

**REGISTERED COMPANY NUMBER: 08142919 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1148925**

Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 March 2023  
for  
Chatterbox Community Pre-School Limited

Jerram Surlis Limited  
4 Latimer Street  
Romsey  
Hampshire  
SO51 8DG

Contents of the Financial Statements  
for the Year Ended 31 March 2023

	Page
Report of the Trustees	1
Statement of Financial Activities	2
Balance Sheet	3 to 4
Cash Flow Statement	5
Notes to the Cash Flow Statement	6
Notes to the Financial Statements	7 to 12
Detailed Statement of Financial Activities	13 to 14

Report of the Trustees  
for the Year Ended 31 March 2023

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

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

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

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

08142919 (England and Wales)

**Registered Charity number**

1148925

**Registered office**

Chatterbox Community Pre-School  
Halterworth Lane  
Romsey  
Hampshire  
SO51 9AD

**Trustees**

B H Griffiths  
R E Pitman  
H J Coughlin  
J J Kent  
M Olatoye (appointed 3.7.22)  
J Consterdine (appointed 1.7.22)

Approved by order of the board of trustees on ..... and signed on its behalf by:

.....  
Trustee

Chatterbox Community Pre-School Limited

Statement of Financial Activities  
for the Year Ended 31 March 2023

		2023 Unrestricted fund £	2022 Total funds £
	Notes		
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		145,720	134,090
<b>Charitable activities</b>			
Pre-school activities		18,659	25,708
Other trading activities	2	4,613	3,291
Investment income	3	174	52
<b>Total</b>		169,166	163,141
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Pre-school activities		160,976	146,582
Other		1,448	940
<b>Total</b>		162,424	147,522
<b>NET INCOME</b>		6,742	15,619
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>		83,362	67,743
<b>TOTAL FUNDS CARRIED FORWARD</b>		90,104	83,362

The notes form part of these financial statements

Chatterbox Community Pre-School Limited

Balance Sheet  
31 March 2023

	Notes	2023 Unrestricted fund £	2022 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	8	1,809	2,318
<b>CURRENT ASSETS</b>			
Debtors	9	774	774
Cash at bank		91,100	83,803
		<u>91,874</u>	<u>84,577</u>
<b>CREDITORS</b>			
Amounts falling due within one year	10	(3,579)	(3,533)
		<u>88,295</u>	<u>81,044</u>
<b>NET CURRENT ASSETS</b>			
		<u>90,104</u>	<u>83,362</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		<u>90,104</u>	<u>83,362</u>
<b>NET ASSETS</b>			
		<u>90,104</u>	<u>83,362</u>
<b>FUNDS</b>	11		
Unrestricted funds		<u>90,104</u>	<u>83,362</u>
<b>TOTAL FUNDS</b>		<u>90,104</u>	<u>83,362</u>

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

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

The trustees acknowledge their responsibilities for

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

The notes form part of these financial statements

Balance Sheet - continued  
31 March 2023

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

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

.....  
Trustee

Chatterbox Community Pre-School Limited

Cash Flow Statement  
for the Year Ended 31 March 2023

	Notes	2023 £	2022 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	7,123	17,404
Net cash provided by operating activities		7,123	17,404
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets		-	(600)
Interest received		174	52
Net cash provided by/(used in) investing activities		174	(548)
<b>Change in cash and cash equivalents in the reporting period</b>		7,297	16,856
<b>Cash and cash equivalents at the beginning of the reporting period</b>		83,803	66,947
<b>Cash and cash equivalents at the end of the reporting period</b>		91,100	83,803

The notes form part of these financial statements

Notes to the Cash Flow Statement  
for the Year Ended 31 March 2023

**1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES**

	2023 £	2022 £
<b>Net income for the reporting period (as per the Statement of Financial Activities)</b>	6,742	15,619
<b>Adjustments for:</b>		
Depreciation charges	509	509
Interest received	(174)	(52)
Increase in creditors	46	1,328
	<hr/>	<hr/>
<b>Net cash provided by operations</b>	<u>7,123</u>	<u>17,404</u>

**2. ANALYSIS OF CHANGES IN NET FUNDS**

	At 1.4.22 £	Cash flow £	At 31.3.23 £
<b>Net cash</b>			
Cash at bank	83,803	7,297	91,100
	<hr/>	<hr/>	<hr/>
	83,803	7,297	91,100
	<hr/>	<hr/>	<hr/>
<b>Total</b>	<u>83,803</u>	<u>7,297</u>	<u>91,100</u>



## **1. ACCOUNTING POLICIES**

### **Basis of preparing the financial statements**

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

### **Income**

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

### **Expenditure**

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

### **Tangible fixed assets**

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

### **Taxation**

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

### **Fund accounting**

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

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

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

### **Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

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

**2. OTHER TRADING ACTIVITIES**

	2023	2022
	£	£
Fundraising events	1,210	1,740
Other Income	3,403	1,551
	<u>4,613</u>	<u>3,291</u>

**3. INVESTMENT INCOME**

	2023	2022
	£	£
Deposit account interest	174	52
	<u>174</u>	<u>52</u>

**4. NET INCOME/(EXPENDITURE)**

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

	2023	2022
	£	£
Depreciation - owned assets	509	509
	<u>509</u>	<u>509</u>

**5. TRUSTEES' REMUNERATION AND BENEFITS**

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

**Trustees' expenses**

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

**6. STAFF COSTS**

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

	2023	2022
Management	2	2
Childcare	8	8
	<u>10</u>	<u>10</u>

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

**7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	134,090
<b>Charitable activities</b>	
Pre-school activities	25,708
Other trading activities	3,291
Investment income	52
<b>Total</b>	<u>163,141</u>
<b>EXPENDITURE ON</b>	
<b>Charitable activities</b>	
Pre-school activities	146,582
Other	940
<b>Total</b>	<u>147,522</u>
<b>NET INCOME</b>	<u>15,619</u>
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	67,743
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>83,362</u></u>

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2023**8. TANGIBLE FIXED ASSETS**

	Equipment £
<b>COST</b>	
At 1 April 2022 and 31 March 2023	5,180
<b>DEPRECIATION</b>	
At 1 April 2022	2,862
Charge for year	509
At 31 March 2023	3,371
<b>NET BOOK VALUE</b>	
At 31 March 2023	1,809
At 31 March 2022	2,318

**9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2023 £	2022 £
Other debtors	774	774

**10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2023 £	2022 £
Social security and other taxes	2,949	2,903
Accrued expenses	630	630
	3,579	3,533

**11. MOVEMENT IN FUNDS**

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
<b>Unrestricted funds</b>			
General fund	83,362	6,742	90,104
<b>TOTAL FUNDS</b>	83,362	6,742	90,104

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2023**11. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	169,166	(162,424)	6,742
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>169,166</u>	<u>(162,424)</u>	<u>6,742</u>

**Comparatives for movement in funds**

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
<b>Unrestricted funds</b>			
General fund	67,743	15,619	83,362
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>67,743</u>	<u>15,619</u>	<u>83,362</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	163,141	(147,522)	15,619
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>163,141</u>	<u>(147,522)</u>	<u>15,619</u>

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

	At 1.4.21 £	Net movement in funds £	At 31.3.23 £
<b>Unrestricted funds</b>			
General fund	67,743	22,361	90,104
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>67,743</u>	<u>22,361</u>	<u>90,104</u>

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

**11. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	332,307	(309,946)	22,361
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>332,307</u>	<u>(309,946)</u>	<u>22,361</u>

**12. RELATED PARTY DISCLOSURES**

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

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

	2023 £	2022 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Grants received	145,720	134,090
<b>Other trading activities</b>		
Fundraising events	1,210	1,740
Other Income	3,403	1,551
	<hr/> 4,613	<hr/> 3,291
<b>Investment income</b>		
Deposit account interest	174	52
<b>Charitable activities</b>		
Fees	18,659	25,708
	<hr/>	<hr/>
<b>Total incoming resources</b>	169,166	163,141
 <b>EXPENDITURE</b>		
<b>Support costs</b>		
<b>Other</b>		
Wages	117,885	102,001
Social security	-	4,651
Pensions	4,090	3,748
Rent & rates	9,659	9,487
Insurance	2,986	2,979
Light and heat	3,606	1,361
Telephone	845	791
Postage and stationery	295	224
Toys & equipment	5,206	5,783
Catering	-	554
Materials	59	584
Cleaning	6,105	3,461
Administration costs	15	66
Repairs & renewals	5,204	4,186
Security	939	940
Subscriptions & sundry fees	233	916
Accountancy	630	630
Computer services & software	557	539
Carried forward	158,314	142,901

Chatterbox Community Pre-School Limited

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

	2023 £	2022 £
<b>Other</b>		
Brought forward	158,314	142,901
Bank charges	245	272
Sundry costs	2,264	3,679
Staff training	1,092	161
Depreciation of tangible fixed assets	509	509
	<hr/>	<hr/>
	162,424	147,522
	<hr/>	<hr/>
Total resources expended	162,424	147,522
	<hr/>	<hr/>
<b>Net income</b>	<u>6,742</u>	<u>15,619</u>