

David McGurk of MCA Commercial Services Ltd has examined and prepared our accounts.

The majority of income is received from Essex County Council. This year the total was £112,734. Our Fees brought in £21,127. Our total income is £24,608 higher than the previous year as the pre-school was running at almost full occupancy. Our fundraising total for 2024 was £1612 compared to £254 during 2023. We purchased a card machine to receive payments for fundraising which has been very popular.

Our expenditure totalled £147,677 which is decrease of £7,755 on the previous year. Most of the expenditure costs are staff wages at £123,551.

The balance sheet has cash balances of £50,782 plus net book value of the building and fixtures. The building was funded mainly by Essex County Council in 2007 and that cost £150,000 is being depreciated over 25 years. The yearly depreciation is £6718.

Unfortunately occupancy for 2025/2026 is much lower, we are hoping to increase numbers through advertising and leaflet drops. The majority of children now receive government funding so increasing our fees will not have a large impact on income. We are however increasing our consumables charge to help cover the rising costs of running the preschool.

Registered CIO number CE007201
Registered Charity Number 1168548

Birchanger Butterflies Pre-school

Report and Accounts

31 December 2024

Birchanger Butterflies Pre-school

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Birchanger Butterflies Pre-school

Trustee's report

Birchanger Butterflies Pre-school

Income and expenditure account For the year ended 31 December 2024

	Notes	2024	2023
Income	2	145,620	123,380
Expenditure	3	(147,677)	(155,432)
(Deficit)		(2,057)	(32,053)
Reserves b/fwd		108,892	140,945
Reserves c/fwd		106,835	108,892

Birchanger Butterflies Pre-school

Balance Sheet

As at 31 December 2024

	Notes	2024	2023
Fixed assets	4	56,880	63,598
Current assets			
Cash at bank and in hand		50,782	47,053
Creditors: amounts falling due within one year		828	1,759
Net assets		<u>106,835</u>	<u>108,892</u>
Reserves		<u>106,835</u>	<u>108,892</u>

Birchanger Butterflies Pre-school

Notes to the Financial Statements for the year ended 31 December 2024.

1. Accounting policies

The accounts have been prepared under the historical cost convention and in accordance with the Charities Statement of Recommended Practice (FRS 102), "Accounting and Reporting by Charities".

Income

Turnover represents funds received for services supplied by the Charity, net of value added tax plus grants and donations.

Depreciation

Depreciation has been provided at the following rates in order to write off assets over their estimated useful lives.

Premises	25 years
Computer equipment	3 years
Furniture and equipment	5 years

2. Income

	2024	2023
Council funding	112,734	81,079
Fees from parents	21,217	28,264
Donations	-	
Fundraising	1,612	254
Interest received	92	121
Other	9,965	13,662
Total income	145,620	123,380

Birchanger Butterflies Pre-school

Notes to the Financial Statements for the year ended 31 December 2024.

3. Expenditure

	2024	2023
Staff costs	123,551	123,755
Premises costs	4,233	3,184
Other overhead costs	13,175	21,775
Depreciation	6,718	6,718
	<u>147,677</u>	<u>155,432</u>

4. Fixed assets

	Premises	IT equipment	Furniture	Total
Cost				
1 January 2024	103,740	-	-	103,740
Additions	-	-	-	-
C/fwd	<u>103,740</u>	-	-	<u>103,740</u>
Depreciation				
1 January 2024	40,142	-	-	40,142
Charge for year	6,718	-	-	6,718
C/fwd	<u>46,860</u>	-	-	<u>46,860</u>
Net book value				
31 December 2024	<u>56,880</u>	-	-	<u>56,880</u>
31 December 2023	<u>63,598</u>	-	-	<u>63,598</u>



Section A

Independent Examiner's Report

Report to the trustees/
members of

Charity Name
Birchanger Butterflies Pre-school

On accounts for the year
ended

31st December 2024

Charity no
(if any)

1168548

Set out on pages

3-6

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31st December 2024.

Responsibilities and basis
of report

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

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

Independent examiner's
statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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

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

Signed:

Date: 10th September 2025

Name:

David McGurk

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

FCA

Address:

Coach House

195 Silver Street

Stansted, CM24 8HB