Other name the charity uses	N/A
Registered charity number	1146346
Charity's principal address	At Tolleshunt D'Arcy Primary Academy Tollesbury Road Tolleshunt D'Arcy Maldon Essex CM9 8UB

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Elliott Davis	Chairman		Committee
2	Angel Owen	Treasurer		Committee
3	Tracy Baker	Secretary		Committee
4	Carol Lyons			Committee
5	Catherine Stringer			Committee
6	David Farrow			Committee
7	Trish Heard			Committee
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Corporate trustees – names of the directors at the date the report was approved

Director name		
N/A		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	
N/A		

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	N/A
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	N/A
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	N/A

Additional information (optional)

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

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

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Exemptions from disclosure

Reason for non-disclosure of key personnel details

N/A

Other optional information

N/A

Declarations

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

Signed on behalf of the charity's trustees

Signature(s)	A. Owen	
Full name(s)	Angela Owen	
Position (eg Secretary, Chair, etc)	Treasurer	
Date	03/10/2024	

**TOLLESHUNT D'ARCY PRE-SCHOOL
DIRECTORS' REPORT AND
UNAUDITED FINANCIAL
STATEMENTS
FOR THE YEAR ENDED 31 JULY 2024**

LPTA Limited
Chartered Certified Accountants
Priory Road
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Tolleshunt D'arcy Pre-School Contents

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The following pages do not form part of the statutory accounts:	
Detailed Income and Expenditure Account	11

**Tolleshunt D'arcy Pre-School
Company Information
For The Year Ended 31 July 2024**

Directors	Mrs Angela Owen Mr Elliott Davis
Secretary	Mrs Tracy Baker
Company Number	07556040
Registered Office	Tollesbury Road Tolleshunt D'arcy Maldon Essex CM9 8UB
Accountants	LPTA Limited Chartered Certified Accountants Priory Road Priory Place Tiptree Essex CO5 0QE

Tolleshunt D'arcy Pre-School
Company No. 07556040
Directors' Report For The Year Ended 31 July 2024

The directors present their report and the financial statements for the year ended 31 July 2024.

Principal Activity

The company's principal activity continues to be that of a Pre-school

Directors

The directors who held office during the year were as follows:

Mrs Angela Owen

Dr Phillipa Parmenter Resigned 09/10/2023

Mr Elliott Davis Appointed 09/10/2023

Statement of Directors' Responsibilities

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable law and regulations.

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The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Tolleshunt D'arcy Pre-School
Directors' Report (continued)
For The Year Ended 31 July 2024**

The directors are responsible for the maintenance and integrity of the corporate and financial information included on the company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Small Company Rules

This report has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

On behalf of the board

Mrs Angela Owen

Director

2nd October 2024

**Tolleshunt D'arcy Pre-School
Accountant's Report
For The Year Ended 31 July 2024**

**Report to the directors on the preparation of the unaudited statutory accounts of
Tolleshunt D'arcy Pre-School For The Year Ended 31 July 2024**

To assist you to fulfil your duties under the Companies Act 2006, I have prepared for your approval the accounts of Tolleshunt D'arcy Pre-School which comprise the Income and Expenditure Account, the Balance Sheet and the related notes, from the company's accounting records and from information and explanations you have given us.

As a practising member of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at <http://www.accaglobal.com/en/member/professional-standards/rules-standards/acca-rulebook.html>.

This report is made to the directors of Tolleshunt D'arcy Pre-School, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the accounts of Tolleshunt D'arcy Pre-School and state those matters that we have agreed to state to the directors of Tolleshunt D'arcy Pre-School, as a body, in this report in accordance with the Association of Chartered Certified Accountants as detailed at http://www.accaglobal.com/content/dam/ACCA_Global/Technical/fact/technical-factsheet-163.pdf. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Tolleshunt D'arcy Pre-School and its directors as a body for our work or for this report.

It is your duty to ensure that Tolleshunt D'arcy Pre-School has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit or loss of Tolleshunt D'arcy Pre-School. You consider that Tolleshunt D'arcy Pre-School is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of Tolleshunt D'arcy Pre-School. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial statements.

Signed

LPTA Limited

2nd October 2024

LPTA Limited
Chartered Certified Accountants
Priory Road
Priory Place
Tiptree
Essex

**Tolleshunt D'arcy Pre-School
Accountant's Report (continued)
For The Year Ended 31 July 2024**

CO5 0QE

**Tolleshunt D'arcy Pre-School
Income and Expenditure Account
For The Year Ended 31 July 2024**

	Notes	2024 £	2023 £
TURNOVER		113,190	98,794
Cost of sales		(3,732)	(5,788)
GROSS SURPLUS		109,458	93,006
Administrative expenses		(101,164)	(93,478)
OPERATING SURPLUS/(DEFICIT)		8,294	(472)
Other interest receivable and similar income		231	76
SURPLUS/(DEFICIT) FOR THE FINANCIAL YEAR			

The notes on pages 9 to 10 form part of these financial statements.

Tolleshunt D'arcy Pre-School
Balance Sheet
As At 31 July 2024

		2024		2023	
	Notes	£	£	£	£
FIXED ASSETS					
Tangible Assets	4		9,729		5,730
			<u>9,729</u>		<u>5,730</u>
CURRENT ASSETS					
Debtors	5	-		2,412	
Cash at bank and in hand		38,483		30,793	
		<u>38,483</u>		<u>33,205</u>	
Creditors: Amounts Falling Due Within One Year	6	(2,135)		(1,383)	
		<u>(2,135)</u>		<u>(1,383)</u>	
NET CURRENT ASSETS (LIABILITIES)			36,348		31,822
			<u>36,348</u>		<u>31,822</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			46,077		37,552
			<u>46,077</u>		<u>37,552</u>
NET ASSETS			46,077		37,552
			<u>46,077</u>		<u>37,552</u>
Income and Expenditure Account			46,077		37,552
			<u>46,077</u>		<u>37,552</u>
MEMBERS' FUNDS			<u>46,077</u>		<u>37,552</u>

**Tolleshunt D'arcy Pre-School
Balance Sheet (continued)
As At 31 July 2024**

For the year ending 31 July 2024 the company was entitled to exemption from audit 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 Act with respect to accounting records and the preparation of accounts.

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

On behalf of the board

Mrs Angela Owen

Director

2nd October 2024

The notes on pages 9 to 10 form part of these financial statements.

**Tolleshunt D'arcy Pre-School
Notes to the Financial Statements
For The Year Ended 31 July 2024**

1. General Information

Tolleshunt D'arcy Pre-School is a private company, limited by guarantee, incorporated in England & Wales, registered number 07556040. The registered office is Tollesbury Road, Tolleshunt D'arcy, Maldon, Essex, CM9 8UB.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements have been prepared under the historical cost convention and in accordance with Financial Reporting Standard 102 section 1A Small Entities "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006.

2.2. Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

Sale of goods

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods has transferred to the buyer. This is usually at the point that the customer has signed for the delivery of the goods.

Rendering of services

Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs. Turnover is only recognised to the extent of recoverable expenses when the outcome of a contract cannot be estimated reliably.

2.3. Tangible Fixed Assets and Depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Plant & Machinery	20% Reducing Balance Basis
Fixtures & Fittings	20% Reducing Balance Basis

3. Average Number of Employees

Average number of employees, including directors, during the year was: 7 (2023: 7)

Tolleshunt D'arcy Pre-School
Notes to the Financial Statements (continued)
For The Year Ended 31 July 2024

4. Tangible Assets

	Plant & Machinery	Fixtures & Fittings	Total
	£	£	£
Cost			
As at 1 August 2023	14,581	14,076	28,657
Additions	-	6,432	6,432
As at 31 July 2024	<u>14,581</u>	<u>20,508</u>	<u>35,089</u>
Depreciation			
As at 1 August 2023	11,679	11,248	22,927
Provided during the period	581	1,852	2,433
As at 31 July 2024	<u>12,260</u>	<u>13,100</u>	<u>25,360</u>
Net Book Value			
As at 31 July 2024	<u>2,321</u>	<u>7,408</u>	<u>9,729</u>
As at 1 August 2023	<u>2,902</u>	<u>2,828</u>	<u>5,730</u>

5. Debtors

	2024	2023
	£	£
Due within one year		
Prepayments and accrued income	-	2,412

6. Creditors: Amounts Falling Due Within One Year

	2024	2023
	£	£
Trade creditors	263	-
Other taxes and social security	873	189
Accruals and deferred income	999	1,194
	<u>2,135</u>	<u>1,383</u>

7. Company limited by guarantee

The company is limited by guarantee and has no share capital.

Every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, such an amount as may be required not exceeding £1.

Tolleshunt D'arcy Pre-School
Detailed Income and Expenditure Account
For The Year Ended 31 July 2024

	2024		2023	
	£	£	£	£
TURNOVER				
School Fees		17,902		15,997
Grant Funding		93,162		82,215
T Shirt Sales		189		452
Fundraising Events		1,937		130
		<u>113,190</u>		<u>98,794</u>
COST OF SALES				
Educational Supplies & Purchases	3,525		5,350	
Trips and Advertising	<u>207</u>		<u>438</u>	
		<u>(3,732)</u>		<u>(5,788)</u>
GROSS SURPLUS		109,458		93,006
Administrative Expenses				
Wages and salaries	83,313		79,518	
Rent & Insurance	7,972		6,468	
Premises Maintenance	339		377	
Printing, postage and stationery	446		591	
Training seminars and workshops	1,368		937	
Telecommunications and data costs	2,384		1,343	
Professional fees	1,990		1,722	
Subscriptions	906		841	
Depreciation	2,433		1,668	
Sundry expenses	<u>13</u>		<u>13</u>	
		<u>(101,164)</u>		<u>(93,478)</u>
OPERATING SURPLUS/(DEFICIT)		8,294		(472)
Other interest receivable and similar income				
Bank interest receivable	<u>231</u>		<u>76</u>	
		<u>231</u>		<u>76</u>
SURPLUS/(DEFICIT) FOR THE FINANCIAL YEAR		<u><u>8,525</u></u>		<u><u>(396)</u></u>



Section A

Independent Examiner's Report

Report to the
trustees/directors/
members of

Charity Name
Tolleshunt D'arcy Pre-School

On accounts for the year
ended

31st July 2024

Charity no.:

1146436

Company no.:

07556040

Set out on pages

1 to 12

Responsibilities and
basis of report

I report to the charity trustees on my examination of the accounts of the Company for the year ended **31/07/2024**.

As the charity's trustees of the Company (who are also the directors of the company 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 for this year 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 am qualified to undertake the examination by being a qualified member of Association of Chartered Certified Accountants (ACCA).

I have completed my examination. I confirm that no material matters have come to my attention.

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.

Signed:

Date:

02/10/2024

Name:

Lee Palmer FCCA

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

FCCA

Address:	LPTA Limited, Priory Place, Priory Road, Tiptree, Essex CO5 0QE

Section B	Disclosure
------------------	-------------------

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

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

None

Accounts



CHARITY COMMISSION
FOR ENGLAND AND WALES

Trustees' Annual Report for the period

From 01 August 2022 to 31 July 2023

Charity name: Tolleshunt D'arcy Pre-school

Charity registration number: 1146436

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	The objects of the Pre-school ("the Objects") are to enhance the development and education of children primarily under statutory school age by encouraging parents to understand and provide for the needs of their children through community groups
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	Offering appropriate play, education and care facilities and training courses, together with the right of parents to take responsibility for and to become involved in the activities of such groups, ensuring that such groups offer opportunities for all children whatever their race, culture, religion, means or ability; Encouraging the study of the needs of such children and their families and promoting public interest in and recognition of such needs
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	The trustees have regard to the guidance issued by the Charity Commission on public benefit.

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	

Policy on social investment including program related investment	Para 1.38	
Contribution made by volunteers	Para 1.38	
Other		

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	We have continued to support the progress and development for children in the local community and surrounding areas. We have been able to obtain outside support, when needed, to help children with SEND. We have been able to support 3-4 year olds to be school ready.

Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	
Performance of fundraising activities against objectives set	Para 1.41	
	Para 1.41	

Investment performance against objectives		
Other		

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	We are in a healthy position and believe ourselves to be sustainable for the foreseeable future.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	Reserves are held to support us through times of low numbers and to pay redundancy should the Pre-school need to.
Amount of reserves held	Para 1.22	25,214.00
Reasons for holding zero reserves	Para 1.22	N/A
Details of fund materially in deficit	Para 1.24	N/A
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	N/A

Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	
Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	
Other		

Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	Memorandum and Articles of Association
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	Incorporated
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	Elected annually at AGM

Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	
The charity's organisational structure and any wider network with which the charity works	Para 1.51	
Relationship with any related parties	Para 1.51	
Other		

Reference and Administrative details

Charity name	Tolleshunt D'Arcy Pre-school
Other name the charity uses	N/A
Registered charity number	1146346
Charity's principal address	At Tolleshunt D'Arcy Primary Academy Tollesbury Road Tolleshunt D'Arcy Maldon Essex CM9 8UB

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Philippa Parmenter	Chairman		Committee
2	Angel Owen	Treasurer		Committee
3	Tracy Baker	Secretary		Committee
4	Trish Heard			Committee
5	Lianne Hale			Committee
6	Matthew Liggins			Committee
7	Catherine Stringer			Committee
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Corporate trustees – names of the directors at the date the report was approved

Director name		
N/A		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	
N/A		

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	N/A
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	N/A
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	N/A

Additional information (optional)

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

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

--

Exemptions from disclosure

Reason for non-disclosure of key personnel details

N/A

Other optional information

N/A

Declarations

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

Signed on behalf of the charity's trustees

Signature(s)	A. Owen	
Full name(s)	Angela Owen	
Position (eg Secretary, Chair, etc)	Treasurer	
Date	03/10/2024	

**TOLLESHUNT D'ARCY PRE-SCHOOL
DIRECTORS' REPORT AND
UNAUDITED FINANCIAL
STATEMENTS
FOR THE YEAR ENDED 31 JULY 2023**

LPTA Limited
Chartered Certified Accountants
Priory Place Priory Road
Tiptree
Colchester
Essex
CO5 0QE

**Tolleshunt D'arcy Pre-School
Directors' Report and Unaudited Financial Statements
For The Year Ended 31 July 2023**

Contents

	Page
Company Information	1
Directors' Report	2—3
Accountant's Report	4
Income and Expenditure Account	5
Balance Sheet	6—7
Notes to the Financial Statements	8—9
The following pages do not form part of the statutory accounts:	
Detailed Income and Expenditure Account	10

**Tolleshunt D'arcy Pre-School
Company Information
For The Year Ended 31 July 2023**

Directors	Mrs Angela Owen Dr Phillipa Claire Rousell Parmenter
Secretary	Mrs Tracy Baker
Company Number	07556040
Registered Office	Tollesbury Road Tolleshunt D'arcy Maldon Essex CM9 8UB
Accountants	LPTA Limited Chartered Certified Accountants Priory Place Priory Road Tiptree Colchester Essex CO5 0QE

Tolleshunt D'arcy Pre-School
Company No. 07556040
Directors' Report For The Year Ended 31 July 2023

The directors present their report and the financial statements for the year ended 31 July 2023.

Principal Activity

The company's principal activity continues to be that of a Pre-school

Directors

The directors who held office during the year were as follows:

Mrs Angela Owen

Dr Phillipa Claire Rousell Parmenter

Statement of Directors' Responsibilities

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the surplus or deficit of the company for that period. In preparing the financial statements the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Tolleshunt D'arcy Pre-School
Directors' Report (continued)
For The Year Ended 31 July 2023**

The directors are responsible for the maintenance and integrity of the corporate and financial information included on the company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Small Company Rules

This report has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

On behalf of the board

Mrs Angela Owen

Director

6th October 2023

**Tolleshunt D'arcy Pre-School
Accountant's Report
For The Year Ended 31 July 2023**

**Report to the directors on the preparation of the unaudited statutory accounts of
Tolleshunt D'arcy Pre-School For The Year Ended 31 July 2023**

To assist you to fulfil your duties under the Companies Act 2006, I have prepared for your approval the accounts of Tolleshunt D'arcy Pre-School which comprise the Income and Expenditure Account, the Balance Sheet and the related notes, from the company's accounting records and from information and explanations you have given us.

As a practising member of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at <http://www.accaglobal.com/en/member/professional-standards/rules-standards/acca-rulebook.html>.

This report is made to the directors of Tolleshunt D'arcy Pre-School, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the accounts of Tolleshunt D'arcy Pre-School and state those matters that we have agreed to state to the directors of Tolleshunt D'arcy Pre-School, as a body, in this report in accordance with the Association of Chartered Certified Accountants as detailed at http://www.accaglobal.com/content/dam/ACCA_Global/Technical/fact/technical-factsheet-163.pdf. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Tolleshunt D'arcy Pre-School and its directors as a body for our work or for this report.

It is your duty to ensure that Tolleshunt D'arcy Pre-School has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit or loss of Tolleshunt D'arcy Pre-School. You consider that Tolleshunt D'arcy Pre-School is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of Tolleshunt D'arcy Pre-School. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial statements.

Signed

LPTA

6th October 2023

LPTA Limited
Chartered Certified Accountants
Priory Place Priory Road
Tiptree
Colchester
Essex
CO5 0QE

**Tolleshunt D'arcy Pre-School
Income and Expenditure Account
For The Year Ended 31 July 2023**

	Notes	2023 £	2022 £
TURNOVER		98,794	85,525
Cost of sales		<u>(5,788)</u>	<u>(5,011)</u>
GROSS SURPLUS		93,006	80,514
Administrative expenses		<u>(93,478)</u>	<u>(90,419)</u>
OPERATING DEFICIT		(472)	(9,905)
Other interest receivable and similar income		<u>76</u>	<u>2</u>
DEFICIT FOR THE FINANCIAL YEAR		<u><u>(396)</u></u>	<u><u>(9,903)</u></u>

The notes on pages 8 to 9 form part of these financial statements.

Tolleshunt D'arcy Pre-School
Balance Sheet
As at 31 July 2023

		2023		2022	
	Notes	£	£	£	£
FIXED ASSETS					
Tangible Assets	4		5,730		7,398
			5,730		7,398
CURRENT ASSETS					
Debtors	5	2,412		463	
Cash at bank and in hand		30,793		31,101	
		33,205		31,564	
Creditors: Amounts Falling Due Within One Year	6	(1,383)		(1,014)	
NET CURRENT ASSETS (LIABILITIES)			31,822		30,550
TOTAL ASSETS LESS CURRENT LIABILITIES			37,552		37,948
NET ASSETS			37,552		37,948
Income and Expenditure Account			37,552		37,948
MEMBERS' FUNDS			37,552		37,948

**Tolleshunt D'arcy Pre-School
Balance Sheet (continued)
As at 31 July 2023**

For the year ending 31 July 2023 the company was entitled to exemption from audit 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 Act with respect to accounting records and the preparation of accounts.

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

On behalf of the board

Mrs Angela Owen

Director

6th October 2023

The notes on pages 8 to 9 form part of these financial statements.

**Tolleshunt D'arcy Pre-School
Notes to the Financial Statements
For The Year Ended 31 July 2023**

1. General Information

Tolleshunt D'arcy Pre-School is a private company, limited by guarantee, incorporated in England & Wales, registered number 07556040. The registered office is Tollesbury Road, Tolleshunt D'arcy, Maldon, Essex, CM9 8UB.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements have been prepared under the historical cost convention and in accordance with Financial Reporting Standard 102 section 1A Small Entities "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006

2.2. Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

Sale of goods

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods has transferred to the buyer. This is usually at the point that the customer has signed for the delivery of the goods.

Rendering of services

Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs. Turnover is only recognised to the extent of recoverable expenses when the outcome of a contract cannot be estimated reliably.

2.3. Tangible Fixed Assets and Depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Plant & Machinery	20% Reducing Balance Basis
Fixtures & Fittings	20% Reducing Balance Basis

3. Average Number of Employees

Average number of employees, including directors, during the year was: 7 (2022: 8)

Tolleshunt D'arcy Pre-School
Notes to the Financial Statements (continued)
For The Year Ended 31 July 2023

4. Tangible Assets

	Plant & Machinery	Fixtures & Fittings	Total
	£	£	£
Cost			
As at 1 August 2022	14,581	14,076	28,657
As at 31 July 2023	14,581	14,076	28,657
Depreciation			
As at 1 August 2022	10,954	10,305	21,259
Provided during the period	725	943	1,668
As at 31 July 2023	11,679	11,248	22,927
Net Book Value			
As at 31 July 2023	2,902	2,828	5,730
As at 1 August 2022	3,627	3,771	7,398

5. Debtors

	2023	2022
	£	£
Due within one year		
Prepayments and accrued income	2,412	463
	2,412	463

6. Creditors: Amounts Falling Due Within One Year

	2023	2022
	£	£
Other taxes and social security	189	-
Accruals and deferred income	1,194	1,014
	1,383	1,014

7. Company limited by guarantee

The company is limited by guarantee and has no share capital.

Every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, such an amount as may be required not exceeding £1.

Tolleshunt D'arcy Pre-School
Detailed Income and Expenditure Account
For The Year Ended 31 July 2023

	2023		2022	
	£	£	£	£
TURNOVER				
School Fees		15,997		13,913
Grant Funding		82,215		70,273
T Shirt Sales		452		-
Fundraising Events		130		1,339
		<u>98,794</u>		<u>85,525</u>
COST OF SALES				
Educational Supplies & Purchases	5,350		4,116	
Trips and Advertising	<u>438</u>		<u>895</u>	
		<u>(5,788)</u>		<u>(5,011)</u>
GROSS SURPLUS		93,006		80,514
Administrative Expenses				
Wages and salaries	79,518		75,944	
Rent & Insurance	6,468		6,735	
Premises Maintenance	377		290	
Printing, postage and stationery	591		637	
Training seminars and workshops	937		1,185	
Telecommunications and data costs	1,343		1,208	
Professional fees	1,722		1,696	
Subscriptions	841		825	
Depreciation	1,668		1,849	
Sundry expenses	<u>13</u>		<u>50</u>	
		<u>(93,478)</u>		<u>(90,419)</u>
OPERATING DEFICIT		(472)		(9,905)
Other interest receivable and similar income				
Bank interest receivable	<u>76</u>		<u>2</u>	
		<u>76</u>		<u>2</u>
DEFICIT FOR THE FINANCIAL YEAR		<u><u>(396)</u></u>		<u><u>(9,903)</u></u>



Independent examiner's report
on the accounts

Section A

Independent Examiner's Report

Report to the
trustees/directors/
members of

Charity Name
Tolleshunt D'arcy Pre-School

On accounts for the year
ended

31st July 2023

Charity no.:

1146436

Company no.:

07556040

Set out on pages

1 to 12

Responsibilities and
basis of report

I report to the charity trustees on my examination of the accounts of the Company for the year ended **31/07/2023**.

As the charity's trustees of the Company (who are also the directors of the company 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 for this year 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 am qualified to undertake the examination by being a qualified member of Association of Chartered Certified Accountants (ACCA).

I have completed my examination. I confirm that no material matters have come to my attention.

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.

Signed:

Date: 06/10/2023

Name:

Lee Palmer FCCA

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

FCCA

Address: LPTA Limited, Priory Place, Priory Road, Tiptree, Essex CO5 0QE

Section B

Disclosure

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

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

None

Accounts



CHARITY COMMISSION
FOR ENGLAND AND WALES

Trustees' Annual Report for the period

From 01st August 2021 to 31st July 2022

Charity name: Tolleshunt D'Arcy Pre-school

Charity registration number: 1143436

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	To enhance the development and education of children primarily under statutory school age by encouraging parents to understand and provide for the needs of their children through community groups and by offering appropriate play, education and care facilities and training courses, together with the right of parents to take responsibility for and to become involved in the activities of such groups, ensuring that such groups offer opportunities for all children whatever their race, culture, religion, means or ability. Encouraging the study of the needs of such children and their families and promoting public interest in and recognition of such needs. Instigating and adhering to and furthering the aims and objects of the Early Years Alliance.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	We offer appropriate play, education and care facilities to children within the community whatever their race, culture, religion, means or ability. We pay for training courses for staff. We also provide a setting, equipment and opportunities, including outings,

		to support development in line with the EYFS.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	The trustees have had regard to the guidance.

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	N/A
Policy on social investment including program related investment	Para 1.38	N/A
Contribution made by volunteers	Para 1.38	N/A
Other		N/A

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	We have a 'Good' Ofsted rating. We offer 30 hour funding and are approved to offer 2 year funding. This has made a difference to our local community and surrounding villages as not all preschools offer this facility. We have been praised by local primary school teachers on our ability to ensure that when the children leave our setting for primary school, they are school ready and prepared for the transition. They have the necessary skills to embrace their next level in education.

--	--	--

Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	N/A
Performance of fundraising activities against objectives set	Para 1.41	N/A
Investment performance against objectives	Para 1.41	N/A
Other		N/A

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	We are in a healthy position and expect our numbers to rise throughout the academic year
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	We hold reserves enough to see us through low numbers at the start of the academic year, should we face closure we would have enough to pay redundancy to staff. We also hold reserves in order to save to be able to refurbish our setting. We have money set for an accessible toilet that is yet to be installed
Amount of reserves held	Para 1.22	£20,000
Reasons for holding zero reserves	Para 1.22	N/A
Details of fund materially in deficit	Para 1.24	N/A
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	N/A

Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	N/A
Investment policy and objectives including any social investment policy adopted	Para 1.46	N/A
A description of the principal risks facing the charity	Para 1.46	N/A
Other		N/A

Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	Memorandum and Articles of Association
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	Incorporated company limited by guarantee
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	Volunteers elected at AGM

Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	N/A
The charity's organisational structure and any wider network with which the charity works	Para 1.51	N/A
Relationship with any related parties	Para 1.51	N/A
Other		N/A

Reference and Administrative details

Charity name	Tolleshunt D'Arcy Pre-school
Other name the charity uses	N/A
Registered charity number	1146436

Charity's principal address	At Tolleshunt D'Arcy Primary Academy Tollesbury Road Tolleshunt D'Arcy Maldon Essex CM9 8UB

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Phillipa Parmenter	Chairman		Committee
2	Angela Owen	Treasurer		
3	Patricia Heard			
4	Lianne Hale			
5	Tracy Baker			
6	Jade Bates		18/10/21 - 31/07/22	
7	Aisling Grimes		18/10/21 - 20/04/22	
8	Lyndsey Taylor			
9	Deborah Holt			
10	Vicki Wellen			
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Corporate trustees - names of the directors at the date the report was approved

Director name		
N/A		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	
N/A		

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	None
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	None
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	None

Additional information (optional)

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

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

--

Exemptions from disclosure

Reason for non-disclosure of key personnel details

N/A

Other optional information

None

Declarations

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

Signed on behalf of the charity's trustees

Signature(s)

A Owen

Full name(s)

Angela Owen

**Position (eg
Secretary, Chair, etc)**

Treasurer

Date

19/07/2023

**TOLLESHUNT D'ARCY PRE-SCHOOL
DIRECTORS' REPORT AND
UNAUDITED FINANCIAL
STATEMENTS
FOR THE YEAR ENDED 31 JULY 2022**

LPTA Limited

Chartered Certified Accountants

Priory Place Priory Road
Tiptree
Colchester
Essex
CO5 0QE

Tolleshunt Dacey Pre-School
Directors' Report and Unaudited Financial Statements
For The Year Ended 31 July 2022

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The following pages do not form part of the statutory accounts:	
Detailed Income and Expenditure Account	10—11

**Tolleshunt D'arcy Pre-School
Company Information
For The Year Ended 31 July 2022**

Directors	Dr Phillipa Claire Rousell Parmenter Mrs Angela Owen
Secretary	Mrs Tracy Baker
Company Number	07556040
Registered Office	Tollesbury Road Tolleshunt D'arcy Maldon Essex CM9 8UB
Accountants	LPTA Limited Chartered Certified Accountants Priory Place Priory Road Tiptree Colchester Essex CO5 0QE

Tolleshunt D'arcy Pre-School
Company No. 07556040
Directors' Report For The Year Ended 31 July 2022

The directors present their report and the financial statements for the year ended 31 July 2022.

Statement of Directors' Responsibilities

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the surplus or deficit of the company for that period. In preparing the financial statements the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Principal Activity

The company's principal activity continues to be that of a Pre-school

Directors

The directors who held office during the year were as follows:

Dr Phillipa Claire Rousell Parmenter
Mrs Angela Owen

Small Company Rules

This report has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

On behalf of the board

Mrs Angela Owen

Director

4th November 2022

**Tolleshunt D'arcy Pre-School
Accountant's Report
For The Year Ended 31 July 2022**

**Report to the directors on the preparation of the unaudited statutory accounts of
Tolleshunt D'arcy Pre-School For The Year Ended 31 July 2022**

To assist you to fulfil your duties under the Companies Act 2006, I have prepared for your approval the accounts of Tolleshunt D'arcy Pre-School which comprise the Income and Expenditure Account, the Balance Sheet and the related notes, from the company's accounting records and from information and explanations you have given us.

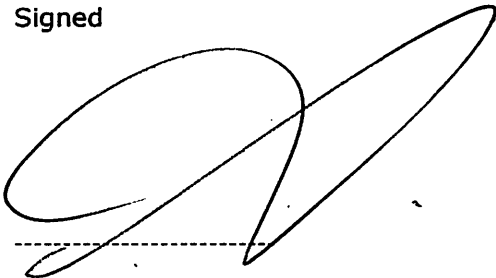
As a practising member of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at <http://www.accaglobal.com/en/member/professional-standards/rules-standards/acca-rulebook.html>.

This report is made to the directors of Tolleshunt D'arcy Pre-School, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the accounts of Tolleshunt D'arcy Pre-School and state those matters that we have agreed to state to the directors of Tolleshunt D'arcy Pre-School, as a body, in this report in accordance with the Association of Chartered Certified Accountants as detailed at http://www.accaglobal.com/content/dam/ACCA_Global/Technical/fact/technical-factsheet-163.pdf. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Tolleshunt D'arcy Pre-School and its directors as a body for our work or for this report.

It is your duty to ensure that Tolleshunt D'arcy Pre-School has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit or loss of Tolleshunt D'arcy Pre-School. You consider that Tolleshunt D'arcy Pre-School is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of Tolleshunt D'arcy Pre-School. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial statements.

Signed

A large, stylized handwritten signature in black ink, consisting of a large loop and a long, sweeping tail, positioned over a horizontal dashed line.

LPTA

4th November 2022

LPTA Limited
Chartered Certified Accountants
Priory Place Priory Road
Tiptree
Colchester
Essex
CO5 0QE

**Tolleshunt D'arcy Pre-School
Income and Expenditure Account
For The Year Ended 31 July 2022**

	Notes	2022 £	2021 £
TURNOVER		85,525	92,694
Cost of sales		(5,011)	(4,188)
GROSS SURPLUS		80,514	88,506
Administrative expenses		(90,419)	(93,560)
Other operating income		-	546
OPERATING DEFICIT		(9,905)	(4,508)
Other interest receivable and similar income		2	8
DEFICIT FOR THE FINANCIAL YEAR		<u>(9,903)</u>	<u>(4,500)</u>

The notes on pages 7 to 9 form part of these financial statements.

**Tolleshunt D'arcy Pre-School
Balance Sheet
As at 31 July 2022**

		2022		2021	
	Notes	£	£	£	£
FIXED ASSETS					
Tangible Assets	4		7,398		8,838
			<u>7,398</u>		<u>8,838</u>
CURRENT ASSETS					
Debtors	5	463		388	
Cash at bank and in hand		31,101		39,689	
		<u>31,564</u>		<u>40,077</u>	
Creditors: Amounts Falling Due Within One Year	6	(1,014)		(1,064)	
		<u></u>		<u></u>	
NET CURRENT ASSETS (LIABILITIES)			30,550		39,013
			<u>30,550</u>		<u>39,013</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			37,948		47,851
			<u>37,948</u>		<u>47,851</u>
NET ASSETS			37,948		47,851
			<u>37,948</u>		<u>47,851</u>
Income and Expenditure Account			37,948		47,851
			<u>37,948</u>		<u>47,851</u>
MEMBERS' FUNDS			37,948		47,851
			<u>37,948</u>		<u>47,851</u>

**Tolleshunt D'arcy Pre-School
Balance Sheet (continued)
As at 31 July 2022**

For the year ending 31 July 2022 the company was entitled to exemption from audit 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 Act with respect to accounting records and the preparation of accounts.

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

On behalf of the board

Mrs Angela Owen

Director

4th November 2022

The notes on pages 7 to 9 form part of these financial statements.

**Tolleshunt D'arcy Pre-School
Notes to the Financial Statements
For The Year Ended 31 July 2022**

1. Accounting Policies

1.1. Basis of Preparation of Financial Statements

The financial statements are prepared under the historical cost convention and in accordance with the FRS 102 Section 1A Small Entities - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

1.2. Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

Sale of goods

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods has transferred to the buyer. This is usually at the point that the customer has signed for the delivery of the goods.

Rendering of services

Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs. Turnover is only recognised to the extent of recoverable expenses when the outcome of a contract cannot be estimated reliably.

1.3. Tangible Fixed Assets and Depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Plant & Machinery	20% Reducing Balance Basis
Fixtures & Fittings	20% Reducing Balance Basis

2. Staff Costs

Staff costs, including directors' remuneration, were as follows:

	2022	2021
	£	£
Wages and salaries	75,944	78,609
	<u>75,944</u>	<u>78,609</u>

3. Average Number of Employees

Average number of employees, including directors, during the year was: 8 (2021: 8)

Tolleshunt D'arcy Pre-School
Notes to the Financial Statements (continued)
For The Year Ended 31 July 2022

4. Tangible Assets

	Plant & Machinery	Fixtures & Fittings	Total
	£	£	£
Cost			
As at 1 August 2021	14,172	14,076	28,248
Additions	409	-	409
As at 31 July 2022	<u>14,581</u>	<u>14,076</u>	<u>28,657</u>
Depreciation			
As at 1 August 2021	10,047	9,363	19,410
Provided during the period	907	942	1,849
As at 31 July 2022	<u>10,954</u>	<u>10,305</u>	<u>21,259</u>
Net Book Value			
As at 31 July 2022	<u>3,627</u>	<u>3,771</u>	<u>7,398</u>
As at 1 August 2021	<u>4,125</u>	<u>4,713</u>	<u>8,838</u>

5. Debtors

	2022	2021
	£	£
Due within one year		
Prepayments and accrued income	463	602
Outstanding School Fees	-	(214)
	<u>463</u>	<u>388</u>

6. Creditors: Amounts Falling Due Within One Year

	2022	2021
	£	£
Trade creditors	-	102
Other taxes and social security	-	68
Accruals and deferred income	1,014	894
	<u>1,014</u>	<u>1,064</u>

7. Company limited by guarantee

The company is limited by guarantee and has no share capital.

Every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, such an amount as may be required not exceeding £1.

Tolleshunt D'arcy Pre-School
Notes to the Financial Statements (continued)
For The Year Ended 31 July 2022

8. General Information

Tolleshunt D'arcy Pre-School is a private company, limited by guarantee, incorporated in England & Wales, registered number 07556040. The registered office is Tollesbury Road, Tolleshunt D'arcy, Maldon, Essex, CM9 8UB.

Tolleshunt D'arcy Pre-School
Detailed Income and Expenditure Account
For The Year Ended 31 July 2022

	2022		2021	
	£	£	£	£
TURNOVER				
School Fees		13,913		13,292
Grant Funding		70,273		76,364
T Shirt Sales		-		155
Fundraising Events		1,339		2,883
		<u>85,525</u>		<u>92,694</u>
COST OF SALES				
Educational Supplies & Purchases	4,116		3,262	
Trips and Advertising	<u>895</u>		<u>926</u>	
		<u>(5,011)</u>		<u>(4,188)</u>
GROSS SURPLUS		80,514		88,506
Administrative Expenses				
Wages and salaries	75,944		78,609	
Rent & Insurance	6,735		5,996	
Premises Maintenance	290		1,210	
Printing, postage and stationery	637		887	
Training seminars and workshops	1,185		1,150	
Telecommunications and data costs	1,208		1,121	
Professional fees	1,696		1,504	
Subscriptions	825		861	
Depreciation	1,849		2,209	
Sundry expenses	<u>50</u>		<u>13</u>	
		(90,419)		(93,560)
Other Operating Income				
Other coronavirus grant income	<u>-</u>		<u>546</u>	
		<u>-</u>		<u>546</u>
OPERATING DEFICIT		(9,905)		(4,508)

...CONTINUED

Tolleshunt D'arcy Pre-School
Detailed Income and Expenditure Account (continued)
For The Year Ended 31 July 2022

Other interest receivable and similar income

Bank interest receivable

2

8

2

8

DEFICIT FOR THE FINANCIAL YEAR

(9,903)

(4,500)



Section A

Independent Examiner's Report

Report to the trustees

Charity Name
Tolleshunt D'arcy Pre-School

On accounts for the year
ended

31st July 2022

Charity no
(if any) 1146436

Set out on pages

1 to 11

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended **31/07/2022**.

Responsibilities and
basis of report

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

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

Independent
examiner's statement

I have completed my examination.

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

Signed:

Date: 04/11/2022

Name:

Lee Palmer FCCA

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

ACCA

Address:

LPTA Limited, Priory Place, Priory Road, Tiptree, Essex CO5 0QE

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

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

None

Accounts



CHARITY COMMISSION
FOR ENGLAND AND WALES

Trustees' Annual Report for the period

From 01st August 2020 to 31st July 2021

Charity name: Tolleshunt D'Arcy Pre-school

Charity registration number: 1143436

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	To enhance the development and education of children primarily under statutory school age by encouraging parents to understand and provide for the needs of their children through community groups and by offering appropriate play, education and care facilities and training courses, together with the right of parents to take responsibility for and to become involved in the activities of such groups, ensuring that such groups offer opportunities for all children whatever their race, culture, religion, means or ability. Encouraging the study of the needs of such children and their families and promoting public interest in and recognition of such needs. Instigating and adhering to and furthering the aims and objects of the Early Years Alliance.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	We offer appropriate play, education and care facilities to children within the community whatever their race, culture, religion, means or ability. We pay for training courses for staff. We also provide a setting, equipment and opportunities, including outings,

		to support development in line with the EYFS.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	The trustees have had regard to the guidance.

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	N/A
Policy on social investment including program related investment	Para 1.38	N/A
Contribution made by volunteers	Para 1.38	N/A
Other		N/A

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	We have a 'Good' Ofsted rating. We offer 30 hour funding and are approved to offer 2 year funding. This has made a difference to our local community and surrounding villages as not all preschools offer this facility. We have been praised by local primary school teachers on our ability to ensure that when the children leave our setting for primary school, they are school ready and prepared for the transition. They have the necessary skills to embrace their next level in education.

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Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	N/A
Performance of fundraising activities against objectives set	Para 1.41	N/A
Investment performance against objectives	Para 1.41	N/A
Other		N/A

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	We are in a healthy position and expect our numbers to rise throughout the academic year
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	We hold reserves enough to see us through low numbers at the start of the academic year, should we face closure we would have enough to pay redundancy to staff. We also hold reserves in order to save to be able to refurbish our setting. We have money set for an accessible toilet that is yet to be installed
Amount of reserves held	Para 1.22	£27,000
Reasons for holding zero reserves	Para 1.22	N/A
Details of fund materially in deficit	Para 1.24	N/A
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	N/A

Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	N/A
Investment policy and objectives including any social investment policy adopted	Para 1.46	N/A
A description of the principal risks facing the charity	Para 1.46	N/A
Other		N/A

Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	Memorandum and Articles of Association
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	Incorporated company limited by guarantee
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	Volunteers elected at AGM

Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	N/A
The charity's organisational structure and any wider network with which the charity works	Para 1.51	N/A
Relationship with any related parties	Para 1.51	N/A
Other		N/A

Reference and Administrative details

Charity name	Tolleshunt D'Arcy Pre-school
Other name the charity uses	N/A
Registered charity number	1146436

Charity's principal address	At Tolleshunt D'Arcy Primary Academy Tollesbury Road Tolleshunt D'Arcy Maldon Essex CM9 8UB

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Nina Catasus Escriba	Chairman	Left 16/11/20	Committee
2	Phillipa Parmenter	Chairman	16/11/20	
3	Angela Owen			
4	Patricia Heard			
5	Tracy Baker			
6	Lianne Hale		16/11/20	
7	Lyndsey Taylor		16/11/20	
8	Deborah Holt		16/11/20	
9	Vicki Wellen			
10	Natalie Arnold			
11	Lucinda Witney		16/11/20	
12				
13				
14				
15				
16				
17				
18				
19				
20				

Corporate trustees - names of the directors at the date the report was approved

Director name		
N/A		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	
N/A		

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	None
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	None
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	None

Additional information (optional)

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

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

--

Exemptions from disclosure

Reason for non-disclosure of key personnel details

N/A

Other optional information

None

Declarations

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

Signed on behalf of the charity's trustees

Signature(s)

A Owen

Full name(s)

Angela Owen

**Position (eg
Secretary, Chair, etc)**

Treasurer

Date

19/07/2023

**TOLLESHUNT D'ARCY PRE-SCHOOL
DIRECTORS' REPORT AND
UNAUDITED FINANCIAL
STATEMENTS
FOR THE YEAR ENDED 31 JULY 2021**

LPTA Limited
Chartered Certified Accountants
Priory Place Priory Road
Tiptree
Colchester
Essex
CO5 0QE

**Tolleshunt D'arcy Pre-School
Directors' Report and Unaudited Financial Statements
For The Year Ended 31 July 2021**

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The following pages do not form part of the statutory accounts:	
Detailed Income and Expenditure Account	11—12

**Tolleshunt D'arcy Pre-School
Company Information
For The Year Ended 31 July 2021**

Directors	Mrs Angela Owen Dr Phillipa Claire Rousell Parmenter
Secretary	Mrs Tracy Baker
Company Number	07556040
Registered Office	Tollesbury Road Tolleshunt D'arcy Maldon Essex CM9 8UB
Accountants	LPTA Limited Chartered Certified Accountants Priory Place Priory Road Tiptree Colchester Essex CO5 0QE

Tolleshunt D'arcy Pre-School
Company No. 07556040
Directors' Report For The Year Ended 31 July 2021

The directors present their report and the financial statements for the year ended 31 July 2021.

Statement of Directors' Responsibilities

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable law and regulations. Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the surplus or deficit of the company for that period. In preparing the financial statements the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Principal Activity

The company's principal activity continues to be that of a Pre-school

**Tolleshunt D'arcy Pre-School
Directors' Report (continued)
For The Year Ended 31 July 2021**

Directors

The directors who held office during the year were as follows:

Mrs Nina Catasus-Escribas Resigned 30/11/2020

Mrs Angela Owen

Dr Phillipa Claire Rousell Parmenter Appointed 30/11/2020

Small Company Rules

This report has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

On behalf of the board

Mrs Angela Owen

Director

8th October 2021

Dr Phillipa Claire Rousell Parmenter

Director

**Tolleshunt D'arcy Pre-School
Accountant's Report
For The Year Ended 31 July 2021**

**Report to the directors on the preparation of the unaudited statutory accounts of
Tolleshunt D'arcy Pre-School For The Year Ended 31 July 2021**

To assist you to fulfil your duties under the Companies Act 2006, I have prepared for your approval the accounts of Tolleshunt D'arcy Pre-School which comprise the Income and Expenditure Account, the Balance Sheet and the related notes, from the company's accounting records and from information and explanations you have given us.

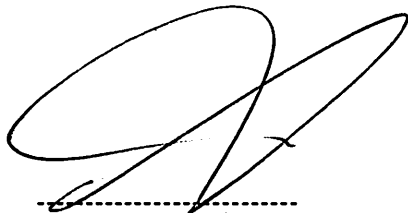
As a practising member of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at <http://www.accaglobal.com/en/member/professional-standards/rules-standards/acca-rulebook.html>.

This report is made to the directors of Tolleshunt D'arcy Pre-School, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the accounts of Tolleshunt D'arcy Pre-School and state those matters that we have agreed to state to the directors of Tolleshunt D'arcy Pre-School, as a body, in this report in accordance with the Association of Chartered Certified Accountants as detailed at http://www.accaglobal.com/content/dam/ACCA_Global/Technical/fact/technical-factsheet-163.pdf. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Tolleshunt D'arcy Pre-School and its directors as a body for our work or for this report.

It is your duty to ensure that Tolleshunt D'arcy Pre-School has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit or loss of Tolleshunt D'arcy Pre-School. You consider that Tolleshunt D'arcy Pre-School is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of Tolleshunt D'arcy Pre-School. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial statements.

Signed



8th October 2021

LPTA Limited
Chartered Certified Accountants
Priory Place Priory Road
Tiptree
Colchester
Essex
CO5 0QE

**Tolleshunt D'arcy Pre-School
Income and Expenditure Account
For The Year Ended 31 July 2021**

	Notes	2021 £	2020 £
TURNOVER		92,694	76,182
Cost of sales		(4,188)	(2,912)
		<u>88,506</u>	<u>73,270</u>
GROSS SURPLUS			
Administrative expenses		(93,560)	(76,009)
Other operating income		546	-
		<u>(4,508)</u>	<u>(2,739)</u>
OPERATING DEFICIT			
Other interest receivable and similar income		8	63
		<u>(4,500)</u>	<u>(2,676)</u>
DEFICIT FOR THE FINANCIAL YEAR		<u>(4,500)</u>	<u>(2,676)</u>

The notes on pages 8 to 10 form part of these financial statements.

Tolleshunt D'arcy Pre-School
Balance Sheet
As at 31 July 2021

		2021		2020	
	Notes	£	£	£	£
FIXED ASSETS					
Tangible Assets	4		8,838		9,279
			<u>8,838</u>		<u>9,279</u>
CURRENT ASSETS					
Debtors	5	388		(324)	
Cash at bank and in hand		39,689		44,547	
		<u>40,077</u>		<u>44,223</u>	
Creditors: Amounts Falling Due Within One Year	6	(1,064)		(1,151)	
		<u></u>		<u></u>	
NET CURRENT ASSETS (LIABILITIES)			39,013		43,072
			<u></u>		<u></u>
TOTAL ASSETS LESS CURRENT LIABILITIES			47,851		52,351
			<u></u>		<u></u>
NET ASSETS			47,851		52,351
			<u></u>		<u></u>
Income and Expenditure Account			47,851		52,351
			<u></u>		<u></u>
MEMBERS' FUNDS			47,851		52,351
			<u></u>		<u></u>

**Tolleshunt D'arcy Pre-School
Balance Sheet (continued)
As at 31 July 2021**

For the year ending 31 July 2021 the company was entitled to exemption from audit 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 Act with respect to accounting records and the preparation of accounts.

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

On behalf of the board

Mrs Angela Owen

Director

8th October 2021

Dr Phillipa Claire Rousell Parmenter

Director

The notes on pages 8 to 10 form part of these financial statements.

**Tolleshunt D'arcy Pre-School
Notes to the Financial Statements
For The Year Ended 31 July 2021**

1. Accounting Policies

1.1. Basis of Preparation of Financial Statements

The financial statements have been prepared under the historical cost convention and in accordance with Financial Reporting Standard 102 section 1A Small Entities "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006

1.2. Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

Sale of goods

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods has transferred to the buyer. This is usually at the point that the customer has signed for the delivery of the goods.

Rendering of services

Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs. Turnover is only recognised to the extent of recoverable expenses when the outcome of a contract cannot be estimated reliably.

1.3. Tangible Fixed Assets and Depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Plant & Machinery	20% Reducing Balance Basis
Fixtures & Fittings	20% Reducing Balance Basis

1.4. Government Grant

Government grants are recognised in the income and expenditure account in an appropriate manner that matches them with the expenditure towards which they are intended to contribute.

Grants for immediate financial support or to cover costs already incurred are recognised immediately in the income and expenditure account. Grants towards general activities of the entity over a specific period are recognised in the income and expenditure account over that period.

Grants towards fixed assets are recognised over the expected useful lives of the related assets and are treated as deferred income and released to the income and expenditure account over the useful life of the asset concerned.

All grants in the income and expenditure account are recognised when all conditions for receipt have been complied with.

Tolleshunt D'arcy Pre-School
Notes to the Financial Statements (continued)
For The Year Ended 31 July 2021

2. Staff Costs

Staff costs, including directors' remuneration, were as follows:

	2021	2020
	£	£
Wages and salaries	78,609	61,692
	<u>78,609</u>	<u>61,692</u>

3. Average Number of Employees

Average number of employees, including directors, during the year was: 8 (2020: 6)

4. Tangible Assets

	Plant & Machinery	Fixtures & Fittings	Total
	£	£	£
Cost			
As at 1 August 2020	13,369	13,111	26,480
Additions	803	965	1,768
As at 31 July 2021	<u>14,172</u>	<u>14,076</u>	<u>28,248</u>
Depreciation			
As at 1 August 2020	9,016	8,185	17,201
Provided during the period	1,031	1,178	2,209
As at 31 July 2021	<u>10,047</u>	<u>9,363</u>	<u>19,410</u>
Net Book Value			
As at 31 July 2021	<u>4,125</u>	<u>4,713</u>	<u>8,838</u>
As at 1 August 2020	<u>4,353</u>	<u>4,926</u>	<u>9,279</u>

5. Debtors

	2021	2020
	£	£
Due within one year		
Prepayments and accrued income	602	92
Outstanding School Fees	<u>(214)</u>	<u>(416)</u>
	<u>388</u>	<u>(324)</u>

Tolleshunt D'arcy Pre-School
Notes to the Financial Statements (continued)
For The Year Ended 31 July 2021

6. Creditors: Amounts Falling Due Within One Year

	2021	2020
	£	£
Trade creditors	102	168
Other taxes and social security	68	143
Accruals and deferred income	894	840
	<u>1,064</u>	<u>1,151</u>

7. Company limited by guarantee

The company is limited by guarantee and has no share capital.

Every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, such an amount as may be required not exceeding £1.

8. General Information

Tolleshunt D'arcy Pre-School is a private company, limited by guarantee, incorporated in England & Wales, registered number 07556040. The registered office is Tollesbury Road, Tolleshunt D'arcy, Maldon, Essex, CM9 8UB.

Tolleshunt D'arcy Pre-School
Detailed Income and Expenditure Account
For The Year Ended 31 July 2021

	2021		2020	
	£	£	£	£
TURNOVER				
School Fees		13,292		12,276
Grant Funding		76,364		63,047
T Shirt Sales		155		-
Fundraising Events		2,883		859
		<u>92,694</u>		<u>76,182</u>
COST OF SALES				
Educational Supplies & Purchases	3,262		1,952	
Trips and Advertising	<u>926</u>		<u>960</u>	
		<u>(4,188)</u>		<u>(2,912)</u>
GROSS SURPLUS		88,506		73,270
Administrative Expenses				
Wages and salaries	78,609		61,692	
Travel and Entertainment	-		240	
Rent & Insurance	5,996		5,803	
Premises Maintenance	1,210		1,083	
Printing, postage and stationery	887		494	
Training seminars and workshops	1,150		576	
Telecommunications and data costs	1,121		933	
Professional fees	1,504		1,653	
Subscriptions	861		1,202	
Depreciation	2,209		2,320	
Sundry expenses	<u>13</u>		<u>13</u>	
		(93,560)		(76,009)
Other Operating Income				
Other coronavirus grant income	<u>546</u>		<u>-</u>	
		<u>546</u>		<u>-</u>
OPERATING DEFICIT		(4,508)		(2,739)

...CONTINUED

Tolleshunt D'arcy Pre-School
Detailed Income and Expenditure Account (continued)
For The Year Ended 31 July 2021

Other interest receivable and similar income

Bank interest receivable	<u>8</u>	<u>63</u>
	<u>8</u>	<u>63</u>
DEFICIT FOR THE FINANCIAL YEAR	<u><u>(4,500)</u></u>	<u><u>(2,676)</u></u>



Section A

Independent Examiner's Report

Report to the trustees

Charity Name
Tolleshunt D'arcy Pre-School

On accounts for the year
ended

31st July 2021

Charity no
(if any) 1146436

Set out on pages

1 to 12

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended **31/07/2021**.

Responsibilities and
basis of report

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

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

Independent
examiner's statement

I have completed my examination.

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

Signed:

Date: 08/10/2021

Name:

Lee Palmer FCCA

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

ACCA

Address:

LPTA Limited, Priory Place, Priory Road, Tiptree, Essex CO5 0QE

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

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

None

Accounts



CHARITY COMMISSION
FOR ENGLAND AND WALES

Trustees' Annual Report for the period

From 1st August 2019 To 31st July 2020

Charity name: Tolleshunt D'arcy Pre-School

Charity registration number: 1146436

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	To enhance the development and education of children primarily under statutory school age by encouraging parents to understand and provide for the needs of their children through community groups and by offering appropriate play, education and care facilities and training courses, together with the right of parents to take responsibility for and to become involved in the activities of such groups, ensuring that such groups offer opportunities for all children whatever their race, culture, religion, means or ability. Encouraging the study of the needs of such children and their families and promoting public interest in and recognition of such needs. Instigating and adhering to and furthering the aims and objects of the Early Years Alliance
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	We offer appropriate play, education and care facilities to children within the community whatever their race, culture, religion, means or ability. We pay for training courses for staff. We also provide a setting, equipment and opportunities, including outings, to support development in line with the EYFS.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
		N/A
Policy on grant making	Para 1.38	
Policy on social investment including program related investment	Para 1.38	N/A
Contribution made by volunteers	Para 1.38	N/A
Other		N/A

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	We have a 'Good' Ofsted rating. We offer 30 hour funding and are approved to offer 2 year funding. This has made a difference to our local community and surrounding villages as not all preschools offer this facility. We have been praised by local primary school teachers on our ability to ensure that when the children leave our setting for primary school, they are school ready and prepared for the transition. They have the necessary skills to embrace their next level in education.

Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	N/A
-------------------------------------	-----------	-----

Performance of fundraising activities against objectives set	Para 1.41	N/A
Investment performance against objectives	Para 1.41	N/A
Other		N/A

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Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	
Amount of reserves held	Para 1.22	£27,000
Reasons for holding zero reserves	Para 1.22	N/A
Details of fund materially in deficit	Para 1.24	N/A
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	N/A

Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	N/A
Investment policy and objectives including any social investment policy adopted	Para 1.46	N/A
A description of the principal risks facing the charity	Para 1.46	N/A
Other		N/A

Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	Memorandum and Articles of Association
How is the charity constituted? (e.g. unincorporated association, CIO)	Para 1.25	Incorporated company limited by guarantee
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	Volunteers elected at AGM

Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	N/A
The charity's organisational structure and any wider network with which the charity works	Para 1.51	N/A
Relationship with any related parties	Para 1.51	N/A
Other		N/A

Reference and Administrative details

Charity name	Tolleshunt D'arcy Pre-School
Other name the charity uses	
Registered charity number	1146436
Charity's principal address	TOLLESHUNT DARCY PRIMARY ACADEMY TOLLESBURY ROAD, TOLLESHUNT DARCY MALDON ESSEX CM9 8UB

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Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	NINA CATASUS ESCRIBA	CHAIR		COMMITTEE AT AGM
2	ANGELA OWEN	TREASURER		
3	TRACY BAKER	SECRETARY		
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Corporate trustees – names of the directors at the date the report was approved

Director name		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	

Additional information (optional)

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address
N/A		
N/A		
N/A		
N/A		

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

N/A

Exemptions from disclosure

Reason for non-disclosure of key personnel details

Other optional information

Declarations

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

Signed on behalf of the charity's trustees

Signature(s)			
Full name(s)	NINA CATASUS ESCRIBA	ANGIE OWEN	
Position (eg Secretary, Chair, etc)	CHAIR	TREASURER	

Date	04/12/2020
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**TOLLESHUNT D'ARCY PRE-SCHOOL
DIRECTORS' REPORT AND
UNAUDITED FINANCIAL
STATEMENTS
FOR THE YEAR ENDED 31 JULY 2020**

LPTA Limited

Chartered Certified Accountants

Priory Place
Priory Road
Colchester
Essex
CO5 0QE

**Tolleshunt D'arcy Pre-School
Directors' Report and Unaudited Financial Statements
For The Year Ended 31 July 2020**

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Income and Expenditure Account	4
Balance Sheet	5—6
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The following pages do not form part of the statutory accounts:	
Detailed Income and Expenditure Account	10

**Tolleshunt D'arcy Pre-School
Company Information
For The Year Ended 31 July 2020**

Directors	Mrs Angela Owen Mrs Nina Catusus-Escribas
Secretary	Ms Tracy Baker
Company Number	07556040
Registered Office	Tollesbury Road Tolleshunt D'arcy Maldon Essex CM9 8UB
Accountants	LPTA Limited Chartered Certified Accountants Priory Place Priory Road Colchester Essex CO5 0QE

Tolleshunt D'arcy Pre-School
Company No. 07556040
Directors' Report For The Year Ended 31 July 2020

The directors present their report and the financial statements for the year ended 31 July 2020.

Statement of Directors' Responsibilities

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the surplus or deficit of the company for that period. In preparing the financial statements the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Principal Activity

The company's principal activity continues to be that of a Pre-school

Directors

The directors who held office during the year were as follows:

Mrs Angela Owen

Mrs Nina Catusus-Escribas

Small Company Rules

This report has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

On behalf of the board

Mrs Angela Owen

Director

12th November 2020

Mrs Nina Catusus-Escribas

Director

**Tolleshunt D'arcy Pre-School
Accountant's Report
For The Year Ended 31 July 2020**

**Report to the directors on the preparation of the unaudited statutory accounts of
Tolleshunt D'arcy Pre-School For The Year Ended 31 July 2020**

To assist you to fulfil your duties under the Companies Act 2006, I have prepared for your approval the accounts of Tolleshunt D'arcy Pre-School which comprise the Income and Expenditure Account, the Balance Sheet and the related notes, from the company's accounting records and from information and explanations you have given us.

As a practising member of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at <http://www.accaglobal.com/en/member/professional-standards/rules-standards/acca-rulebook.html>.

This report is made to the directors of Tolleshunt D'arcy Pre-School, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the accounts of Tolleshunt D'arcy Pre-School and state those matters that we have agreed to state to the directors of Tolleshunt D'arcy Pre-School, as a body, in this report in accordance with the Association of Chartered Certified Accountants as detailed at http://www.accaglobal.com/content/dam/ACCA_Global/Technical/fact/technical-factsheet-163.pdf. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Tolleshunt D'arcy Pre-School and its directors as a body for our work or for this report.

It is your duty to ensure that Tolleshunt D'arcy Pre-School has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit or loss of Tolleshunt D'arcy Pre-School. You consider that Tolleshunt D'arcy Pre-School is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of Tolleshunt D'arcy Pre-School. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial statements.

12th November 2020

LPTA Limited
Chartered Certified Accountants

Priory Place
Priory Road
Colchester
Essex
CO5 0QE

**Tolleshunt D'arcy Pre-School
Income and Expenditure Account
For The Year Ended 31 July 2020**

	Notes	2020 £	2019 £
TURNOVER		76,182	61,681
Cost of sales		(2,912)	(3,516)
GROSS SURPLUS		73,270	58,165
Administrative expenses		(76,009)	(82,852)
Other operating income		-	-
OPERATING DEFICIT		(2,739)	(24,687)
Other interest receivable and similar income		63	140
DEFICIT FOR THE FINANCIAL YEAR		<u>(2,676)</u>	<u>(24,547)</u>

The notes on pages 7 to 9 form part of these financial statements.

Tolleshunt D'arcy Pre-School
Balance Sheet
As at 31 July 2020

		2020		2019	
	Notes	£	£	£	£
FIXED ASSETS					
Tangible Assets	4		9,279		11,599
			9,279		11,599
CURRENT ASSETS					
Debtors	5	(324)		681	
Cash at bank and in hand		44,547		44,009	
			44,223		44,690
Creditors: Amounts Falling Due Within One Year	6	(1,151)		(1,262)	
NET CURRENT ASSETS (LIABILITIES)			43,072		43,428
TOTAL ASSETS LESS CURRENT LIABILITIES			52,351		55,027
NET ASSETS			52,351		55,027
Income and Expenditure Account			52,351		55,027
MEMBERS' FUNDS			52,351		55,027

**Tolleshunt D'arcy Pre-School
Balance Sheet (continued)
As at 31 July 2020**

For the year ending 31 July 2020 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- 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 Act with respect to accounting records and the preparation of accounts.
- These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

On behalf of the board

Mrs Angela Owen

Director

12th November 2020

Mrs Nina Catasus-Escribas

Director

The notes on pages 7 to 9 form part of these financial statements.

Tolleshunt D'arcy Pre-School
Notes to the Financial Statements
For The Year Ended 31 July 2020

1. Accounting Policies

1.1. Basis of Preparation of Financial Statements

The financial statements are prepared under the historical cost convention and in accordance with the FRS 102 Section 1A Small Entities - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

1.2. Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

Sale of goods

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods has transferred to the buyer. This is usually at the point that the customer has signed for the delivery of the goods.

Rendering of services

Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs. Turnover is only recognised to the extent of recoverable expenses when the outcome of a contract cannot be estimated reliably.

1.3. Tangible Fixed Assets and Depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Plant & Machinery	20% Reducing Balance Basis
Fixtures & Fittings	20% Reducing Balance Basis

Tolleshunt D'arcy Pre-School
Notes to the Financial Statements (continued)
For The Year Ended 31 July 2020

1.4. Government Grant

Government grants are recognised in the income and expenditure account in an appropriate manner that matches them with the expenditure towards which they are intended to contribute.

Grants for immediate financial support or to cover costs already incurred are recognised immediately in the income and expenditure account. Grants towards general activities of the entity over a specific period are recognised in the income and expenditure account over that period.

Grants towards fixed assets are recognised over the expected useful lives of the related assets and are treated as deferred income and released to the income and expenditure account over the useful life of the asset concerned.

All grants in the income and expenditure account are recognised when all conditions for receipt have been complied with.

2. Staff Costs

Staff costs, including directors' remuneration, were as follows:

	2020	2019
	£	£
Wages and salaries	61,692	63,027
	<u>61,692</u>	<u>63,027</u>

3. Average Number of Employees

Average number of employees, including directors, during the year was: 6 (2019: 5)

4. Tangible Assets

	Plant & Machinery	Fixtures & Fittings	Total
	£	£	£
Cost			
As at 1 August 2019	13,369	13,111	26,480
As at 31 July 2020	<u>13,369</u>	<u>13,111</u>	<u>26,480</u>
Depreciation			
As at 1 August 2019	7,928	6,953	14,881
Provided during the period	1,088	1,232	2,320
As at 31 July 2020	<u>9,016</u>	<u>8,185</u>	<u>17,201</u>
Net Book Value			
As at 31 July 2020	<u>4,353</u>	<u>4,926</u>	<u>9,279</u>
As at 1 August 2019	<u>5,441</u>	<u>6,158</u>	<u>11,599</u>

Tolleshunt D'arcy Pre-School
Notes to the Financial Statements (continued)
For The Year Ended 31 July 2020

5. Debtors

	2020	2019
	£	£
Due within one year		
Prepayments and accrued income	92	681
Outstanding School Fees	(416)	-
	<u>(324)</u>	<u>681</u>

6. Creditors: Amounts Falling Due Within One Year

	2020	2019
	£	£
Trade creditors	168	-
Other taxes and social security	143	296
Accruals and deferred income	840	966
	<u>1,151</u>	<u>1,262</u>

7. Company limited by guarantee

The company is limited by guarantee and has no share capital.

Every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, such an amount as may be required not exceeding £1.

8. General Information

Tolleshunt D'arcy Pre-School is a private company, limited by guarantee, incorporated in England & Wales, registered number 07556040. The registered office is Tollesbury Road, Tolleshunt D'arcy, Maldon, Essex, CM9 8UB.

Tolleshunt D'arcy Pre-School
Detailed Income and Expenditure Account
For The Year Ended 31 July 2020

	2020		2019	
	£	£	£	£
TURNOVER				
School Fees		12,276		11,866
Grant Funding		63,047		48,539
T Shirt Sales		-		839
Fundraising Events		859		437
		<u>76,182</u>		<u>61,681</u>
COST OF SALES				
Educational Supplies & Purchases	1,952		2,363	
Trips and Advertising	<u>960</u>		<u>1,153</u>	
		<u>(2,912)</u>		<u>(3,516)</u>
GROSS SURPLUS		73,270		58,165
Administrative Expenses				
Wages and salaries	61,692		63,027	
Travel and Entertainment	240		325	
Rent & Insurance	5,803		5,762	
Premises Maintenance	1,083		5,059	
Printing, postage and stationery	494		1,515	
Training seminars and workshops	576		345	
Telecommunications and data costs	933		1,399	
Professional fees	1,653		1,656	
Subscriptions	1,202		852	
Depreciation	2,320		2,899	
Sundry expenses	<u>13</u>		<u>13</u>	
		<u>(76,009)</u>		<u>(82,852)</u>
OPERATING DEFICIT		(2,739)		(24,687)
Other interest receivable and similar income				
Bank interest receivable	<u>63</u>		<u>140</u>	
		<u>63</u>		<u>140</u>
DEFICIT FOR THE FINANCIAL YEAR		<u><u>(2,676)</u></u>		<u><u>(24,547)</u></u>



Section A

Independent Examiner's Report

Report to the
trustees/directors/
members of

Tolleshunt D'arcy Pre-school

On accounts for the year
ended

31st July 2020

Charity no.:

1146436

Company no.:

07556040

Set out on pages

(remember to include the page numbers of additional sheets)

I report to the charity trustees on my examination of the accounts of the Company for the year ended **31st July 2020**.

Responsibilities and
basis of report

As the charity's trustees of the Company (who are also the directors of the company 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 for this year 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

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

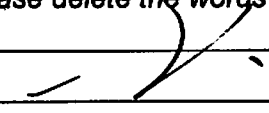
I have completed my examination. I confirm that no material matters have come to my attention (other than that disclosed below *) which gives me cause to believe that:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 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
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

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

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

Signed:



Date:

02/03/2021

Name:

Lee Palmer

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

Association of Chartered Certified Accountants

Address:

Priory Place, Priory Road

Tiptree

Essex, CO5 0QE

Section B

Disclosure

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

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