



CHARITY COMMISSION
FOR ENGLAND AND WALES

Independent examiner's report on the accounts

Section A

Independent Examiner's Report

Report to the trustees/
members of

Harrowbarrow and Metherell Pre-School

On accounts for the year
ended

05 April 2023

Charity no
(if any)

1021597

Set out on pages

8

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended **05/04/2023**

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 (other than that disclosed below *) 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:

Claire Roper

Date:

30-1-25

Name:

CLAIRE ROPER

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

DIRECTOR OF CIC "I LOVE NATURE"

Address:

LAKEWOOD TREFAGEN CALLINGTON PL17 8BL

Section B

Disclosure

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

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

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Registered Charity No. 1021597
Ofsted Registration No: EY542323
Harrowbarrow School, School Road,
Harrowbarrow, Callington. PL17 8BQ

Harrowbarrow and Metherell Pre-School

Trustees Annual Report for the Period 6th April 2023 to 5th April 2024

Names of the Charity Trustees

Abigail Flashman	Chairperson
Sarah Marley	Treasurer
Laura Voaden	Secretary
Jacqueline Roberts	
Emma Stidwell	

Names of Advisers to the Charity

Dawe, Hawken and Dodd Accountants, 52 Fore Street, Callington, Cornwall, PL17 7AJ

Structure Governance and Management

Type of governing document: Constitution

The Pre-school is a body in membership of the Pre-school Learning Alliance.

Trustees are selected by election by the members of the pre-school, subject to the mandatory checks by the disclosure and barring service (DBS).

Objectives set out in the charities governing document

The aims of the Pre-school 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:

- offering appropriate play, education and care facilities, family learning and extended hours groups, together with the right of parents to take responsibility for and to become involved in the activities of such groups, ensuring that such groups offer opportunities for all children whatever their race, culture, religion, means or ability;
- encouraging the study of the needs of such children and their families and promoting public interest in and recognition of such needs in the local areas;
- instigating and adhering to and furthering the aims and objects of the Pre-school Learning Alliance.

Summary of the main activities undertaken in the public benefit

The pre-school offers Ofsted registered childcare and education for children under 5 years old whatever their race, culture, religion, means or ability. To meet the needs of the children and their families within the local area.

Chairpersons Report

The pre-school has continued to have another successful year, with higher numbers of children than in the last few years. We are slightly lower on children at the moment but I am confident this will increase as the year goes on. This is due to the dedication of Emma and her team and the great reputation of the preschool. I have already had families enquiring about the preschool with children who are only one year old to make sure their child gets a place. This is down to the excellent reputation of the preschool. We have raised our pricing to help the pre-school be more sustainable and to be in line with other providers in the area, this may be something we want to look at again with increasing costs. However, on the other hand, with the additional funding now in place and more coming this will help with sustainability.

The pre-school is now open for more hours, offering more support for families however we need to make sure this continues to be profitable. New staff have now been employed due to the increasing numbers and to also relieve Emma to have some more admin time to keep up with the extra paperwork that arises.

This year has been a particularly successful year with a Good grading from Ofsted, I know the team were striving for Outstanding however this can be something to aim for next time and we certainly know the preschool offers outstanding childcare.

I feel one huge strength of the pre-school is the transition to the school – the children have settled beautifully and this is mainly down to the team at the preschool working closely with the school and organising and supporting the importance of children becoming familiar with their new environment. This is something we could potentially advocate more on Facebook or on the website to gain more children in the summer term who are potentially joining Harrowbarrow school. We are also working even more closely with regards to phonics and other areas which will support the transition furthermore.

Thanks to all the staff for consistently working hard and making sure the pre-school is a happy, safe environment for the children to learn. All the extra events, trips you run really are fantastic - I know you do a lot of these out of your own time but I feel these really make the preschool stand out from others and you really do go above and beyond.

From the perspective as Chair I am proud to be a member of the preschool, even though now is my time to stand down. I know, however, the preschool is in safe hands thanks to all the committed committee members. Hopefully we can continue to develop the committee and recruit more members. I have learnt so much and hope I can continue to support the pre-school as much as I can. Thank you to Emma for being patient with us all. On a personal note a huge thank you to you all for all your support and continued kindness. I look forward to seeing the pre-school continue to thrive.

Abi Flashman
Chair of committee

Setting Leaders Report

Another year gone and it was another busy year. We started the academic year with 14 children which was an amazing start, and this slowly increased in the spring term to 16 children. As the year went on our numbers continued to increase to a fantastic 21 children. With numbers being so high we continued to have four members of staff to ensure that the quality of our care stayed at the highest level and to ensure we remained within ratio.

We said goodbye to 11 children this year, 9 of them going to Harrowbarrow primary school, one going to St Dominick primary and one going to a Callington primary. We worked as closely as possible with the school to make the transition as smooth for the children as we could. This year again our transition sessions were a little different to previous years. The reception class has two teachers so to enable the children to get to know both of their new teachers we did two transition sessions a week. This enabled the children a lot of time to familiarise themselves with their new surroundings and their new teachers. The existing reception class joined us for some of our transition sessions this year to help show the children around and to become familiar with people who they will get to play with during breaktimes etc.

We currently have 15 children on roll with another 1 joining in January and 1 more confirmed for Easter. With more children/parents enquiring for the future years and some of our existing children increasing their hours in January. With such good child numbers and new children hopefully starting in January and the possibility of existing children increasing their hours we are hopefully looking at having another stable year financially.

We are continuing to make changes and improvements both inside and outside the preschool. This spring we kindly had a donation from Galliford Try, which Sarah our treasurer managed to secure. This enabled some of their employees (one of whom was Sarah's husband, so thank you both very much) to come and after much hard work they lifted and releveled many slabs in our outside area and spread tonnes of beautiful play bark. This not only made our preschool garden look very inviting and clean but also took away an area which we had identified as an accident hot spot for the children who attend. We have been so fortunate this year as we then had a further donation of help which has come from Jaqualine, Richard and Charlotte who have given time and money to the preschool this year and worked tirelessly to sort out the new sheds as well as deep cleaning and sorting the inside cupboard of doom, shampooing the carpets, helping with ongoing IT issues, paid for skips and storage boxes to help get things to the highest standard we can. So, our appreciation and thanks go out to you all for all your help and support.

This year we as always held our usual fundraising events, starting with our Halloween party here at the Queens Head and it was lovely to see so many families enjoying themselves and supporting us, we also had our Christmas party at the Honicombe Arms with a visit from Santa who also kindly joined us again for our Christmas dinner and party day. We held our Easter egg hunt at the school which was a great success. We did a few exciting trips this year and had some special visitors, in October we went to Calstock Arts Centre to watch Two Marys, five Jacks and one very large shoe, which was great. Later in October we took a trip to the fire station in Callington to learn about fire safety and about occupations. In November we had a visit from the police who showed us their equipment, talked about the things their job involves, and we even got to sit in the car and put the lights and "nee naahs" on. Following that in December we went to the theatre Royal Plymouth to watch Father Christmas, it was amazing and enjoyed by all. In March we were lucky enough to be invited by the school to watch a science show at the village hall, this was an interesting interactive show for the children to join in with. In April we went to Deer Park Farm to see the Lambs and understand a little about life cycles and where our food comes from. We even managed to hatch some chickens from eggs in an incubator at preschool and watch them develop from eggs, to chicks and then to full grown chickens. In June we took a walk to the local garden centre to buy some vegetable plants to grow on and pick to help further expand our topic of where food comes from. In July we took a sunny, warm trip to the beach which was so much fun. The children lovely playing in the sand and getting drenched jumping the waves. Finally our last trip of the year was to miner's adventure soft play, which was a lovely end to the academic year, full of fun.

I hope that you already know but just in case you don't I would like to take this opportunity to personally thank you for all the support you have given me and the preschool staff over the last 12 months. I know you are all doing roles which can on occasion be challenging, but all our committee members really have been invaluable to the running of pre-school over the last 12 months as always, some of whom continue to give

their support despite the fact that they no longer have children within the setting. I would especially like to thank Sarah who kindly took the role of treasurer well over a year ago, I know that occasionally it has been a bit stressful, but you have done and are continuing to do an absolutely great job. You will be pleased to know that we have found a willing volunteer for you to train up as sadly we will be losing you when the time is right for you and our treasurer to be. So, I won't say goodbye just yet as I feel your help and support will be much needed before you can officially switch roles. I would also like to thank Abi our chairperson for her support through this year, Although I generally try to keep my reports relevant to the past academic year I feel it would be unfair while thanking Abi not to mention that I have begged her to stay on as chair until we have had our Ofsted inspection, however I'm sure you are all aware this did happen in September and we achieved a good result. Abi was an amazing support on the run up to this and her time and caring for us at that point will not be forgotten. So, it is with a heavy heart that now sadly we will be say thank you and goodbye to Abi, however she won't be going far as although no longer our chair she will be remaining on the committee, which is brilliant as it ensures that we maintain a good strong link with the school.

I also need to give thanks to Jess, Sharron and Libby for their continued support and for always supporting new ideas openly and for again always being there. We work so well as a team, caring for our little family at preschool. It's great to have such a lovely team, where one of us will always come up with a solution to a problem and being capable of being close enough to care for each other and for the families that come to us. Sadly, at the end of this academic year Libby has chosen to move on and has left us. We greatly miss the presence and support of Libby but understand that she had to adjust her life a little as her own family grow up and need her support. I would now like to take this opportunity to thank all the parents and carers and the committee members for giving their time and energy to us over the past year, without you we simply couldn't run. It is really lovely to have such great support from you all. So, to all of you thank you for your time and effort it never goes unnoticed. I would also like to thank our long standing and amazing volunteer helper Diane Trice, who truly has been amazing over the last twelve months. Diane still comes every day, giving us hours of her time to help prepare snack and doing many other things, being a massive help to the preschool. Thank you all for all your support.

Emma Stidwell
Setting Leader

Treasurers Report

It is worth noting that this report covers the financial year of April 2023-April 2024, not the school year, and therefore only covers the expenditure and income during that period. At the time of writing this report the accounts have not yet been checked and verified.

Overall, the last year was a financially secure year for the Preschool and the accounts remained stable. Although the accounts show a fall in the total balance held across the three accounts this can be attributed to the substantial investments made this year. In the summer over £14,000 was spent on external cladding which improves the appearance on the building and should reduce heating costs and maintenance. In March this year almost £500 was invested a new computer for the office which, once installed, should help improve day-to-day operations. However, it is worth noting that the variability of child numbers that the pre-school experiences can have a dramatic effect and so the good, profitable years are essential to cover possible future losses where numbers may be lower than expected.

We have continued to follow the advice of the accountants and retain the Covid related funding in the reserves account as a precautionary measure against future changes in government policy relating to those payments. The reserves have also been increased in line with the agreed contingency planning put in place should the Preschool have to close.

The accounts over the last 4 years also show that operating costs have remained largely stable. Based on the last two years we need to generate between: £55 000 - £71 000, per year to remain financially viable. The majority of this expenditure (usually around 82%) is staff salaries and another 5% on rent, which means there is very little room to manoeuvre if savings did need to be made. We therefore need continue to ensure that staff costs balance with the need for staff; keeping our adult to child ratios at their most efficient and effective. Also, where possible all of our funded children should be encouraged to take up their full funding allocation. Looking ahead, hopefully child numbers will continue to remain as they have in recent years and, as mentioned before, the new cladding will help to greatly reduce the heating demand for the Preschool. I have recently submitted another bid for Tesco funding, a maximum of £1500 as before, to go towards a sensory garden and further improvements to the outside area which I hope to hear more on later this year.

Overall the Preschool continues to look financially stable and that can be attributed to so many factors. Thank you, Emma, Jess, Sharon, Libby, Granny Di and all those that volunteer and support in one way or another.

Sarah Marley
Treasurer

Financial Review

Reserves Policy:

The charity maintains a separate reserve account which is reviewed annually at the end of the accounting period. The funds within the reserve account are maintained to enable the payment of 3 months' rent and to cover the costs of staff redundancies.


Principle sources of funding:


The charity derives the majority of its income from payments from Cornwall Council for the provision of childcare, this is calculated as a fixed hourly rate for eligible children. The remainder of its funding comes from fees charged to parents for childcare over and above those hours funded by the Council. A small amount of funds is raised by the charity are from donations or other fundraising activities.

Expenditure:

The majority of the expenditure of the charity is for the employment of the staff required to meet the statutory obligations for child to adult ratios as set out in the Early Years Foundation Stage Statutory Framework. The remainder of the expenditure derived from the costs renting premises, insurance, food and equipment necessary to operate a childcare setting.

Signed on Behalf of the Trustees

Signature  Print Name LAURA DILKS Date: 30/1/25

Signature  Print Name Abi Flashman Date: 30/01/25




Registered Charity No. 1021597
Ofsted Registration No: EY542323
Harrowbarrow School, School Road,
Harrowbarrow, Callington. PL17 8BQ


Harrowbarrow and Metherell Pre-School

Receipts and Payment Accounts for the Period 6th April 2023 to 5th April 2024

Receipts	2023-24	2022-23
Parent Fees	£15,336	£18,325
Lunch Fees	£2,406	£595
Council Payments	£66,228	£65,984
Fundraising	£0	£0
Grants/ donations	£601	£1,125
Misc	£314	£77
Interest payments	£175	£30
Total	£85,061	£86,136
Payments		
Salaries and pensions	£61,105	£53,963
PAYE	£6,402	£6,610
Rent and Rates	£1,376	£3,136
School Lunches	£2,352	£848
Premises Costs	£14,457	£1,318
Food/ Consumables	£3,253	£2,613
Equipment	£0	£669
Office Costs	£1,439	£1,252
Insurance	£773	£751
Training Costs	£0	£96
Misc (D)	£247	£347
Total	£91,404	£71,604
Surplus/Deficit	-£6,343	£14,532
Balance Brought Forward	£42,969	£49,341
Balance Carried Forward	£36,625	£63,873
Reserves brought forward	£13,956	£13,405
Transfer from reserves	£0	£0
Reserves set aside	£691	£521
Interest on reserves	£175	£30
Reserves at period end	£14,822	£13,956
Cash in hand brought forward	£29	£29
Monies paid in or added to cash in hand	-£29	£0
Cash in hand at period end	£0	£29
Balance at Bank	£28,147	£35,356
Cash in Hand	£0	£29
Reserves at Bank	£14,822	£13,956
	£42,969	£49,341

Signed on Behalf of the Trustees

Signature  Print Name LAURA DILTS Date: 30/1/25

Signature  Print Name Abi Flashman Date: 30/01/25

Notes to the accounts:

1. Payments were made to trustees during the period; these payments were limited to reimbursement for items of equipment or services paid for by those trustees on behalf of the pre-school.
2. Members of staff within the pre-school also served as trustees. They received salary payments and benefits for their employment as pre-school staff but no payments for their duties as trustees. As set out in section 5.8 of the charities governing document.
3. During the period the pre-school had no fixed assets, the capitalisation rate for individual assets has been set at 2% of the charities turnover.
4. A Petty Cash Bank Account is in use for low value payments for food and consumables. These are purchased via debit card by the setting leader; the receipts are periodically audited by the treasurer to ensure that the purchases are appropriate. The Petty Cash Account contains a maximum of £200 which is replenished on a 4 weekly basis. The trustees of Harrowbarrow and Metherell Pre-School have delegated the authority to purchase up to this limit to the setting leader.