

WIVENHOE PRE-SCHOOL

England & Wales · Charity number 1150173

Details

Status Registered

Legal form Charitable company

Company number [07578727](#)

Registered 2012-12-13

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

Contact

Address Wivenhoe Pre School
101A High Street
Wivenhoe
Colchester
CO7 9AB

Phone 01206823835

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Activities

Objects: 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 AND BY:-4.1 OFFERING APPROPRIATE PLAY, EDUCATION AND CARE FACILITIES AND TRAINING COURSES, TOGETHER WITH THE RIGHT OF PARENTS TO TAKE RESPONSIBILITY FOR AND TO 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;4.2 ENCOURAGING THE STUDY OF THE NEEDS OF SUCH CHILDREN AND THEIR FAMILIES AND PROMOTING PUBLIC INTEREST IN AND RECOGNITION OF SUCH NEEDS;4.3 INSTIGATING AND ADHERING TO AND FURTHERING THE AIMS AND OBJECTS OF THE PRESCHOOL LEARNING ALLIANCE.

Activities: The Pre-school offers appropriate play, education and care facilities for children. Enhancing the development of children primarily under statutory school age by encouraging parents to understand and provide for the needs of their children through community groups.

Classification

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

Geography

- Essex

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£117,495	£120,663	-	-
2024-08-31	£87,390	£84,870	-	-
2023-08-31	£81,095	£79,168	-	-
2022-08-31	£69,829	£71,983	-	-
2021-08-31	£67,018	£64,125	-	-

Trustees

Name	Role	Appointed
Dawn Tarala	Chair	2022-12-09
Chloe Sparrow		2022-12-09
OLIVIA REEVES		2017-10-19
Philip Sadler		2024-11-11
SAMANTHA CLUBB		2016-04-07

WIVENHOE PRE-SCHOOL

England & Wales - Charity number 1150173

Accounts

Wivenhoe Pre-School

Charity No. 1150173

Company No. 07578727

Trustees' Report and Unaudited Accounts

31 August 2025

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

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. 07578727

Charity No. 1150173

Registered Office

The Bungalow
Broome Grove
Wivenhoe
Colchester, Essex
CO7 9QB

Directors and Trustees

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

The following Directors and Trustees served during the year:

S. Clubb

J.L. Hannah

O. Reeves

C. Sparrow

D. Tarala

Accountants

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

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

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

Signed on behalf of the board

skclubb

~~S. Clubb~~
signed on 12/11/2025, 13:03:13 GMT
Trustee

06 November 2025

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

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

Mr Stuart Foster (FCCA) ACCA
Quantic Accountancy Limited
1 Second Avenue
Bluebridge
Halstead
Essex
CO9 2SU
06 November 2025

Wivenhoe Pre-School
Statement of Financial Activities
for the year ended 31 August 2025

	Notes	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income and endowments from:				
Charitable activities	4	117,328	117,328	87,172
Investments	5	167	167	218
Total		117,495	117,495	87,390
Expenditure on:				
Charitable activities	6	8,436	8,436	4,636
Other	7	112,227	112,227	80,234
Total		120,663	120,663	84,870
Net gains on investments		-	-	-
Net (expenditure)/income	8	(3,168)	(3,168)	2,520
Transfers between funds		-	-	-
Net (expenditure)/income before other gains/(losses)		(3,168)	(3,168)	2,520
Other gains and losses				
Net movement in funds		(3,168)	(3,168)	2,520
Reconciliation of funds:				
Total funds brought forward		35,164	35,164	32,644
Total funds carried forward		31,996	31,996	35,164

Wivenhoe Pre-School
 Summary Income and Expenditure Account
 for the year ended 31 August 2025

	2025 £	2024 £
Income	117,328	87,172
Interest and investment income	167	218
Gross income for the year	<u>117,495</u>	<u>87,390</u>
Expenditure	120,173	84,380
Depreciation and charges for impairment of fixed assets	490	490
Total expenditure for the year	<u>120,663</u>	<u>84,870</u>
Net (expenditure)/income before tax for the year	(3,168)	2,520
Net (expenditure)/income for the year	<u><u>(3,168)</u></u>	<u><u>2,520</u></u>

Wivenhoe Pre-School

Balance Sheet

at 31 August 2025

Company No. 07578727	Notes	2025 £	2024 £
Fixed assets			
Tangible assets	10	1,468	1,958
		<u>1,468</u>	<u>1,958</u>
Current assets			
Cash at bank and in hand		30,966	33,519
		<u>30,966</u>	<u>33,519</u>
Creditors: Amount falling due within one year	11	(438)	(313)
Net current assets		<u>30,528</u>	<u>33,206</u>
Total assets less current liabilities		<u>31,996</u>	<u>35,164</u>
Net assets excluding pension asset or liability		<u>31,996</u>	<u>35,164</u>
Total net assets		<u><u>31,996</u></u>	<u><u>35,164</u></u>
The funds of the charity			
Restricted funds	12		
Unrestricted funds	12		
General funds		31,996	35,164
		<u>31,996</u>	<u>35,164</u>
Reserves	12		
Total funds		<u><u>31,996</u></u>	<u><u>35,164</u></u>

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

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

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

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

Approved by the board on 06 November 2025

And signed on its behalf by:

skclubb

S. Clubb signed on 12/11/2025, 13:03:13 GMT

Trustee

06 November 2025

for the year ended 31 August 2025

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Change in basis of accounting or to previous accounts

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

Fund accounting

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

Income

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

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

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

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

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

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

Investment income This is included in the accounts when receivable.

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

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

Expenditure

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

Taxation

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

Tangible fixed assets and depreciation

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

Fixtures, fittings and equipment	15-25% Reducing balance
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Stocks

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

Trade and other debtors

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

Cash and cash equivalents

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

Trade and other creditors

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

Leased assets

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

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

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

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

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

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

Pension costs

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

Receipt of donated goods, facilities and services

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

2 Company status

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

3 Statement of Financial Activities - prior year

	Unrestricted funds 2024 £	Total funds 2024 £
Income and endowments from:		
Charitable activities	87,172	87,172
Investments	218	218
Total	<u>87,390</u>	<u>87,390</u>
Expenditure on:		
Charitable activities	4,636	4,636
Other	80,234	80,234
Total	<u>84,870</u>	<u>84,870</u>
Net income	<u>2,520</u>	<u>2,520</u>
Net income before other gains/(losses)	2,520	2,520
Other gains and losses:		
Net movement in funds	<u>2,520</u>	<u>2,520</u>
Reconciliation of funds:		
Total funds brought forward	32,644	32,644
Total funds carried forward	<u><u>35,164</u></u>	<u><u>35,164</u></u>

4 Income from charitable activities

	Unrestricted £	Total 2025 £	Total 2024 £
Pre-School fees and funding	116,849	116,849	86,916
Fundraising events	479	479	256
	<u>117,328</u>	<u>117,328</u>	<u>87,172</u>

5 Income from investments

	Unrestricted £	Total 2025 £	Total 2024 £
Deposit account interest	167	167	218
	<u>167</u>	<u>167</u>	<u>218</u>

6 Expenditure on charitable activities

	Unrestricted	Total 2025	Total 2024
	£	£	£
<i>Expenditure on charitable activities</i>			
Pre-School fees and funding	8,436	8,436	4,636
<i>Governance costs</i>			
	<u>8,436</u>	<u>8,436</u>	<u>4,636</u>

7 Other expenditure

	Unrestricted	Total 2025	Total 2024
	£	£	£
Employee costs	94,289	94,289	66,565
Premises costs	12,076	12,076	8,531
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	490	490	490
General administrative costs	3,929	3,929	3,308
Legal and professional costs	1,443	1,443	1,340
	<u>112,227</u>	<u>112,227</u>	<u>80,234</u>

8 Net (expenditure)/income before transfers

	2025	2024
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	490	490
Independent Examiner's fee	543	452

9 Staff costs

	2025	2024
Salaries and wages	93,537	66,124
	<u>93,537</u>	<u>66,124</u>

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

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

	2025 Number	2024 Number
Pre-school	6	6
	<u>6</u>	<u>6</u>

10 Tangible fixed assets

	Fixtures, fittings and equipment £	Total £
Cost or revaluation		
At 1 September 2024	4,036	4,036
At 31 August 2025	<u>4,036</u>	<u>4,036</u>
Depreciation and impairment		
At 1 September 2024	2,078	2,078
Depreciation charge for the year	490	490
At 31 August 2025	<u>2,568</u>	<u>2,568</u>
Net book values		
At 31 August 2025	<u>1,468</u>	<u>1,468</u>
At 31 August 2024	<u>1,958</u>	<u>1,958</u>

11 Creditors:

amounts falling due within one year

	2025 £	2024 £
Accruals	438	313
	<u>438</u>	<u>313</u>

12 Movement in funds

	At 1 September 2024	Incoming resources (including other gains/losses) £	Resources expended £	At 31 August 2025 £
Restricted funds:				
Unrestricted funds:				
General funds	35,164	117,495	(120,663)	31,996
Total funds	<u>35,164</u>	<u>117,495</u>	<u>(120,663)</u>	<u>31,996</u>

13 Analysis of net assets between funds

	Unrestricted funds £	Total £
Fixed assets	1,468	1,468
Net current assets	30,528	30,528
	<u>31,996</u>	<u>31,996</u>

14 Reconciliation of net debt

	At 1 September 2024	Cash flows	At 31 August 2025
	£	£	£
Cash and cash equivalents	33,519	(2,553)	30,966
	<u>33,519</u>	<u>(2,553)</u>	<u>30,966</u>
Net debt	<u>33,519</u>	<u>(2,553)</u>	<u>30,966</u>

15 Related party disclosures
Controlling party

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

Wivenhoe Pre-School
Detailed Statement of Financial Activities
for the year ended 31 August 2025

	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income and endowments from:			
Charitable activities			
Pre-School fees and funding	116,849	116,849	86,916
Fundraising events	479	479	256
	<u>117,328</u>	<u>117,328</u>	<u>87,172</u>
Investments			
Deposit account interest	167	167	218
	<u>167</u>	<u>167</u>	<u>218</u>
Total income and endowments	117,495	117,495	87,390
Expenditure on:			
Charitable activities			
Pre-School fees and funding	8,436	8,436	4,636
	<u>8,436</u>	<u>8,436</u>	<u>4,636</u>
Total of expenditure on charitable activities	8,436	8,436	4,636
Employee costs			
Salaries/wages	93,537	93,537	66,124
Staff entertainment	118	118	160
Staff training	634	634	281
	<u>94,289</u>	<u>94,289</u>	<u>66,565</u>
Premises costs			
Rent	11,554	11,554	8,115
Premises cleaning	522	522	416
	<u>12,076</u>	<u>12,076</u>	<u>8,531</u>
General administrative costs, including depreciation and amortisation			
Depreciation of Fixtures, fittings and equipment	490	490	490
Equipment expensed	2,457	2,457	1,909
General insurances	804	804	977
Stationery and printing	229	229	-
Subscriptions	-	-	215
Sundry expenses	135	135	47
Telephone, fax and broadband	304	304	160
	<u>4,419</u>	<u>4,419</u>	<u>3,798</u>
Legal and professional costs			
Audit/Independent examination fees	543	543	452
Accountancy and bookkeeping	900	900	888

Wivenhoe Pre-School
Detailed Statement of Financial Activities

	<u>1,443</u>	<u>1,443</u>	<u>1,340</u>
Total of expenditure of other costs	<u>112,227</u>	<u>112,227</u>	<u>80,234</u>
Total expenditure	120,663	120,663	84,870
Net gains on investments	-	-	-
	<u>(3,168)</u>	<u>(3,168)</u>	<u>2,520</u>
Net (expenditure)/income			
Net (expenditure)/income before other gains/(losses)	<u>(3,168)</u>	<u>(3,168)</u>	<u>2,520</u>
Other Gains	-	-	-
Net movement in funds	<u>(3,168)</u>	<u>(3,168)</u>	<u>2,520</u>
Reconciliation of funds:			
Total funds brought forward	35,164	35,164	32,644
Total funds carried forward	<u>31,996</u>	<u>31,996</u>	<u>35,164</u>

Signatures' technical details

Signatures

wivenhoepreschool@hotmail.com

12/11/2025, 13:03:13 GMT

Fingerprint

8ceee1ac565f792315d8bcc90aa02081bde221a2

Event log

10.50.10.151 06/11/2025, 11:09:10 GMT
Signing request created.

System 06/11/2025, 11:09:24 GMT
Notification sent to wivenhoepreschool@hotmail.com.

System 11/11/2025, 14:42:42 GMT
Reminder sent to wivenhoepreschool@hotmail.com.

System 12/11/2025, 13:02:47 GMT
Signing page opened by signee wivenhoepreschool@hotmail.com.

System 12/11/2025, 13:03:13 GMT
Signee wivenhoepreschool@hotmail.com signed document.

System 12/11/2025, 13:03:13 GMT
Signing process completed.

Summary

Envelope's ID: 2bpdao29

Document's hash: 4c345dd1d4e411e15a0e6812d4c4ee4d07a9eab09823d8b539abb182ee1e752d

Final stamp: 12/11/2025, 13:03:14 GMT

Wivenhoe Pre-School
Charity No. 1150173
Company No. 07578727
Trustees' Report and Unaudited Accounts
31 August 2025

Verification QR Code



WIVENHOE PRE-SCHOOL

England & Wales - Charity number 1150173

Accounts

Wivenhoe Pre-School

Charity No. 1150173

Company No. 07578727

Trustees' Report and Unaudited Accounts

31 August 2024

Wivenhoe Pre-School

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**Wivenhoe Pre-School
Trustees Annual Report**

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 31 August 2024.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. 07578727

Charity No. 1150173

Registered Office

Congregational Church Hall
101 High Street
Wivenhoe
Colchester, Essex
CO7 1AB

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law. The following Directors and Trustees served during the year:

S. Clubb
J.L. Hannah
O. Reeves
C. Sparrow
D. Tarala

Accountants

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

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

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

Signed on behalf of the board

S. Clubb

skclubb

Trustee

signed on 13/11/2024, 10:20:42 GMT

11 November 2024

**Wivenhoe Pre-School
Independent Examiners Report**

Independent Examiner's Report to the trustees of Wivenhoe Pre-School

I report to the charity trustees on my examination of the financial statements of Wivenhoe Pre-School for the year ended 31 August 2024.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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



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

Wivenhoe Pre-School
Statement of Financial Activities
for the year ended 31 August 2024

	Notes	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income and endowments from:				
Charitable activities	4	87,172	87,172	81,095
Investments	5	218	218	143
Total		87,390	87,390	81,238
Expenditure on:				
Charitable activities	6	4,636	4,636	3,703
Other	7	80,234	80,234	75,465
Total		84,870	84,870	79,168
Net gains on investments		-	-	-
Net income	8	2,520	2,520	2,070
Transfers between funds		-	-	-
Net income before other gains/(losses)		2,520	2,520	2,070
Other gains and losses				
Net movement in funds		2,520	2,520	2,070
Reconciliation of funds:				
Total funds brought forward		32,644	32,644	30,574
Total funds carried forward		35,164	35,164	32,644

Wivenhoe Pre-School
Summary Income and Expenditure Account
for the year ended 31 August 2024

	2024	2023
	£	£
Income	87,172	81,095
Interest and investment income	218	143
Gross income for the year	<u>87,390</u>	<u>81,238</u>
Expenditure	84,380	78,956
Depreciation and charges for impairment of fixed assets	490	212
Total expenditure for the year	<u>84,870</u>	<u>79,168</u>
Net income before tax for the year	2,520	2,070
Net income for the year	<u><u>2,520</u></u>	<u><u>2,070</u></u>

Wivenhoe Pre-School**Balance Sheet**at **31 August 2024**

Company No.	07578727	Notes	2024	2023
			£	£
Fixed assets				
Tangible assets		10	1,958	848
			<u>1,958</u>	<u>848</u>
Current assets				
Cash at bank and in hand			33,519	32,109
			<u>33,519</u>	<u>32,109</u>
Creditors: Amount falling due within one year		11	(313)	(313)
			<u>33,206</u>	<u>31,796</u>
Net current assets			33,206	31,796
Total assets less current liabilities			<u>35,164</u>	<u>32,644</u>
Net assets excluding pension asset or liability			35,164	32,644
Total net assets			<u>35,164</u>	<u>32,644</u>
The funds of the charity				
Restricted funds		12		
Unrestricted funds		12		
General funds			35,164	32,644
			<u>35,164</u>	<u>32,644</u>
Reserves		12		
Total funds			<u>35,164</u>	<u>32,644</u>

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

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

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

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

Approved by the board on 11 November 2024

And signed on its behalf by:

skclubb

signed on 13/11/2024, 10:20:42 GMT

S. Clubb

Trustee

11 November 2024

Wivenhoe Pre-School

Notes to the Accounts

for the year ended 31 August 2024

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Change in basis of accounting or to previous accounts

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

Fund accounting

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

Income

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

Wivenhoe Pre-School
Notes to the Accounts

Expenditure

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

Taxation

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

Tangible fixed assets and depreciation

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

Fixtures, fittings and equipment	15-25% Reducing balance
----------------------------------	-------------------------

Stocks

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

Trade and other debtors

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

Cash and cash equivalents

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

Trade and other creditors

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

Leased assets

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

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

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

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

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

Pension costs

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

Receipt of donated goods, facilities and services

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

2 Company status

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

Wivenhoe Pre-School
Notes to the Accounts

3 Statement of Financial Activities - prior year

	Unrestricted funds 2023 £	Total funds 2023 £
Income and endowments from:		
Charitable activities	81,095	81,095
Investments	143	143
Total	<u>81,238</u>	<u>81,238</u>
Expenditure on:		
Charitable activities	3,703	3,703
Other	75,465	75,465
Total	<u>79,168</u>	<u>79,168</u>
Net income	<u>2,070</u>	<u>2,070</u>
Net income before other gains/(losses)	2,070	2,070
Other gains and losses:		
Net movement in funds	<u>2,070</u>	<u>2,070</u>
Reconciliation of funds:		
Total funds brought forward	30,574	30,574
Total funds carried forward	<u>32,644</u>	<u>32,644</u>

4 Income from charitable activities

	Unrestricted £	Total 2024 £	Total 2023 £
Pre-School fees and funding	86,916	86,916	80,850
Fundraising events	256	256	245
	<u>87,172</u>	<u>87,172</u>	<u>81,095</u>

5 Income from investments

	Unrestricted £	Total 2024 £	Total 2023 £
Deposit account interest	218	218	143
	<u>218</u>	<u>218</u>	<u>143</u>

Wivenhoe Pre-School
Notes to the Accounts

6 Expenditure on charitable activities

	Unrestricted	Total	Total
		2024	2023
	£	£	£
<i>Expenditure on charitable activities</i>			
Pre-School fees and funding	4,636	4,636	3,703
Governance costs			
	<u>4,636</u>	<u>4,636</u>	<u>3,703</u>

7 Other expenditure

	Unrestricted	Total	Total
		2024	2023
	£	£	£
Employee costs	66,565	66,565	61,926
Premises costs	8,531	8,531	8,318
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	490	490	212
General administrative costs	3,308	3,308	3,718
Legal and professional costs	1,340	1,340	1,291
	<u>80,234</u>	<u>80,234</u>	<u>75,465</u>

8 Net income before transfers

	2024	2023
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	490	212
Independent Examiner's fee	397	378
Other fees paid to the auditor or independent examiner	55	-

9 Staff costs

	2024	2023
Salaries and wages	66,124	61,133
	<u>66,124</u>	<u>61,133</u>

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

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

	2024	2023
	Number	Number
Pre-school	6	7
	<u>6</u>	<u>7</u>

Wivenhoe Pre-School
Notes to the Accounts

10 Tangible fixed assets

	Fixtures, fittings and equipment £	Total £
Cost or revaluation		
At 1 September 2023	2,436	2,436
Additions	1,600	1,600
At 31 August 2024	<u>4,036</u>	<u>4,036</u>
Depreciation and impairment		
At 1 September 2023	1,588	1,588
Depreciation charge for the year	490	490
At 31 August 2024	<u>2,078</u>	<u>2,078</u>
Net book values		
At 31 August 2024	1,958	1,958
At 31 August 2023	<u>848</u>	<u>848</u>

11 Creditors:

amounts falling due within one year

	2024 £	2023 £
Accruals	313	313
	<u>313</u>	<u>313</u>

12 Movement in funds

	At 1 September 2023 £	Incoming resources (including other gains/losses) £	Resources expended £	At 31 August 2024 £
Restricted funds:				
Unrestricted funds:				
General funds	32,644	87,390	(84,870)	35,164
Total funds	<u>32,644</u>	<u>87,390</u>	<u>(84,870)</u>	<u>35,164</u>

13 Analysis of net assets between funds

	Unrestricted funds £	Total £
Fixed assets	1,958	1,958
Net current assets	33,206	33,206
	<u>35,164</u>	<u>35,164</u>

Wivenhoe Pre-School
Notes to the Accounts

14 Reconciliation of net debt

	At 1		At 31
	September		August
	2023	Cash flows	2024
	£	£	£
Cash and cash equivalents	32,109	1,410	33,519
	<u>32,109</u>	<u>1,410</u>	<u>33,519</u>
Net debt	<u>32,109</u>	<u>1,410</u>	<u>33,519</u>

15 Related party disclosures
Controlling party

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

Wivenhoe Pre-School
Detailed Statement of Financial Activities
for the year ended 31 August 2024

	Unrestricted		
	funds	Total funds	Total funds
	2024	2024	2023
	£	£	£
Income and endowments from:			
Charitable activities			
Pre-School fees and funding	86,916	86,916	80,850
Fundraising events	256	256	245
	<u>87,172</u>	<u>87,172</u>	<u>81,095</u>
Investments			
Deposit account interest	218	218	143
	<u>218</u>	<u>218</u>	<u>143</u>
Total income and endowments	87,390	87,390	81,238
Expenditure on:			
Charitable activities			
Pre-School fees and funding	4,636	4,636	3,703
	<u>4,636</u>	<u>4,636</u>	<u>3,703</u>
Total of expenditure on charitable activities	4,636	4,636	3,703
Employee costs			
Salaries/wages	66,124	66,124	61,133
Staff entertainment	160	160	259
Staff training	281	281	534
	<u>66,565</u>	<u>66,565</u>	<u>61,926</u>
Premises costs			
Rent	8,115	8,115	7,988
Premises cleaning	416	416	330
	<u>8,531</u>	<u>8,531</u>	<u>8,318</u>
General administrative costs, including depreciation and amortisation			
Depreciation of Fixtures, fittings and equipment	490	490	212
Equipment expensed	1,909	1,909	1,619
General insurances	977	977	932
Stationery and printing	-	-	49
Subscriptions	215	215	260
Sundry expenses	47	47	798
Telephone, fax and broadband	160	160	60
	<u>3,798</u>	<u>3,798</u>	<u>3,930</u>
Legal and professional costs			
Audit/Independent examination fees	452	452	378
Accountancy and bookkeeping	888	888	913

Wivenhoe Pre-School
Detailed Statement of Financial Activities

	1,340	1,340	1,291
Total of expenditure of other costs	80,234	80,234	75,465
Total expenditure	84,870	84,870	79,168
Net gains on investments	-	-	-
Net income	2,520	2,520	2,070
Net income before other gains/(losses)	2,520	2,520	2,070
Other Gains	-	-	-
Net movement in funds	2,520	2,520	2,070
Reconciliation of funds:			
Total funds brought forward	32,644	32,644	30,574
Total funds carried forward	35,164	35,164	32,644

WIVENHOE PRE-SCHOOL

England & Wales - Charity number 1150173

Accounts

Wivenhoe Pre-School

Charity No. 1150173

Company No. 07578727

Trustees' Report and Unaudited Accounts

31 August 2023

Wivenhoe Pre-School

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**Wivenhoe Pre-School
Trustees Annual Report**

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

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. 07578727

Charity No. 1150173

Registered Office

Congregational Church Hall
101 High Street
Wivenhoe
Colchester, Essex
CO7 1AB

Directors and Trustees

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

The following Directors and Trustees served during the year:

S. Clubb
C. Connell (Resigned 9 December 2022)
J.L. Hannah
O. Reeves
C. Sparrow
D. Tarala

Accountants

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

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

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

Signed on behalf of the board

S. Clubb Skclubb
Trustee signed on 30/04/2024, 15:16:02 BST
20 October 2023

**Wivenhoe Pre-School
Independent Examiners Report**

Independent Examiner's Report to the trustees of Wivenhoe Pre-School

I report to the charity trustees on my examination of the financial statements of Wivenhoe Pre-School for the year ended 31 August 2023.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

Stuart Foster (FCCA) ACCA
Quantic Accountancy Limited
1 Second Avenue
Bluebridge
Halstead
Essex
CO9 2SU
20 October 2023

Wivenhoe Pre-School
Statement of Financial Activities
for the year ended 31 August 2023

		Unrestricted		
		funds	Total funds	Total funds
		2023	2023	2022
	Notes	£	£	£
Income and endowments				
from:				
Charitable activities	4	81,095	81,095	69,820
Investments	5	143	143	9
Total		81,238	81,238	69,829
Expenditure on:				
Charitable activities	6	3,703	3,703	-
Other	7	75,465	75,465	71,983
Total		79,168	79,168	71,983
Net gains on investments		-	-	-
Net income/(expenditure)	8	2,070	2,070	(2,154)
Transfers between funds		-	-	-
Net income/(expenditure) before other gains/(losses)		2,070	2,070	(2,154)
Other gains and losses				
Net movement in funds		2,070	2,070	(2,154)
Reconciliation of funds:				
Total funds brought forward		30,574	30,574	32,728
Total funds carried forward		32,644	32,644	30,574

Wivenhoe Pre-School
Summary Income and Expenditure Account
for the year ended 31 August 2023

	2023	2022
	£	£
Income	81,095	69,820
Interest and investment income	143	9
Gross income for the year	<u>81,238</u>	<u>69,829</u>
Expenditure	78,956	71,720
Depreciation and charges for impairment of fixed assets	212	263
Total expenditure for the year	<u>79,168</u>	<u>71,983</u>
Net income/(expenditure) before tax for the year	2,070	(2,154)
Net income /(expenditure)for the year	<u><u>2,070</u></u>	<u><u>(2,154)</u></u>

Wivenhoe Pre-School**Balance Sheet**at **31 August 2023**

Company No.	07578727	Notes	2023	2022
			£	£
Fixed assets				
Tangible assets		10	848	1,060
			<u>848</u>	<u>1,060</u>
Current assets				
Cash at bank and in hand			32,109	29,827
			<u>32,109</u>	<u>29,827</u>
Creditors: Amount falling due within one year		11	(313)	(313)
			<u>31,796</u>	<u>29,514</u>
Net current assets			31,796	29,514
Total assets less current liabilities			<u>32,644</u>	<u>30,574</u>
Net assets excluding pension asset or liability			32,644	30,574
Total net assets			<u><u>32,644</u></u>	<u><u>30,574</u></u>
The funds of the charity				
Restricted funds		12		
Unrestricted funds		12		
General funds			32,644	30,574
			<u>32,644</u>	<u>30,574</u>
Reserves		12		
Total funds			<u><u>32,644</u></u>	<u><u>30,574</u></u>

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

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

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

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

Approved by the board on 20 October 2023

And signed on its behalf by:

Skclubb

signed on 30/04/2024, 15:16:02 BST

S. Clubb

Trustee

20 October 2023

for the year ended 31 August 2023

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Change in basis of accounting or to previous accounts

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

Fund accounting

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

Income

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

Wivenhoe Pre-School

Notes to the Accounts

Expenditure

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

Taxation

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

Tangible fixed assets and depreciation

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

Fixtures, fittings and equipment	15-25% Reducing balance
----------------------------------	-------------------------

Stocks

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

Trade and other debtors

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

Cash and cash equivalents

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

Trade and other creditors

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

Leased assets

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

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

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

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

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

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

Pension costs

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

Receipt of donated goods, facilities and services

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

2 Company status

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

3 Statement of Financial Activities - prior year

	Unrestricted funds 2022 £	Total funds 2022 £
Income and endowments from:		
Charitable activities	69,820	69,820
Investments	9	9
Total	<u>69,829</u>	<u>69,829</u>
Expenditure on:		
Other	71,983	71,983
Total	<u>71,983</u>	<u>71,983</u>
Net income	<u>(2,154)</u>	<u>(2,154)</u>
Net income before other gains/(losses)	(2,154)	(2,154)
Other gains and losses:		
Net movement in funds	<u>(2,154)</u>	<u>(2,154)</u>
Reconciliation of funds:		
Total funds brought forward	32,728	32,728
Total funds carried forward	<u><u>30,574</u></u>	<u><u>30,574</u></u>

4 Income from charitable activities

	Unrestricted £	Total 2023 £	Total 2022 £
Pre-School fees and funding	80,850	80,850	69,523
Fundraising events	245	245	297
	<u>81,095</u>	<u>81,095</u>	<u>69,820</u>

5 Income from investments

	Unrestricted £	Total 2023 £	Total 2022 £
Deposit account interest	143	143	9
	<u>143</u>	<u>143</u>	<u>9</u>

Wivenhoe Pre-School
Notes to the Accounts

6 Expenditure on charitable activities

	Unrestricted	Total	Total
		2023	2022
	£	£	£
<i>Expenditure on charitable activities</i>			
Pre-School fees and funding	3,703	3,703	-
<i>Governance costs</i>			
	<u>3,703</u>	<u>3,703</u>	<u>-</u>

7 Other expenditure

	Unrestricted	Total	Total
		2023	2022
	£	£	£
Employee costs	61,926	61,926	58,053
Premises costs	8,318	8,318	6,521
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	212	212	263
General administrative costs	3,718	3,718	5,922
Legal and professional costs	1,291	1,291	1,224
	<u>75,465</u>	<u>75,465</u>	<u>71,983</u>

8 Net income/(expenditure) before transfers

	2023	2022
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	212	263
Independent Examiner's fee	378	-

9 Staff costs

	2023	2022
Salaries and wages	61,133	57,310
	<u>61,133</u>	<u>57,310</u>

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

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

	2023	2022
	Number	Number
Pre-school	7	6
	<u>7</u>	<u>6</u>

10 Tangible fixed assets

	Fixtures, fittings and equipment £	Total £
Cost or revaluation		
At 1 September 2022	2,436	2,436
At 31 August 2023	<u>2,436</u>	<u>2,436</u>
Depreciation and impairment		
At 1 September 2022	1,376	1,376
Depreciation charge for the year	212	212
At 31 August 2023	<u>1,588</u>	<u>1,588</u>
Net book values		
At 31 August 2023	<u>848</u>	<u>848</u>
At 31 August 2022	<u>1,060</u>	<u>1,060</u>

11 Creditors:

amounts falling due within one year

	2023 £	2022 £
Accruals	313	313
	<u>313</u>	<u>313</u>

12 Movement in funds

	At 1 September 2022 £	Incoming resources (including other gains/losses) £	Resources expended £	At 31 August 2023 £
Restricted funds:				
Unrestricted funds:				
General funds	30,574	81,238	(79,168)	32,644
Total funds	<u>30,574</u>	<u>81,238</u>	<u>(79,168)</u>	<u>32,644</u>

13 Analysis of net assets between funds

	Unrestricted funds £	Total £
Fixed assets	848	848
Net current assets	31,796	31,796
	<u>32,644</u>	<u>32,644</u>

Wivenhoe Pre-School
Notes to the Accounts

14 Reconciliation of net debt

	At 1		At 31
	September	Cash flows	August
	2022		2023
	£	£	£
Cash and cash equivalents	29,827	2,282	32,109
	<u>29,827</u>	<u>2,282</u>	<u>32,109</u>
Net debt	<u>29,827</u>	<u>2,282</u>	<u>32,109</u>

15 Related party disclosures
Controlling party

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

Wivenhoe Pre-School
Detailed Statement of Financial Activities
for the year ended 31 August 2023

	Unrestricted		
	funds	Total funds	Total funds
	2023	2023	2022
	£	£	£
Income and endowments from:			
Charitable activities			
Pre-School fees and funding	80,850	80,850	69,523
Fundraising events	245	245	297
	<u>81,095</u>	<u>81,095</u>	<u>69,820</u>
Investments			
Deposit account interest	143	143	9
	<u>143</u>	<u>143</u>	<u>9</u>
Total income and endowments	81,238	81,238	69,829
Expenditure on:			
Charitable activities			
Pre-School fees and funding	3,703	3,703	-
	<u>3,703</u>	<u>3,703</u>	<u>-</u>
Total of expenditure on charitable activities	3,703	3,703	-
Employee costs			
Salaries/wages	61,133	61,133	57,310
Staff entertainment	259	259	-
Staff training	534	534	743
	<u>61,926</u>	<u>61,926</u>	<u>58,053</u>
Premises costs			
Rent	7,988	7,988	6,521
Premises cleaning	330	330	-
	<u>8,318</u>	<u>8,318</u>	<u>6,521</u>
General administrative costs, including depreciation and amortisation			
Depreciation of Fixtures, fittings and equipment	212	212	263
Equipment expensed	1,619	1,619	2,705
General insurances	932	932	906
Stationery and printing	49	49	69
Subscriptions	260	260	-
Sundry expenses	798	798	2,142
Telephone, fax and broadband	60	60	100
	<u>3,930</u>	<u>3,930</u>	<u>6,185</u>
Legal and professional costs			
Audit/Independent examination fees	378	378	-
Accountancy and bookkeeping	913	913	1,224

Wivenhoe Pre-School
Detailed Statement of Financial Activities

	<u>1,291</u>	<u>1,291</u>	<u>1,224</u>
Total of expenditure of other costs	<u>75,465</u>	<u>75,465</u>	<u>71,983</u>
Total expenditure	79,168	79,168	71,983
Net gains on investments	-	-	-
	<u>2,070</u>	<u>2,070</u>	<u>(2,154)</u>
Net income/(expenditure)			
Net income/(expenditure) before other gains/(losses)	<u>2,070</u>	<u>2,070</u>	<u>(2,154)</u>
Other Gains	-	-	-
Net movement in funds	<u>2,070</u>	<u>2,070</u>	<u>(2,154)</u>
Reconciliation of funds:			
Total funds brought forward	30,574	30,574	32,728
Total funds carried forward	<u>32,644</u>	<u>32,644</u>	<u>30,574</u>

WIVENHOE PRE-SCHOOL

England & Wales - Charity number 1150173

Accounts

Wivenhoe Pre-School

Charity No. 1150173

Company No. 07578727

Trustees' Report and Unaudited Accounts

31 August 2022

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

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. 07578727

Charity No. 1150173

Registered Office

Congregational Church Hall

101 High Street

Wivenhoe

Colchester, Essex

CO7 1AB

Directors and Trustees

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

The following Directors and Trustees served during the year:

S. Clubb

C. Connell

O. Reeves

Accountants

Quantic Accountancy Limited

1 Second Avenue

Bluebridge

Halstead

Essex

CO9 2SU

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

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

Signed on behalf of the board

S. Clubb

samantha clubb

Trustee

signed on 25/05/2023, 11:43:04 BST

09 December 2022

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

Responsibilities and basis of report

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

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

Independent examiner's statement

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

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the financial statements have not been prepared in accordance with the Charities SORP (FRS 102).

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

Stuart Foster

signed on 25/05/2023, 11:45:29 BST

Stuart Foster FCCA

ACCA

Quantic Accountancy Limited

1 Second Avenue

Bluebridge

Halstead

Essex

CO9 2SU

09 December 2022

Wivenhoe Pre-School
Statement of Financial Activities
for the year ended 31 August 2022

	Notes	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income and endowments from:				
Charitable activities	4	297	297	172
Other trading activities	5	69,523	69,523	66,847
Investments	6	9	9	-
Total		69,829	69,829	67,019
Expenditure on:				
Other	7	71,983	71,983	64,125
Total		71,983	71,983	64,125
Net gains on investments		-	-	-
Net (expenditure)/income	8	(2,154)	(2,154)	2,894
Transfers between funds		-	-	-
Net (expenditure)/income before other gains/(losses)		(2,154)	(2,154)	2,894
Other gains and losses				
Net movement in funds		(2,154)	(2,154)	2,894
Reconciliation of funds:				
Total funds brought forward		32,728	32,728	29,834
Total funds carried forward		30,574	30,574	32,728

Wivenhoe Pre-School
 Summary Income and Expenditure Account
 for the year ended 31 August 2022

	2022 £	2021 £
Income	69,820	67,018
Interest and investment income	9	-
Gross income for the year	<u>69,829</u>	<u>67,018</u>
Expenditure	71,720	63,789
Depreciation and charges for impairment of fixed assets	263	336
Total expenditure for the year	<u>71,983</u>	<u>64,125</u>
Net (expenditure)/income before tax for the year	(2,154)	2,893
Net (expenditure)/income for the year	<u><u>(2,154)</u></u>	<u><u>2,893</u></u>

Wivenhoe Pre-School

Balance Sheet

at 31 August 2022

Company No. 07578727	Notes	2022 £	2021 £
Fixed assets			
Tangible assets	10	1,060	1,323
		<u>1,060</u>	<u>1,323</u>
Current assets			
Cash at bank and in hand		29,827	31,716
		<u>29,827</u>	<u>31,716</u>
Creditors: Amount falling due within one year	11	(313)	(311)
Net current assets		<u>29,514</u>	<u>31,405</u>
Total assets less current liabilities		<u>30,574</u>	<u>32,728</u>
Net assets excluding pension asset or liability		<u>30,574</u>	<u>32,728</u>
Total net assets		<u><u>30,574</u></u>	<u><u>32,728</u></u>
The funds of the charity			
Restricted funds	12		
Unrestricted funds	12		
General funds		30,574	32,728
		<u>30,574</u>	<u>32,728</u>
Reserves	12		
Total funds		<u><u>30,574</u></u>	<u><u>32,728</u></u>

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

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

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

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

Approved by the board on 09 December 2022

And signed on its behalf by:

samantha clubb

signed on 25/05/2023, 11:43:04 BST

S. Clubb

Trustee

09 December 2022

for the year ended 31 August 2022

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Change in basis of accounting or to previous accounts

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

Fund accounting

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

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

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

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

Income

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

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

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

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

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

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

Investment income This is included in the accounts when receivable.

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

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

Expenditure

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

Taxation

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

Tangible fixed assets and depreciation

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

Fixtures, fittings and equipment	15-25% Reducing balance
----------------------------------	-------------------------

Freehold investment property

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

Stocks

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

Trade and other debtors

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

Cash and cash equivalents

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

Trade and other creditors

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

Research and development

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

Foreign currencies

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

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

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

Leased assets

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

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

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

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

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

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

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

Pension costs

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

Receipt of donated goods, facilities and services

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

2 Company status

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

3 Statement of Financial Activities - prior year

	Unrestricted funds 2021 £	Total funds 2021 £
Income and endowments from:		
Charitable activities	172	172
Other trading activities	66,847	66,847
Total	<u>67,019</u>	<u>67,019</u>
Expenditure on:		
Other	64,125	64,125
Total	<u>64,125</u>	<u>64,125</u>
Net income	<u>2,894</u>	<u>2,894</u>
Net income before other gains/(losses)	2,894	2,894
Other gains and losses:		
Net movement in funds	<u>2,894</u>	<u>2,894</u>
Reconciliation of funds:		
Total funds brought forward	29,835	29,835
Total funds carried forward	<u><u>32,729</u></u>	<u><u>32,729</u></u>

4 Income from charitable activities

	Unrestricted	Total 2022	Total 2021
	£	£	£
Fundraising events	297	297	172
	<u>297</u>	<u>297</u>	<u>172</u>

5 Income from other trading activities

	Unrestricted	Total 2022	Total 2021
	£	£	£
Fees	69,523	69,523	66,847
	<u>69,523</u>	<u>69,523</u>	<u>66,847</u>

6 Income from investments

	Unrestricted	Total 2022	Total 2021
	£	£	£
Deposit account interest	9	9	-
	<u>9</u>	<u>9</u>	<u>-</u>

7 Other expenditure

	Unrestricted	Total 2022	Total 2021
	£	£	£
Employee costs	58,053	58,053	48,284
Premises costs	6,521	6,521	8,694
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	263	263	336
General administrative costs	5,922	5,922	4,774
Legal and professional costs	1,224	1,224	2,037
	<u>71,983</u>	<u>71,983</u>	<u>64,125</u>

8 Net (expenditure)/income before transfers

	2022	2021
This is stated after charging:	£	£
Depreciation of owned fixed assets	263	336
Independent Examiner's fee	378	360

9 Staff costs

	2022	2021
Salaries and wages	57,310	47,928
	<u>57,310</u>	<u>47,928</u>

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

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

	2022	2021
	Number	Number
Pre-school	6	6
	<u>6</u>	<u>6</u>

10 Tangible fixed assets

	Fixtures, fittings and equipment £	Total £
Cost or revaluation		
At 1 September 2021	2,436	2,436
At 31 August 2022	<u>2,436</u>	<u>2,436</u>
Depreciation and impairment		
At 1 September 2021	1,113	1,113
Depreciation charge for the year	263	263
At 31 August 2022	<u>1,376</u>	<u>1,376</u>
Net book values		
At 31 August 2022	<u>1,060</u>	<u>1,060</u>
At 31 August 2021	<u>1,323</u>	<u>1,323</u>

11 Creditors:

amounts falling due within one year

	2022 £	2021 £
Accruals	313	311
	<u>313</u>	<u>311</u>

12 Movement in funds

	At 1 September 2021	Incoming resources (including other gains/losses) £	Resources expended £	At 31 August 2022 £
Restricted funds:				
Unrestricted funds:				
General funds	32,728	69,829	(71,983)	30,574
Total funds	<u>32,728</u>	<u>69,829</u>	<u>(71,983)</u>	<u>30,574</u>

13 Analysis of net assets between funds

	Unrestricted funds £	Total £
Fixed assets	1,060	1,060
Net current assets	29,514	29,514
	<u>30,574</u>	<u>30,574</u>

14 Reconciliation of net debt

	At 1 September 2021 £	Cash flows £	At 31 August 2022 £
Cash and cash equivalents	31,716	(1,889)	29,827
	<u>31,716</u>	<u>(1,889)</u>	<u>29,827</u>
Net debt	<u>31,716</u>	<u>(1,889)</u>	<u>29,827</u>

15 Related party disclosures

Controlling party

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

Wivenhoe Pre-School
Detailed Statement of Financial Activities
for the year ended 31 August 2022

	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income and endowments from:			
Charitable activities			
Fundraising events	297	297	172
	<u>297</u>	<u>297</u>	<u>172</u>
Other trading activities			
Fees	69,523	69,523	66,847
	<u>69,523</u>	<u>69,523</u>	<u>66,847</u>
Investments			
Deposit account interest	9	9	-
	<u>9</u>	<u>9</u>	<u>-</u>
Total income and endowments	69,829	69,829	67,019
Expenditure on:			
Employee costs			
Salaries/wages	57,310	57,310	47,928
Staff training	743	743	356
	<u>58,053</u>	<u>58,053</u>	<u>48,284</u>
Premises costs			
Rent	6,521	6,521	8,694
	<u>6,521</u>	<u>6,521</u>	<u>8,694</u>
General administrative costs, including depreciation and amortisation			
Depreciation of Fixtures, fittings and equipment	263	263	336
Equipment expensed	2,705	2,705	773
General insurances	906	906	888
Stationery and printing	69	69	1,054
Sundry expenses	2,142	2,142	1,939
Telephone, fax and broadband	100	100	120
	<u>6,185</u>	<u>6,185</u>	<u>5,110</u>
Legal and professional costs			
Accountancy and bookkeeping	1,224	1,224	2,037
	<u>1,224</u>	<u>1,224</u>	<u>2,037</u>
Total of expenditure of other costs	<u>71,983</u>	<u>71,983</u>	<u>64,125</u>
Total expenditure	71,983	71,983	64,125
Net gains on investments	-	-	-
Net (expenditure)/income	<u>(2,154)</u>	<u>(2,154)</u>	<u>2,894</u>

Wivenhoe Pre-School
Detailed Statement of Financial Activities

Net (expenditure)/income before other gains/(losses)	<u>(2,154)</u>	<u>(2,154)</u>	<u>2,894</u>
Other Gains	<u>-</u>	<u>-</u>	<u>-</u>
Net movement in funds	<u>(2,154)</u>	<u>(2,154)</u>	<u>2,894</u>
Reconciliation of funds:			
Total funds brought forward	<u>32,728</u>	<u>32,728</u>	<u>29,834</u>
Total funds carried forward	<u><u>30,574</u></u>	<u><u>30,574</u></u>	<u><u>32,728</u></u>

Signatures' technical details

Signatures

wivenhoepreschool@hotmail.com

25/05/2023, 11:43:04 BST

Fingerprint

7f5aeb063afdb6d0e3e77dcee71dae9af39dfddd

stuart@quantic-ac.co.uk

25/05/2023, 11:45:29 BST

Fingerprint

293e8708aafdb01f693edb614f3d2b15aed29251

Event log

10.50.11.47 25/05/2023, 11:30:28 BST
Signing request created.

System 25/05/2023, 11:30:29 BST
Notification sent to wivenhoepreschool@hotmail.com.

System 25/05/2023, 11:42:39 BST
Signing page opened by signee wivenhoepreschool@hotmail.com.

System 25/05/2023, 11:43:04 BST
Signee wivenhoepreschool@hotmail.com signed document.

System 25/05/2023, 11:43:06 BST
Notification sent to stuart@quantic-ac.co.uk.

System 25/05/2023, 11:44:30 BST
Signing page opened by signee stuart@quantic-ac.co.uk.

System 25/05/2023, 11:45:29 BST
Signee stuart@quantic-ac.co.uk signed document.

System 25/05/2023, 11:45:30 BST
Signing process completed.

Summary

Envelope's ID: 71079k61

Document's hash: f74c6c3c57e0496b9e9b6f18d3c82b74d78401b3f3df1004d261914709105a84

Final stamp: 25/05/2023, 11:45:32 BST

Wivenhoe Pre-School
Charity No. 1150173
Company No. 07576727
Trustees' Report and Unaudited Accounts
31 August 2022

Verification QR Code



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WIVENHOE PRE-SCHOOL

England & Wales - Charity number 1150173

Accounts

REGISTERED COMPANY NUMBER: 07578727 (England and Wales)
REGISTERED CHARITY NUMBER: 1150173

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2021
FOR
WIVENHOE PRE-SCHOOL**

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

WIVENHOE PRE-SCHOOL

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

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Statement of Financial Activities	3
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WIVENHOE PRE-SCHOOL

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

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 August 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

07578727 (England and Wales)

Registered Charity number

1150173

Registered office

Congregational Church Hall
101 High Street
Wivenhoe
Colchester
Essex
CO7 1AB

Trustees

Mrs S Clubb
Ms N Canfield
Ms M Martin
Ms O Reeves
Mrs N Ward
Ms J Belcher (appointed 9.11.20)
Ms C L Connell (appointed 9.11.20)

Independent Examiner

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

15th March 2022

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

S Clubb

.....
Mrs S Clubb - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
WIVENHOE PRE-SCHOOL**

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

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

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

M Lewis

.....

Martyn Lewis

B.A. F.C.A. A.T.I.I.

Martyn Lewis Chartered Accountants

1 Brewery House

Brook Street

Wivenhoe

Essex

C07 9DS

18th March 2022

Date:

WIVENHOE PRE-SCHOOL

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

	Notes	2021 Unrestricted fund £	2020 Total funds £
INCOME AND ENDOWMENTS FROM			
Other trading activities	2	67,018	45,119
Investment income	3	-	25
Other income		<u>-</u>	<u>2,782</u>
Total		67,018	47,926
 EXPENDITURE ON			
Charitable activities			
Pre-School		64,125	54,237
		<u> </u>	<u> </u>
NET INCOME/(EXPENDITURE)		2,893	(6,311)
 RECONCILIATION OF FUNDS			
Total funds brought forward		29,835	36,146
		<u> </u>	<u> </u>
TOTAL FUNDS CARRIED FORWARD		<u>32,728</u>	<u>29,835</u>

The notes form part of these financial statements

WIVENHOE PRE-SCHOOL

BALANCE SHEET
31 August 2021

	Notes	2021 Unrestricted fund £	2020 Total funds £
FIXED ASSETS			
Tangible assets	8	1,323	940
CURRENT ASSETS			
Cash at bank and in hand		31,717	29,207
CREDITORS			
Amounts falling due within one year	9	(312)	(312)
		<hr/>	<hr/>
NET CURRENT ASSETS		<u>31,405</u>	<u>28,895</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>32,728</u>	<u>29,835</u>
NET ASSETS		<u>32,728</u>	<u>29,835</u>
FUNDS			
Unrestricted funds	10	<u>32,728</u>	<u>29,835</u>
TOTAL FUNDS		<u>32,728</u>	<u>29,835</u>

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

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

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

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:

.....
S Clubb - Trustee

The notes form part of these financial statements

WIVENHOE PRE-SCHOOL

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

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

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

Income

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

Expenditure

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

Tangible fixed assets

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

Fixtures and fittings	- 25% on reducing balance
Computer equipment	- 25% on reducing balance

Taxation

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

Fund accounting

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

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

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

2. OTHER TRADING ACTIVITIES

	2021	2020
	£	£
Fundraising events	172	198
Fees	<u>66,846</u>	<u>44,921</u>
	<u>67,018</u>	<u>45,119</u>

WIVENHOE PRE-SCHOOL

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

3. INVESTMENT INCOME

	2021	2020
	£	£
Deposit account interest	<u>-</u>	<u>25</u>

4. NET INCOME/(EXPENDITURE)

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

	2021	2020
	£	£
Depreciation - owned assets	<u>336</u>	<u>188</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

6. STAFF COSTS

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

	2021	2020
Pre-school	<u>6</u>	<u>5</u>

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

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Other trading activities	45,119
Investment income	25
Other income	<u>2,782</u>
Total	47,926
 EXPENDITURE ON	
Charitable activities	
Pre-School	54,237
	<u> </u>
NET INCOME/(EXPENDITURE)	(6,311)

WIVENHOE PRE-SCHOOL

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

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

Unrestricted
fund
£

RECONCILIATION OF FUNDS

Total funds brought forward 36,146

TOTAL FUNDS CARRIED FORWARD 29,835

8. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 September 2020	1,097	620	1,717
Additions	<u>-</u>	<u>719</u>	<u>719</u>
At 31 August 2021	<u>1,097</u>	<u>1,339</u>	<u>2,436</u>
DEPRECIATION			
At 1 September 2020	304	473	777
Charge for year	<u>119</u>	<u>217</u>	<u>336</u>
At 31 August 2021	<u>423</u>	<u>690</u>	<u>1,113</u>
NET BOOK VALUE			
At 31 August 2021	<u>674</u>	<u>649</u>	<u>1,323</u>
At 31 August 2020	<u>793</u>	<u>147</u>	<u>940</u>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Other creditors	<u>312</u>	<u>312</u>

10. MOVEMENT IN FUNDS

	At 1.9.20 £	Net movement in funds £	At 31.8.21 £
Unrestricted funds			
General fund	29,835	2,893	32,728
TOTAL FUNDS	<u>29,835</u>	<u>2,893</u>	<u>32,728</u>

WIVENHOE PRE-SCHOOL

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

10. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	67,018	(64,125)	2,893
	-----	-----	-----
TOTAL FUNDS	<u>67,018</u>	<u>(64,125)</u>	<u>2,893</u>

Comparatives for movement in funds

	At 1.9.19 £	Net movement in funds £	At 31.8.20 £
Unrestricted funds			
General fund	36,146	(6,311)	29,835
	-----	-----	-----
TOTAL FUNDS	<u>36,146</u>	<u>(6,311)</u>	<u>29,835</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	47,926	(54,237)	(6,311)
	-----	-----	-----
TOTAL FUNDS	<u>47,926</u>	<u>(54,237)</u>	<u>(6,311)</u>

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

	At 1.9.19 £	Net movement in funds £	At 31.8.21 £
Unrestricted funds			
General fund	36,146	(3,418)	32,728
	-----	-----	-----
TOTAL FUNDS	<u>36,146</u>	<u>(3,418)</u>	<u>32,728</u>

WIVENHOE PRE-SCHOOL

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

10. 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 £
Unrestricted funds			
General fund	114,944	(118,362)	(3,418)
	—————	—————	—————
TOTAL FUNDS	<u>114,944</u>	<u>(118,362)</u>	<u>(3,418)</u>

11. RELATED PARTY DISCLOSURES

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

WIVENHOE PRE-SCHOOL

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

	2021 £	2020 £
INCOME AND ENDOWMENTS		
Other trading activities		
Fundraising events	172	198
Fees	<u>66,846</u>	<u>44,921</u>
	67,018	45,119
Investment income		
Deposit account interest	-	25
Other income		
Government grants	<u>-</u>	<u>2,782</u>
Total incoming resources	67,018	47,926
EXPENDITURE		
Charitable activities		
Wages	47,928	39,413
Rent	8,694	10,143
Insurance	888	879
Telephone	120	-
Postage and stationery	1,054	462
Sundries & refreshments	1,939	1,933
Accountancy	1,512	1,008
Professional fees	525	-
Depreciation of tangible fixed assets	<u>336</u>	<u>189</u>
	62,996	54,027
Support costs		
Management		
Training	356	210
Equipment	<u>773</u>	<u>-</u>
	1,129	210
Total resources expended	<u>64,125</u>	<u>54,237</u>
Net income/(expenditure)	<u>2,893</u>	<u>(6,311)</u>

This page does not form part of the statutory financial statements