

WEELEY RAINBOW PRE-SCHOOL LIMITED

England & Wales · Charity number 1158369

Details

Status Registered

Legal form Charitable company

Company number [08456828](#)

Registered 2014-08-27

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

Contact

Address C/O St Andrews Primary School
Main Road
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Website www.weeleyrainbowpreschool.co.uk

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:1.1 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. 1.2 ENCOURAGING THE STUDY OF THE NEEDS OF SUCH CHILDREN AND THEIR FAMILIES AND PROMOTING PUBLIC INTEREST IN AND RECOGNITION OF SUCH NEEDS.1.3 INSTIGATING AND ADHERING TO AND FURTHERING THE AIMS AND OBJECTS OF THE PRE-SCHOOL LEARNING ALLIANCE.

Activities: We are a Pre-school located in Weeley Essex, offering childcare for 2 - 5 years term time only. This year we completed one of our projects, to have a large canopy for our children to be able to play outside in all weathers. This was an amazing achievement for us, as we have been saving and holding events for many year to raise the funds.

Classification

- **How:** Provides Services, Other Charitable Activities
- **What:** General Charitable Purposes, Education/training
- **Who:** Children/young People

Geography

- Essex

Finances

Period end	Income	Expenditure	Assets	Employees
2024-09-30	£100,932	£100,713	-	-
2023-09-30	£93,152	£97,160	-	-
2022-09-30	£85,737	£90,357	-	-
2021-09-30	£99,996	£112,609	-	-
2020-09-30	£121,906	£107,176	-	-

Trustees

Name	Role	Appointed
Victoria Hurrell	Chair	2015-10-08
James Hurrell		2016-09-29
Rachel Carr		2015-10-08

WEELEY RAINBOW PRE-SCHOOL LIMITED

England & Wales - Charity number 1158369

Accounts

Weeley Rainbow Pre-School Limited
(A company limited by guarantee)
Report and financial statements
for the year ended 30 September 2024

Charity number 1158369

Company number 08456828

Clacton Business Services Ltd
Chartered Accountants
Hurlingham Chambers
61 Station Road
Clacton-On-Sea
Essex. CO15 1SD

Weeley Rainbow Pre-School Limited
(A company limited by guarantee)

Financial Statements
For the Year Ended 30 September 2024

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Weeley Rainbow Pre-School Limited
(A company limited by guarantee)
Legal and administrative information

Charity number	1158369
Company number	08456828
Registered office	51 Hazel Avenue Kirby Cross Frinton on Sea Essex CO13 0GX
Trustees	Mrs. Victoria Hurrell (Chairperson) Mr. James Hurrell Miss Racheal Carr (Secretary)
Accountants	Clacton Business Services Limited Chartered Accountants Hurlingham Chambers 61 Station Road Clacton-on-Sea Essex CO15 1SD

Weeley Rainbow Pre-School Limited
(A company limited by guarantee)

Report of the trustees
For the year ended 30th September 2024

The Trustees present their report and the financial statements for the year ended 30 September 2024. The trustees who served during the year and up to the date of this report are set out on Page 1.

Objectives and activities

Objectives

The objective of the pre-school is to enhance the development and education of children under statutory school age by encouraging parents to understand and provide for the needs of their children through community groups.

Main activities to achieve the objectives

All our activities are based on the Early Years Foundation Stage curriculum set by the department of Education and these can be structured by means of an organised activity i.e. number painting or by free play activities where the children make their own decisions on what activities they would like to do. i.e. role playing using dressing up clothes.

Achievements and performance

The preschool has performed satisfactorily in the year and has achieved the objectives outlined above.

Financial review

Funding sources

The main source of income is from government funding and fees paid by parents.

Reserves Policy

The total unrestricted fund as at 30 September 2024 amounted to £16,095. This is maintained to cover any unforeseeable expenses and for the expansion of the nursery.

Weeley Rainbow Pre-School Limited
(A company limited by guarantee)

Report of the trustees (continued)
For the year ended 30 September 2024

Future Plans

To continue to run the nursery and gradually improve and expand the services provided by raising awareness and promoting it through various events and advertising.

Responsibilities of the Management Committee

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of charity and of the incoming resources and application of resources of the charity for that year. In preparing these financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper account records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011 and the Charity (Accounts and Reports) Regulations 2009. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Members of the Management Committee

Members of the Management Committee, who are directors for the purpose of company law and trustees for the purpose of charity law, who served during the year and up to the date of this report are set out on page 1

Approved by the management committee on 10/09/2025 and signed on its behalf by;



V Hurrell
Director & Chairperson

Independent examiner's report to the management committee on the unaudited financial statements of Weeley Rainbow Pre-School Limited

We report on the accounts of Weeley Rainbow Pre-School Limited for the year ended 30 September 2024 set out on pages 5 to 9.

Respective responsibilities of management committee and independent examiner

As the management committee you are responsible for the preparation of the accounts, you consider that the audit requirement of section 28 of the Charities Act 2006 (the Act), as amended by section 144 of the Charities Act 2011 does not apply and that an independent examination is needed. It is my responsibility to examine the accounts under section 145 of the Act, as amended; to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the Act, as amended; and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

Our examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention;

- (i) which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep proper accounting records in accordance with section 130 of the Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Acthave not been met; or
- (ii) To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Independent examiner



Clacton Business Services Ltd
Chartered Accountants

Weeley Rainbow Pre-School Limited
(A company limited by guarantee)

Statement of financial activities
For the year ended 30 September 2024

	Unrestricted Funds £	Restricted Funds £	2024 Total £	2023 Total £
Incoming resources				
Incoming resources from generating funds:				
<i>Voluntary income</i>				
Grants	95,534	-	95,534	86,279
Fees	5,398	-	5,398	6,873
<i>Activities for generating funds</i>				
Fund raising	-	-	-	-
Interest	-	-	-	-
Total incoming resources	100,932	-	100,932	93,152
Resources expended				
Wages	65,209	-	65,209	66,011
Food & Suppliers	13,299	-	13,299	8,824
Pre-School Equipment	4,651	-	4,651	1,770
Rent & Hall Hire	4,738	-	4,738	4,388
Rates & Water	393	-	393	432
Light & Heat	-	-	-	-
Telephone, Mobile & Internet	798	-	798	705
Postage, stationary & small office equip	430	-	430	3,495
Advertising	-	-	-	254
Staff Expenses	1,364	-	1,364	206
Staff training & DBS checks	695	-	695	710
Admin Expenses	-	-	-	450
Repairs & Renewals	2,247	-	2,247	1,740
Subscriptions	195	-	195	-
Sundry Expenses	631	-	631	424
Insurance	2,031	-	2,031	1,659
Professional Fees	35	-	35	192
Legal & HR Fees	-	-	-	-
Accountancy	1,213	-	1,213	1,084
Bank charges	69	-	69	63
Loan Interest	286	-	286	1,809
Fines & Penalties	-	-	-	-
Depreciation	2,429	-	2,429	2,944
Total resources expended	100,713	-	100,713	97,160
(Deficit) Surplus	219	-	219	(4,008)
Total funds brought forward	15,876	-	15,876	19,884
Total funds carried forward	16,095	-	16,095	15,876

The statement of financial activities includes all gains and losses in the year and therefore a separate statement of total recognized gains and losses has not been prepared.
All of the above amounts relate to continuing activities.

Weeley Rainbow Pre-School Limited
(A company limited by guarantee)

Balance sheet
As at 30 September 2024

	Notes	2024		2023	
		£	£	£	£
Fixed Assets					
Tangible Assets	3		11,487		13,284
Current assets					
Debtors	4	606		606	
Cash at bank and in hand		13,545		9,589	
		<u>14,151</u>		<u>10,195</u>	
Creditors: amounts falling					
Due within one year	5	<u>9,543</u>		<u>7,603</u>	
Net current assets			<u>4,608</u>		<u>2,592</u>
Net assets			<u>16,095</u>		<u>15,876</u>
Funds					
Unrestricted income funds			<u>16,095</u>		<u>15,876</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 30 September 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2024 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for;

- ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the 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 Section 394 and 395 and which comply with the requirements of the Companies Act 2006 relating to financial statements, so far applicable to the company.

The financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements were approved by the Management Committee on 10/6/25 and were signed on its behalf by:


V Hurrell
Director & Chairperson

Weeley Rainbow Pre-School Limited
(A company limited by guarantee)

Notes to the financial statements
For the year ended 30 September 2024

1. Accounting policies

The principal accounting policies are summarized below. The accounting policies have been consistently throughout the year and the preceding year.

1.1. Basis of accounting

The financial statements are prepared under the historical cost convention and in accordance with the Statement of Recommended Practice "Accounting and reporting by charities" issued in March 2005 (SORP 2005) and the Charities Act 1993.

1.2. Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income.

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Income from investments is included in the year in which it is receivable.

1.3. Resources expended

Expenditure is recognized on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity.

Weeley Rainbow Pre-School Limited
(A company limited by guarantee)

Notes to the financial statements
For the year ended 30 September 2024

2. Employees

Employment costs

	2024	2023
	£	£
Wages and salaries	64,044	64,973
Social security costs	-	-
Pension costs	1,165	1,038
	<u>65,209</u>	<u>66,011</u>

No employee received emoluments of more than £60,000

Number of employees

The average number of employees during the year, calculated on the basis of full-time equivalents, was as follows:

	2024	2023
	Number	Number
	4	6
	<u>4</u>	<u>6</u>

3. Fixed Assets

	Fixtures & Fittings
COST	
At 1 September 2023	46,816
Additions	632
At 30 September 2024	<u>47,448</u>
DEPRECIATION	
At 1 September 2023	33,532
Charge for year	2,429
At 30 September 2024	<u>35,961</u>
NET BOOK VALUE	
At 30 September 2024	<u>11,487</u>
At 1 September 2023	<u>13,284</u>

Weeley Rainbow Pre-School Limited
(A company limited by guarantee)

Notes to the financial statements
For the year ended 30 September 2024

4. Debtors

	2024 £	2023 £
Prepayments	-	-
Debtors	606	606
	<hr/>	<hr/>
	606	606

5. Creditors: amounts falling due
Within one year

	2024 £	2023 £
Accruals	1,056	960
Creditors	-	-
Taxation	8,270	4,537
Pension	217	156
Loan	-	1,950
	<hr/>	<hr/>
	9,543	7,603

WEELEY RAINBOW PRE-SCHOOL LIMITED

England & Wales - Charity number 1158369

Accounts

Weeley Rainbow Pre-School Limited
(A company limited by guarantee)
Report and financial statements
for the year ended 30 September 2023

Charity number 1158369

Company number 08456828

Clacton Business Services Ltd
Chartered Accountants
Hurlingham Chambers
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Weeley Rainbow Pre-School Limited
(A company limited by guarantee)

Financial Statements
For the Year Ended 30 September 2023

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Weeley Rainbow Pre-School Limited
(A company limited by guarantee)
Legal and administrative information

Charity number	1158369
Company number	08456828
Registered office	16 The Green Clacton-On-Sea Essex CO16 7BH
Trustees	Mrs. Victoria Hurrell (Chairperson) Mr. James Hurrell Miss Racheal Carr (Secretary)
Accountants	Clacton Business Services Limited Chartered Accountants Hurlingham Chambers 61 Station Road Clacton-on-Sea Essex CO15 1SD

Weeley Rainbow Pre-School Limited
(A company limited by guarantee)

Report of the trustees
For the year ended 30th September 2023

The Trustees present their report and the financial statements for the year ended 30 September 2023. The trustees who served during the year and up to the date of this report are set out on Page 1.

Objectives and activities

Objectives

The objective of the pre-school is to enhance the development and education of children under statutory school age by encouraging parents to understand and provide for the needs of their children through community groups.

Main activities to achieve the objectives

All our activities are based on the Early Years Foundation Stage curriculum set by the department of Education and these can be structured by means of an organised activity i.e. number painting or by free play activities where the children make their own decisions on what activities they would like to do. i.e. role playing using dressing up clothes.

Achievements and performance

The preschool has performed satisfactorily in the year and has achieved the objectives outlined above.

Financial review

Funding sources

The main source of income is from government funding and fees paid by parents.

Reserves Policy

The total unrestricted fund as at 30 September 2023 amounted to £15,876. This is maintained to cover any unforeseeable expenses and for the expansion of the nursery.

Weeley Rainbow Pre-School Limited
(A company limited by guarantee)

Report of the trustees (continued)
For the year ended 30 September 2023

Future Plans

To continue to run the nursery and gradually improve and expand the services provided by raising awareness and promoting it through various events and advertising.

Responsibilities of the Management Committee

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of charity and of the incoming resources and application of resources of the charity for that year. In preparing these financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper account records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011 and the Charity (Accounts and Reports) Regulations 2009. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Members of the Management Committee

Members of the Management Committee, who are directors for the purpose of company law and trustees for the purpose of charity law, who served during the year and up to the date of this report are set out on page 1

Approved by the management committee on

and signed on its behalf by;

25/08/2024 . 

V Hurrell
Director & Chairperson

Independent examiner's report to the management committee on the unaudited financial statements of Weeley Rainbow Pre-School Limited

We report on the accounts of Weeley Rainbow Pre-School Limited for the year ended 30 September 2023 set out on pages 5 to 9.

Respective responsibilities of management committee and independent examiner

As the management committee you are responsible for the preparation of the accounts, you consider that the audit requirement of section 28 of the Charities Act 2006 (the Act), as amended by section 144 of the Charities Act 2011 does not apply and that an independent examination is needed. It is my responsibility to examine the accounts under section 145 of the Act, as amended; to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the Act, as amended; and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

Our examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention;

- (i) which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep proper accounting records in accordance with section 130 of the Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Acthave not been met; or
- (ii) To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Independent examiner

CBS Ltd

Clacton Business Services Ltd
Chartered Accountants

25/08/2024

Weeley Rainbow Pre-School Limited
(A company limited by guarantee)

Statement of financial activities
For the year ended 30 September 2023

	Unrestricted Funds £	Restricted Funds £	2023 Total £	2022 Total £
Incoming resources				
Incoming resources from generating funds:				
<i>Voluntary income</i>				
Grants	86,279	-	86,279	74,676
Fees	6,873	-	6,873	11,061
<i>Activities for generating funds</i>				
Fund raising	-	-	-	-
Interest	-	-	-	-
Total incoming resources	93,152	-	93,152	85,737
Resources expended				
Wages	2 66,011	-	66,011	63,765
Food & Suppliers	8,824	-	8,824	5,876
Pre-School Equipment	1,770	-	1,770	1,348
Rent & Hall Hire	4,388	-	4,388	2,028
Rates & Water	432	-	432	296
Light & Heat	-	-	-	-
Telephone, Mobile & Internet	705	-	705	658
Postage, stationary & small office equip	3,495	-	3,495	695
Advertising	254	-	254	25
Staff Expenses	206	-	206	830
Staff training & DBS checks	710	-	710	1,340
Admin Expenses	450	-	450	3,475
Repairs & Renewals	1,740	-	1,740	498
Sundry Expenses	424	-	424	-
Insurance	1,659	-	1,659	1,465
Professional Fees	192	-	192	243
Legal & HR Fees	-	-	-	174
Accountancy	1,084	-	1,084	1,057
Bank charges	63	-	63	65
Loan Interest	1,809	-	1,809	2,760
Fines & Penalties	-	-	-	-
Depreciation	2,944	-	2,944	3,759
Total resources expended	97,160	-	97,160	90,357
(Deficit) Surplus	(4,008)	-	(4,008)	(4,620)
Total funds brought forward	19,884	-	19,884	24,504
Total funds carried forward	15,876	-	15,876	19,884

The statement of financial activities includes all gains and losses in the year and therefore a separate statement of total recognized gains and losses has not been prepared.
All of the above amounts relate to continuing activities.

Weeley Rainbow Pre-School Limited
(A company limited by guarantee)

Notes to the financial statements
For the year ended 30 September 2023

1. Accounting policies

The principal accounting policies are summarized below. The accounting policies have been consistently throughout the year and the preceding year.

1.1. Basis of accounting

The financial statements are prepared under the historical cost convention and in accordance with the Statement of Recommended Practice "Accounting and reporting by charities" issued in March 2005 (SORP 2005) and the Charities Act 1993.

1.2. Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income.

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Income from investments is included in the year in which it is receivable.

1.3. Resources expended

Expenditure is recognized on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity.

Weeley Rainbow Pre-School Limited
(A company limited by guarantee)

Notes to the financial statements
For the year ended 30 September 2023

2. Employees

Employment costs

	2023	2022
	£	£
Wages and salaries	64,973	63,057
Social security costs	-	-
Pension costs	1,038	708
	<u>66,011</u>	<u>63,765</u>

No employee received emoluments of more than £60,000

Number of employees

The average number of employees during the year, calculated on the basis of full-time equivalents, was as follows:

	2023	2022
	Number	Number
	<u>6</u>	<u>7</u>

3. Fixed Assets

	Fixtures & Fittings
COST	
At 1 September 2022	46,816
Additions	-
	<u>46,816</u>
At 30 September 2023	46,816
DEPRECIATION	
At 1 September 2022	30,588
Charge for year	2,944
	<u>33,532</u>
At 30 September 2023	33,532
NET BOOK VALUE	
At 30 September 2023	<u>13,284</u>
At 1 September 2022	<u>16,228</u>

Weeley Rainbow Pre-School Limited
(A company limited by guarantee)

Notes to the financial statements
For the year ended 30 September 2023

4. Debtors

	2023 £	2022 £
Prepayments	-	400
Debtors	606	644
	<hr/>	<hr/>
	606	1,044

5. Creditors: amounts falling due
Within one year

	2023 £	2022 £
Accruals	960	900
Creditors	-	-
Taxation	4,537	6,248
Pension	156	19
Loan	1,950	1,514
	<hr/>	<hr/>
	7,603	8,681

WEELEY RAINBOW PRE-SCHOOL LIMITED

England & Wales - Charity number 1158369

Accounts

Weeley Rainbow Pre-School Limited
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Report and financial statements
for the year ended 30 September 2022

Charity number 1158369

Company number 08456828

Clacton Business Services Ltd
Chartered Accountants
Hurlingham Chambers
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Weeley Rainbow Pre-School Limited
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Financial Statements
For the Year Ended 30 September 2022

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Weeley Rainbow Pre-School Limited
(A company limited by guarantee)
Legal and administrative information

Charity number 1158369

Company number 08456828

Registered office 16 The Green
Clacton-On-Sea
Essex
CO16 7BH

Trustees Mrs. Victoria Hurrell (Chairperson)
Mr. James Hurrell
Miss Racheal Carr (Secretary)

Accountants Clacton Business Services Limited
Chartered Accountants
Hurlingham Chambers
61 Station Road
Clacton-on-Sea
Essex
CO15 1SD

**Weeley Rainbow Pre-School Limited
(A company limited by guarantee)**

**Report of the trustees
For the year ended 30th September 2022**

The Trustees present their report and the financial statements for the year ended 30 September 2022. The trustees who served during the year and up to the date of this report are set out on Page 1.

Objectives and activities

Objectives

The objective of the pre-school is to enhance the development and education of children under statutory school age by encouraging parents to understand and provide for the needs of their children through community groups.

Main activities to achieve the objectives

All our activities are based on the Early Years Foundation Stage curriculum set by the department of Education and these can be structured by means of an organised activity i.e. number painting or by free play activities where the children make their own decisions on what activities they would like to do. i.e. role playing using dressing up clothes.

Achievements and performance

The preschool has performed satisfactorily in the year and has achieved the objectives outlined above.

Financial review

Funding sources

The main source of income is from government funding and fees paid by parents.

Reserves Policy

The total unrestricted fund as at 30 September 2022 amounted to £19,884. This is maintained to cover any unforeseeable expenses and for the expansion of the nursery.

**Weeley Rainbow Pre-School Limited
(A company limited by guarantee)**

**Report of the trustees (continued)
For the year ended 30 September 2022**

Future Plans

To continue to run the nursery and gradually improve and expand the services provided by raising awareness and promoting it through various events and advertising.

Responsibilities of the Management Committee

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of charity and of the incoming resources and application of resources of the charity for that year. In preparing these financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper account records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011 and the Charity (Accounts and Reports) Regulations 2009. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Members of the Management Committee

Members of the Management Committee, who are directors for the purpose of company law and trustees for the purpose of charity law, who served during the year and up to the date of this report are set out on page 1

Approved by the management committee on
behalf by;

and signed on its

V Hurrell
Director & Chairperson

Independent examiner's report to the management committee on the unaudited financial statements of Weeley Rainbow Pre-School Limited

We report on the accounts of Weeley Rainbow Pre-School Limited for the year ended 30 September 2022 set out on pages 5 to 9.

Respective responsibilities of management committee and independent examiner

As the management committee you are responsible for the preparation of the accounts, you consider that the audit requirement of section 28 of the Charities Act 2006 (the Act), as amended by section 144 of the Charities Act 2011 does not apply and that an independent examination is needed. It is my responsibility to examine the accounts under section 145 of the Act, as amended; to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the Act, as amended; and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

Our examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention;

- (i) which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep proper accounting records in accordance with section 130 of the Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act have not been met; or
- (ii) To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Independent examiner

Clacton Business Services Ltd
Chartered Accountants

Weeley Rainbow Pre-School Limited
(A company limited by guarantee)

Statement of financial activities
For the year ended 30 September 2022

	Unrestricted	Restricted	2022	2021
	Funds	Funds	Total	Total
	£	£	£	£
Incoming resources				
Incoming resources from generating funds:				
<i>Voluntary income</i>				
Grants	74,676	-	74,676	94,766
Fees	11,061	-	11,061	3,249
COVID Grants	-	-	-	1,981
<i>Activities for generating funds</i>				
Fund raising	-	-	-	-
Interest	-	-	-	-
Total incoming resources	85,737	-	85,737	99,996
Resources expended				
Wages	2	63,765	63,765	62,309
Food & Suppliers		5,876	5,876	9,927
Pre-School Equipment		1,348	1,348	815
Rent & Hall Hire		2,028	2,028	6,153
Rates & Water		296	296	101
Light & Heat		-	-	200
Telephone, Mobile & Internet		658	658	635
Postage and stationery		695	695	3,226
Advertising		25	25	359
Staff Expenses		830	830	737
Staff training & DBS checks		1,340	1,340	-
Admin Expenses		3,475	3,475	12,650
Repairs & Renewals		498	498	3,715
Sundry Expenses		-	-	-
Insurance		1,465	1,465	1,477
Professional Fees		243	243	2,106
Legal & HR Fees		174	174	418
Accountancy		1,057	1,057	1,509
Bank charges		65	65	82
Loan Interest		2,760	2,760	-
Fines & Penalties		-	-	1,880
Depreciation		3,759	3,759	4,310
Total resources expended		90,357	90,357	112,609
(Deficit) Surplus		(4,620)	(4,620)	(12,613)
Total funds brought forward		24,504	24,504	37,117
Transfer from Share Premium		-	-	-

Total funds carried forward	19,884	-	19,884	24,504
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The statement of financial activities includes all gains and losses in the year and therefore a separate statement of total recognized gains and losses has not been prepared. All of the above amounts relate to continuing activities.

The notes on pages 7 to 9 form an integral part of these financial statements.
Page 5

Weeley Rainbow Pre-School Limited
(A company limited by guarantee)

Balance sheet
As at 30 September 2022

		2022		2021	
	Notes	£	£	£	£
Fixed Assets					
Tangible Assets	3		16,228		17,854
Current assets					
Debtors	4	1,044		362	
Cash at bank and in hand		12,293		12,557	
		12,337		12,919	
Creditors: amounts falling Due within one year					
	5	8,681		6,269	
			3,656		6,650
Net current assets			19,884		24,504
Net assets			19,884		24,504
Funds					
Unrestricted income funds			19,884		24,504

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 30 September 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2022 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for;

- a. ensuring that the company keeps accounting records which 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 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 Section 394 and 395 and which comply with the requirements of the Companies Act 2006 relating to financial statements, so far applicable to the company.

The financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements were approved by the Management Committee
on.....
and were signed on its behalf by:

V Hurrell
Director & Chairperson

The notes on pages 7 to 9 form an integral part of these financial statements.
Page 6

Weeley Rainbow Pre-School Limited
(A company limited by guarantee)

Notes to the financial statements
For the year ended 30 September 2022

1. Accounting policies

The principal accounting policies are summarized below. The accounting policies have been consistently throughout the year and the preceding year.

1.1. Basis of accounting

The financial statements are prepared under the historical cost convention and in accordance with the Statement of Recommended Practice "Accounting and reporting by charities" issued in March 2005 (SORP 2005) and the Charities Act 1993.

1.2. Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income.

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Income from investments is included in the year in which it is receivable.

1.3. Resources expended

Expenditure is recognized on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity.

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**Weeley Rainbow Pre-School Limited
(A company limited by guarantee)**

**Notes to the financial statements
For the year ended 30 September 2022**

2. Employees

Employment costs

	2022	2021
	£	£
Wages and salaries	63,057	61,546
Social security costs	-	-
Pension costs	708	763
	<hr/>	<hr/>
	63,765	62,309
	<hr/>	<hr/>

No employee received emoluments of more than £60,000

Number of employees

The average number of employees during the year, calculated on the basis of full-time equivalents, was as follows:

	2022	2021
	Number	Number
	7	6
	<hr/>	<hr/>

3. Fixed Assets

	Fixtures & Fittings
COST	
At 1 September 2021	44,683
Additions	2,133

At 30 September 2022	46,816
DEPRECIATION	
At 1 September 2021	26,829
Charge for year	3,759
At 30 September 2022	30,588
NET BOOK VALUE	
At 30 September 2022	16,228
At 1 September 2021	17,854

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Weeley Rainbow Pre-School Limited
(A company limited by guarantee)

Notes to the financial statements
For the year ended 30 September 2022

4. Debtors

	2022	2021
	£	£
Prepayments	400	174
Debtors	644	188
	<hr/>	1,044
362		<hr/>

5. Creditors: amounts falling due
Within one year

	2022	2021
	£	£
Accruals	900	840
Creditors	-	810
Taxation	6,248	4,524
Pension	19	95
Loan	1,514	-
	<hr/>	8,681
	8,681	6,269
		<hr/>

WEELEY RAINBOW PRE-SCHOOL LIMITED

England & Wales - Charity number 1158369

Accounts

Weeley Rainbow Pre-School Limited
(A company limited by guarantee)
Report and financial statements
for the year ended 30 September 2020

Charity number 1158369

Company number 08456828

Clacton Business Services Ltd
Chartered Accountants
Hurlingham Chambers
61 Station Road
Clacton-On-Sea
Essex. CO15 1SD

Weeley Rainbow Pre-School Limited
(A company limited by guarantee)

Financial Statements
For the Year Ended 30 September 2020

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Statement of financial activities	5
Balance sheet	6
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Weeley Rainbow Pre-School Limited
(A company limited by guarantee)
Legal and administrative information

Charity number	1158369
Company number	08456828
Registered office	16 The Green Clacton-On-Sea Essex CO16 7BH
Trustees	Mrs. Victoria Hurrell (Chairperson) Mr. James Hurrell Miss Racheal Carr (Secretary)
Accountants	Clacton Business Services Limited Chartered Accountants Hurlingham Chambers 61 Station Road Clacton-on-Sea Essex CO15 1SD

**Weeley Rainbow Pre-School Limited
(A company limited by guarantee)**

**Report of the trustees
For the year ended 30th September 2020**

The Trustees present their report and the financial statements for the year ended 30 September 2020. The trustees who served during the year and up to the date of this report are set out on Page 1.

Objectives and activities

Objectives

The objective of the pre-school is to enhance the development and education of children under statutory school age by encouraging parents to understand and provide for the needs of their children through community groups.

Main activities to achieve the objectives

All our activities are based on the Early Years Foundation Stage curriculum set by the department of Education and these can be structured by means of an organised activity i.e. number painting or by free play activities where the children make their own decisions on what activities they would like to do. i.e. role playing using dressing up clothes.

Achievements and performance

The preschool has performed satisfactorily in the year and has achieved the objectives outlined above.

Financial review

Funding sources

The main source of income is from government funding and fees paid by parents.

Reserves Policy

The total unrestricted fund as at 30 September 2020 amounted to £37,117. This is maintained to cover any unforeseeable expenses and for the expansion of the nursery.

**Weeley Rainbow Pre-School Limited
(A company limited by guarantee)**

**Report of the trustees (continued)
For the year ended 30 September 2020**

Future Plans

To continue to run the nursery and gradually improve and expand the services provided by raising awareness and promoting it through various events and advertising.

Responsibilities of the Management Committee

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of charity and of the incoming resources and application of resources of the charity for that year. In preparing these financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper account records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011 and the Charity (Accounts and Reports) Regulations 2009. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Members of the Management Committee

Members of the Management Committee, who are directors for the purpose of company law and trustees for the purpose of charity law, who served during the year and up to the date of this report are set out on page 1

Approved by the management committee on
behalf by;

and signed on its

V Hurrell
Director & Chairperson

Independent examiner's report to the management committee on the unaudited financial statements of Weeley Rainbow Pre-School Limited

We report on the accounts of Weeley Rainbow Pre-School Limited for the year ended 30 September 2020 set out on pages 5 to 9.

Respective responsibilities of management committee and independent examiner

As the management committee you are responsible for the preparation of the accounts, you consider that the audit requirement of section 28 of the Charities Act 2006 (the Act), as amended by section 144 of the Charities Act 2011 does not apply and that an independent examination is needed. It is my responsibility to examine the accounts under section 145 of the Act, as amended; to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the Act, as amended; and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

Our examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention;

- (i) which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep proper accounting records in accordance with section 130 of the Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Acthave not been met; or
- (ii) To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Independent examiner

Clacton Business Services Ltd
Chartered Accountants

Weeley Rainbow Pre-School Limited
(A company limited by guarantee)

Statement of financial activities
For the year ended 30 September 2020

	Unrestricted	Restricted	2020	2019
	Funds	Funds	Total	Total
	£	£	£	£
Incoming resources				
Incoming resources from generating funds:				
<i>Voluntary income</i>				
Grants	104,101	-	104,101	75,870
Fees	4,461	-	4,461	10,784
COVID Grants	13,308	-	13,308	-
<i>Activities for generating funds</i>				
Fund raising	-	-	-	-
Interest	36	-	36	-
Total incoming resources	121,906	-	121,906	86,653
Resources expended				
Wages	2	61,264	-	61,264
Food & Suppliers		8,032	-	8,032
Pre-School Equipment		2,014	-	2,014
Rent & Hall Hire		7,879	-	7,879
Rates & Water		-	-	314
Waste Disposal		-	-	1,975
Telephone, Mobile & Internet		555	-	555
Postage and stationery		910	-	801
Advertising		60	-	200
Staff Expenses		1,286	-	1,174
Staff training & DBS checks		317	-	263
Admin Expenses		13,720	-	14,560
Uniforms		-	-	-
Repairs & Renewals		175	-	744
Sundry expenses		-	-	13
Insurance		1,412	-	1,647
Professional Fees		1,705	-	2,363
Legal & HR Fees		418	-	-
Accountancy		1,767	-	799
Bank charges		82	-	75
HMRC Interest		-	-	-
Companies House Fine		(750)	-	1,479
Depreciation		6,330	-	2,076
Total resources expended		107,176	-	107,176
(Deficit) Surplus		14,730	-	(8,210)
Total funds brought forward		22,387	-	30,597

Transfer from Share Premium	-	-	-	-
Total funds carried forward	37,117	-	37,117	22,387

The statement of financial activities includes all gains and losses in the year and therefore a separate statement of total recognized gains and losses has not been prepared. All of the above amounts relate to continuing activities.

The notes on pages 7 to 9 form an integral part of these financial statements.
Page 5

Weeley Rainbow Pre-School Limited
(A company limited by guarantee)

Balance sheet
As at 30 September 2020

	Notes	£	2020 £	£	2019 £
Fixed Assets					
Tangible Assets	3	12,851			11,136
Current assets					
Debtors	4	780		2,846	
Cash at bank and in hand		26,106		13,025	
		<u>26,886</u>		<u>15,871</u>	
Creditors: amounts falling Due within one year					
	5	2,620		4,620	
Net current assets			<u>24,266</u>		<u>11,251</u>
Net assets			<u>37,117</u>		<u>22,387</u>
Funds					
Unrestricted income funds			<u>37,117</u>		<u>22,387</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 30 September 2020.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2020 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for;

- ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the 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 Section 394 and 395 and which comply with the requirements of the Companies Act 2006 relating to financial statements, so far applicable to the company.

The financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements were approved by the Management Committee
on.....
and were signed on its behalf by:

V Hurrell
Director & Chairperson

The notes on pages 7 to 9 form an integral part of these financial statements.
Page 6

Weeley Rainbow Pre-School Limited
(A company limited by guarantee)

Notes to the financial statements
For the year ended 30 September 2020

1. Accounting policies

The principal accounting policies are summarized below. The accounting policies have been consistently throughout the year and the preceding year.

1.1. Basis of accounting

The financial statements are prepared under the historical cost convention and in accordance with the Statement of Recommended Practice "Accounting and reporting by charities" issued in March 2005 (SORP 2005) and the Charities Act 1993.

1.2. Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income.

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Income from investments is included in the year in which it is receivable.

1.3. Resources expended

Expenditure is recognized on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity.

Page 7

**Weeley Rainbow Pre-School Limited
(A company limited by guarantee)**

**Notes to the financial statements
For the year ended 30 September 2020**

2. Employees

Employment costs

	2020	2019
	£	£
Wages and salaries	60,577	54,736
Social security costs	-	-
Pension costs	687	504
	<hr/>	<hr/>
	61,264	55,240
	<hr/>	<hr/>

No employee received emoluments of more than £60,000

Number of employees

The average number of employees during the year, calculated on the basis of full-time equivalents, was as follows:

	2020	2019
	Number	Number
	7	7
	<hr/>	<hr/>

3. Fixed Assets

	Fixtures & Fittings
COST	
At 1 September 2019	27,325
Additions	8,045

At 30 September 2020	35,370
DEPRECIATION	
At 1 September 2019	16,189
Charge for year	6,330
At 30 September 2020	22,519
NET BOOK VALUE	
At 30 September 2020	12,851
At 1 September 2019	11,136

Page 8

Weeley Rainbow Pre-School Limited
(A company limited by guarantee)

Notes to the financial statements
For the year ended 30 September 2020

4. Debtors

	2020	2019
	£	£
Prepayments	592	1,009
Debtors	188	1,837
	<hr/>	780
2,846		<hr/>

5. Creditors: amounts falling due
Within one year

	2020	2019
	£	£
Accruals	798	1,566
Purchase Ledger	-	2,940
Taxation	1,684	-
Pension	138	114
	<hr/>	114
	2,620	4,620
	<hr/>	<hr/>

