

HURSTPIERPOINT PRE SCHOOL PLAYGROUP

England & Wales · Charity number 1023326

Details

Other names HURSTPIERPOINT PRE-SCHOOL

Status Registered

Legal form Other

Registered 1993-06-30

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

Contact

Address Village Centre
Trinity Road
Hurstpierpoint
Hassocks
BN6 9UY

Phone 07961269123

Email admin@hurstpreschool.org.uk

Website <http://hurstpreschool.org.uk>

Activities

Objects: 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.

Activities: We are a Pre-school which serves the local community of Hurstpierpoint. We provide a lively environment in which children play and learn.

Classification

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

Geography

- West Sussex

Finances

Period end	Income	Expenditure	Assets	Employees
2025-07-31	£133,619	£137,516	-	-
2024-07-31	£125,342	£138,470	-	-
2023-07-31	£118,586	£108,521	-	-
2022-07-31	£93,126	£104,420	-	-
2021-07-31	£111,981	£102,511	-	-
2020-07-31	£101,016	£108,316	-	-

Trustees

Name	Role	Appointed
Justine Harvey	Chair	2018-05-30
Carey Tighe		2019-05-30
Hannah Lovelock		2026-02-10
Katie Duffy		2022-08-01

HURSTPIERPOINT PRE SCHOOL PLAYGROUP

England & Wales - Charity number 1023326

Accounts

Charity Registration No. 1023326

HURSTPIERPOINT PRE-SCHOOL
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2025

HURSTPIERPOINT PRE-SCHOOL

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

J Harvey (Chair)
C Tighe
K Duffy
A Ferrari
Anna Rose Williamson
Beth Nina Kirkham

Charity number

1023326

Principal address

Village Centre
Trinity Road
Hurstpierpoint
West Sussex
BN6 9UY

Independent Examiner

Chris Whitley-Jones FCA

Kingfisher House
Hurstwood Grange
Hurstwood Lane
Haywards Heath
West Sussex
RH17 7QX

Main Bankers

CAF Bank Ltd
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4JQ

HURSTPIERPOINT PRE-SCHOOL

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HURSTPIERPOINT PRE-SCHOOL

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 JULY 2025

The trustees present their report with the financial statements of the charity for the year ended 31 July 2025. 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Hurstpierpoint Pre-School is a registered provider of Pre-school education.

The aims of the charity are as follows

- To ease the transition from home and family and provide an environment that celebrates individuality and diversity.
- To widen the children's world by providing a range of stimulating resources and equipment.
- To encourage creativity and independence through constructive, child led play.
- To allow play without interruption and encourage positive, caring relationships.
- To enlarge the children's vocabulary and develop communication skills.
- To acknowledge individual interests and celebrate the child's early years.
- To involve families in the pre-school and have an 'open door' policy.

Public benefit

In setting objectives and planning activities the Trustees have given careful consideration to the Charity Commission's general guidance on charitable purpose and public benefit, and in particular its supplementary guidance on the advancement of education.

Volunteers

We encourage parents to join in with pre-school life, perhaps helping out in sessions or at fundraising events or by joining the Committee. We also get involved with local events and community groups, like the St. Lawrence Fair and the Hurstpierpoint Horticultural Society. This partnership with parents and the community is really important to us and contributes to a varied, fun and educational experience for our children.

Achievements and performance

HPP Preschool continues to offer high quality, affordable Early Years childcare and education to the local community.

All families are welcome to join our lively active Preschool. Forest school is offered to all our oldest children, year-round, offering unique outdoor learning experiences.

Future Plans

In 2026 we plan to continue to offer quality childcare at affordable costs whilst managing major changes to the funding and childcare offer to parents of young children.

Risk

The Charity's main risk is the difficult financial climate which all Early Years providers are facing and falling birth rate within our local area. We are a popular local Preschool with good levels of occupancy which mitigates the risk.

Financial review

The Preschool continues to offer affordable childcare to all families in our local area, whilst balancing rising costs against funding rates set by central Government.

Reserves Policy

The Trustees operate a Contingency fund policy to ensure the continued ability for the charity to meet its objectives in this challenging and uncertain financial climate, as a result of this the preschool has a policy of keeping a reserve of £20,000 for unexpected costs and redundancies and £1,500 for outdoor equipment maintenance and repairs. At the end of July 2025 we hold a total of £28,892 free reserves (2024: £32,789) and are acting in line with the reserves policy.

HURSTPIERPOINT PRE-SCHOOL

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 JULY 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity (registered charity number 1023326) is controlled by its governing document, a deed of trust and

The trustees serving during the year and since the year end were as follows:

J Harvey
K Duffy
C Tighe
A Ferrari
Anna Rose Williamson
Beth Nina Kirkham

Trustees' responsibilities in relation to the accounts

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

The law requires the trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and

In preparing these accounts, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the accounts comply with the Charities Act 2011. 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.

Approved by order of the board of trustees on 07. May. 2026 ... and signed on its behalf by:



C Tighe
Trustee

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

Independent examiner's report to the trustees of Hurstpierpoint Pre-School.

I report to the trustees on my examination of the accounts of Hurstpierpoint Pre-School for the year ended 31 July 2025.

Responsibilities and basis of report

As the trustees of the Trust 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 giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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.



Christopher Whitley-Jones FCA

Independent Examiner

Kingfisher House, Hurstwood Grange, Haywards Heath, RH17 7QX

Date: 7/5/26

HURSTPIERPOINT PRE-SCHOOL
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 JULY 2025

	Notes	Total 2025 £	Total 2024 £
<u>Income from:</u>			
Donations and legacies		2,433	3,419
Charitable activities	4	128,825	119,999
Other trading activities	5	474	129
Other	6	1,887	1,795
Total income		133,619	125,342
<u>Expenditure on:</u>			
	7		
Raising funds		158	535
Charitable activities:			
Funds generated for Pre-school		137,358	137,935
Total expenditure		137,516	138,470
Net income/(expenditure)		(3,897)	(13,128)
Fund balances at 31 July 2024		32,789	45,917
Fund Balances at 31 July 2025		28,892	32,789

All funds in 2025 and 2024 are unrestricted.

HURSTPIERPOINT PRE-SCHOOL

BALANCE SHEET

AS AT 31 JULY 2025

	Notes	2025		2024	
		£	£	£	£
Current Assets					
Stocks	10	655		904	
Cash at bank and in hand		<u>30,335</u>		<u>57,537</u>	
		30,990		58,441	
Creditors: amounts falling due within one year	11	<u>(2,098)</u>		<u>(25,652)</u>	
Net current assets			28,892		32,789
Total assets less current liabilities			<u>28,892</u>		<u>32,789</u>
Funds					
Unrestricted funds			28,892		32,789
			<u>28,892</u>		<u>32,789</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 07 May 2026 and were signed on its behalf by:



C Tighe
Trustee

HURSTPIERPOINT PRE-SCHOOL

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 JULY 2025

1 Accounting policies

1.1 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 Charities Act 2011.

Hurstpierpoint Pre-School meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s). There are no material uncertainties about Hurstpierpoint Pre-School's ability to continue as a going concern.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest pound.

1.2 Cash Flow Statement

In accordance with Section 7 of FRS 102 the charity is claiming exemption from the requirement to prepare a cash flow statement on account of its size.

1.3 Income

All income is included in the Statement of Financial Activities when the charity is legally entitled to the income, the amount can be quantified with reasonable accuracy and there is probability over the receipt of the income.

1.4 Expenditure

Expenditure is accounted for on an accruals basis, inclusive of VAT, 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.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include independent examination fees and costs linked to the strategic management of the charity. These are included within support costs under the Charities SORP (FRS 102).

1.5 Fund accounting

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

1.6 Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

1.7 Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments. The Trustees seek to use short term deposits where possible to maximise the return on monies held at the bank and to manage cash flow.

HURSTPIERPOINT PRE-SCHOOL
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 JULY 2025

Accounting Policies (continued)

1.8 Creditors and provisions

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.

1.9 Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

1.10 Employee benefits

The costs of short-term employee benefits are recognised as a liability and an expense.

Termination benefits are recognised immediately as an expense when the company is demonstrably committed to terminate the employment of an employee or to provide termination

1.11 Pension costs and other post-retirement benefits

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

1.12 Judgements and key sources of estimation uncertainty

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised.

The trustees do not consider that there are any critical estimates or areas of judgement that need to be brought to the attention of the readers of the financial statements.

2 Taxation

The charity is registered with the Charities Commission (number: 1023326). All of the charity income falls within the exemptions set out in part 11 of the Corporation Tax Act 2010.

3 Trustee Remuneration

All the trustees donate their time spent running the charity on a voluntary basis and do not receive any remuneration for their work.

4 Income from Charitable Activities

	2025	2024
	£	£
<u>Funds generated for Pre-school</u>		
Fees	22,621	24,631
Funding	106,204	95,368
	<u>128,825</u>	<u>119,999</u>

HURSTPIERPOINT PRE-SCHOOL
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 JULY 2025

5 Other trading activities

2025
£

2024
£

Shop income

474

129

6 Other income

2025
£

2024
£

Coronavirus Job Retention Scheme Grant
Other income

-
1,887

-
1,795

1,887

1,795

7 Expenditure

2025
£

2024
£

Raising Funds

Shop and fundraising costs

158

535

Charitable activities

Activities undertaken directly

126,822

126,559

Support costs

10,536

11,376

Total cost of charitable activities

137,358

137,935

Total Expenditure

137,516

138,470

Included within support costs is £780 (2024 £780) in relation to independent examiners fees.

8 Trustees remuneration and benefits

Carey Tighe, the Preschool Manager, receives remuneration at market rate salary and acts as a trustee. There are no other trustees' remuneration or other benefits or reimbursed expenses for the year ended 31 July 2025 nor for the year ended 31 July 2024.

9 Employees

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

2025
£

2024
£

Supervisors

8

9

No employees received emoluments in excess of £60,000. (2024: none).

10 Stocks

2025
£

2024
£

Finished goods

655

904

HURSTPIERPOINT PRE-SCHOOL
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 JULY 2025

11 Creditors: amounts falling due within one year	2025	2024
	£	£
Trade Creditors		-
Accruals	780	780
Deferred income	-	23,812
Other creditors	1,318	1,060
	<u>2,098</u>	<u>25,652</u>

Deferred income represents a payment from WSCC which relates to the following year.

12 Control

The charity is under the control of the Trustees

13 Related party transactions

There were no related party transactions during the period, or preceding year that require disclosure.

HURSTPIERPOINT PRE SCHOOL PLAYGROUP

England & Wales - Charity number 1023326

Accounts

Charity Registration No. 1023328

**HURSTPIERPOINT PRE-SCHOOL
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2024**

HURSTPIERPOINT PRE-SCHOOL

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	J Harvey (Chair) D Smith C Tighe K Duffy A Ferrari
Charity number	1023326
Principal address	Village Centre Trinity Road Hurstpierpoint West Sussex BN6 9UY
Independent Examiners	PRB Accountants LLP Kingfisher House Hurstwood Grange Hurstwood Lane Haywards Heath West Sussex RH17 7QX
Main Bankers	CAF Bank Ltd 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ

HURSTPIERPOINT PRE-SCHOOL

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HURSTPIERPOINT PRE-SCHOOL

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 JULY 2024

The trustees present their report with the financial statements of the charity for the year ended 31 July 2024. 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Hurstpierpoint Pre-School is a registered provider of Pre-school education.

The aims of the charity are as follows

- To ease the transition from home and family and provide an environment that celebrates individuality and diversity.
- To widen the children's world by providing a range of stimulating resources and equipment.
- To encourage creativity and independence through constructive, child led play.
- To allow play without interruption and encourage positive, caring relationships.
- To enlarge the children's vocabulary and develop communication skills.
- To acknowledge individual interests and celebrate the child's early years.
- To involve families in the pre-school and have an 'open door' policy.

Public benefit

In setting objectives and planning activities the Trustees have given careful consideration to the Charity Commission's general guidance on charitable purpose and public benefit, and in particular its supplementary guidance on the advancement of education.

Volunteers

We encourage parents to join in with pre-school life, perhaps helping out in sessions or at fundraising events or by joining the Committee. We also get involved with local events and community groups, like the St. Lawrence Fair and the Hurstpierpoint Horticultural Society. This partnership with parents and the community is really important to us and contributes to a varied, fun and educational experience for our children.

Achievements and performance

HPP Preschool continues to offer high quality, affordable Early Years childcare and education to the local community.

All families are welcome to join our lively active Preschool. Forest school is offered to all our oldest children, year-round, offering unique outdoor learning experiences.

Future Plans

In 2025 we plan to continue to offer quality childcare at affordable costs whilst managing major changes to the funding and childcare offer to parents of young children.

Risk

The charities main risk is difficult financial climate which all Early Years providers are facing, however the fact that we are popular local Preschool with high levels of occupancy, mitigates this risk.

Financial review

The Preschool continues to offer affordable childcare to all families in our local area. We continue to face uncertainty as major changes to the funding structure and rates paid to Early Years settings are not confirmed and costs such as wages and rent are increasing.

Reserves Policy

The Trustees operate a Contingency fund policy to ensure the continued ability for the charity to meet its objectives in this challenging and uncertain financial climate, as a result of this the preschool has a policy of keeping a reserve of £20,000 for unexpected costs and redundancies and £10,000 for outdoor equipment maintenance and repairs. At the end of July 2024 we hold a total of £32,789 free reserves (2023: £45,917) and are acting in line with the reserves policy.

HURSTPIERPOINT PRE-SCHOOL

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 JULY 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity (registered charity number 1023326) is controlled by its governing document, a deed of trust and

The trustees serving during the year and since the year end were as follows:

J Harvey
D Smith
K Duffy
C Tighe
A Ferrari

Trustees' responsibilities in relation to the accounts

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

The law requires the trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and

In preparing these accounts, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the accounts comply with the Charities Act 2011. 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.

Approved by order of the board of trustees on 29 May 2025... and signed on its behalf by:



C Tighe
Trustee

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

Independent examiner's report to the trustees of Hurstpierpoint Pre-School.

I report to the trustees on my examination of the accounts of Hurstpierpoint Pre-School for the year ended 31 July 2024.

Responsibilities and basis of report

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

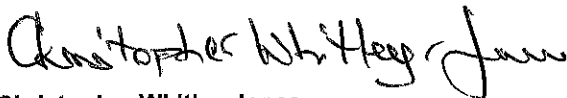
I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

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 giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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.



Christopher Whitley-Jones

Independent Examiner

For and on behalf of PRB Accountants LLP

Kingfisher House, Hurstwood Grange, Haywards Heath, RH17 7QX

Date: 29/5/25

HURSTPIERPOINT PRE-SCHOOL
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 JULY 2024

	Notes	Total 2024 £	Total 2023 £
<u>Income from:</u>			
Donations and legacies		3,419	740
Charitable activities	4	119,999	115,978
Other trading activities	5	129	24
Other	6	1,795	1,844
Total income		125,342	118,586
<u>Expenditure on:</u>			
	7		
Raising funds		535	489
Charitable activities:			
Funds generated for Pre-school		137,935	108,032
Total expenditure		138,470	108,521
Net income/(expenditure)		(13,128)	10,065
Fund balances at 31 July 2023		45,917	35,852
Fund Balances at 31 July 2024		32,789	45,917

All funds in 2024 and 2023 are unrestricted.

HURSTPIERPOINT PRE-SCHOOL

BALANCE SHEET

AS AT 31 JULY 2024

	Notes	2024		2023	
		£	£	£	£
Current Assets					
Stocks	10	904		252	
Cash at bank and in hand		<u>57,537</u>		<u>64,843</u>	
		58,441		65,095	
Creditors: amounts falling due within one year	11	<u>(25,652)</u>		<u>(19,178)</u>	
Net current assets			32,789		45,917
Total assets less current liabilities			<u>32,789</u>		<u>45,917</u>
Funds					
Unrestricted funds			32,789		45,917
			<u>32,789</u>		<u>45,917</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 29 May 2025, and were signed on its behalf by:



C Tighe
Trustee

HURSTPIERPOINT PRE-SCHOOL

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 JULY 2024

1 Accounting policies

1.1 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 Charities Act 2011.

Hurstpierpoint Pre-School meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s). There are no material uncertainties about Hurstpierpoint Pre-School's ability to continue as a going concern.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest pound.

1.2 Cash Flow Statement

In accordance with Section 7 of FRS 102 the charity is claiming exemption from the requirement to prepare a cash flow statement on account of its size.

1.3 Income

All income is included in the Statement of Financial Activities when the charity is legally entitled to the income, the amount can be quantified with reasonable accuracy and there is probability over the receipt of the income.

1.4 Expenditure

Expenditure is accounted for on an accruals basis, inclusive of VAT, 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.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include independent examination fees and costs linked to the strategic management of the charity. These are included within support costs under the Charities SORP (FRS 102).

1.5 Fund accounting

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

1.6 Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

1.7 Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments. The Trustees seek to use short term deposits where possible to maximise the return on monies held at the bank and to manage cash flow.

HURSTPIERPOINT PRE-SCHOOL
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 JULY 2024

Accounting Policies (continued)

1.8 Creditors and provisions

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.

1.9 Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

1.10 Employee benefits

The costs of short-term employee benefits are recognised as a liability and an expense.

Termination benefits are recognised immediately as an expense when the company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Pension costs and other post-retirement benefits

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

1.12 Judgements and key sources of estimation uncertainty

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised.

The trustees do not consider that there are any critical estimates or areas of judgement that need to be brought to the attention of the readers of the financial statements.

2 Taxation

The charity is a registered with the Charities Commission (number: 1023326). All of the charity income falls within the exemptions set out in part 11 of the Corporation Tax Act 2010.

3 Trustee Remuneration

All the trustees donate their time spent running the charity on a voluntary basis and do not receive any remuneration for their work.

4 Income from Charitable Activities

	2024	2023
	£	£
<u>Funds generated for Pre-school</u>		
Fees	24,631	18,904
Funding	95,368	97,074
	<u>119,999</u>	<u>115,978</u>

HURSTPIERPOINT PRE-SCHOOL
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 JULY 2024

5 Other trading activities	2024	2023
	£	£
Shop income	<u>129</u>	<u>24</u>

6 Other income	2024	2023
	£	£
Coronavirus Job Retention Scheme Grant	-	-
Other income	1,795	1,844
	<u>1,795</u>	<u>1,844</u>

7 Expenditure	2024	2023
	£	£
Raising Funds		
Shop and fundraising costs	<u>535</u>	<u>489</u>
Charitable activities		
Activities undertaken directly	126,559	99,474
Support costs	11,376	8,558
Total cost of charitable activities	<u>137,935</u>	<u>108,032</u>
Total Expenditure	<u>138,470</u>	<u>108,521</u>

Included within support costs is £780 (2023 £780) in relation to independent examiners fees.

8 Trustees remuneration and benefits

Carey Tighe, the Preschool Manager, receives remuneration at market rate salary and acts as a trustee. There are no other trustees' remuneration or other benefits or reimbursed expenses for the year ended 31 July 2024 nor for the year ended 31 July 2023.

9 Employees

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

	2024	2023
	£	£
Supervisors	<u>9</u>	<u>9</u>

No employees received emoluments in excess of £60,000. (2023: none).

10 Stocks	2024	2023
	£	£
Finished goods	<u>904</u>	<u>252</u>

HURSTPIERPOINT PRE-SCHOOL
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 JULY 2024

11 Creditors: amounts falling due within one year	2024	2023
	£	£
Trade Creditors		-
Accruals	780	780
Deferred income	23,812	17,437
Other creditors	1,060	961
	<u>25,652</u>	<u>19,178</u>

Deferred income represents a payment from WSCC which relates to the following year.

12 Control

The charity is under the control of the Trustees

13 Related party transactions

There were no related party transactions during the period, or preceding year that require disclosure.

HURSTPIERPOINT PRE SCHOOL PLAYGROUP

England & Wales - Charity number 1023326

Accounts

Charity Registration No. 1023326

**HURSTPIERPOINT PRE-SCHOOL
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2023**

HURSTPIERPOINT PRE-SCHOOL

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	J Harvey (Chair) D Smith C Tighe K Duffy A Ferran
Charity number	1023328
Principal address	Village Centre Trinity Road Hurstpierpoint West Sussex BN6 9UY
Independent Examiners	PRB Accountants LLP Kingfisher House Hurstwood Grange Hurstwood Lane Haywards Heath West Sussex RH17 7QX
Main Bankers	CAF Bank Ltd 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ

HURSTPIERPOINT PRE-SCHOOL

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**HURSTPIERPOINT PRE-SCHOOL
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 JULY 2023**

The trustees present their report with the financial statements of the charity for the year ended 31 July 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Hurstpierpoint Pre-School is a registered provider of Pre-school education

The aims of the charity are as follows

- To ease the transition from home and family and provide an environment that celebrates individuality and diversity.
- To widen the children's world by providing a range of stimulating resources and equipment
- To encourage creativity and independence through constructive, child led play
- To allow play without interruption and encourage positive, caring relationships
- To enlarge the children's vocabulary and develop communication skills.
- To acknowledge individual interests and celebrate the child's early years.
- To involve families in the pre-school and have an 'open door' policy.

Public benefit

In setting objectives and planning activities the Trustees have given careful consideration to the Charity Commission's general guidance on charitable purpose and public benefit, and in particular its supplementary guidance on the advancement of education

Volunteers

We encourage parents to join in with pre-school life, perhaps helping out in sessions or at fundraising events or by joining the Committee. We also get involved with local events and community groups, like the St. Lawrence Fair and the Hurstpierpoint Horticultural Society. This partnership with parents and the community is really important to us and contributes to a varied, fun and educational experience for our children

Achievements and performance

HPP Preschool continues to offer high quality, affordable Early Years childcare and education to the local community.

All families are welcome to join our lively active Preschool. Forest school is offered to all our oldest children, year-round, offering unique outdoor learning experiences

Future Plans

In 2024 we plan to continue to offer quality childcare at affordable costs whilst managing major changes to the funding and childcare offer to parents of young children.

Risk

The charities main risk is difficult financial climate which all Early Years providers are facing, however the fact that we are popular local Preschool with high levels of occupancy, mitigates this risk

Financial review

The Preschool continues to offer affordable childcare to all families in our local area. We continue to face uncertainty as major changes to the funding structure and rates paid to Early Years settings are not confirmed and costs such as wages and rent are increasing.

Reserves Policy

The Trustees operate a Contingency fund policy to ensure the continued ability for the charity to meet its objectives in this challenging and uncertain financial climate, as a result of this the preschool has a policy of keeping a reserve of £20,000 for unexpected costs and redundancies and £10,000 for outdoor equipment maintenance and repairs. At the end of 2023 we hold a total of £45,917 free reserves (2022: £35,852) and are acting in line with the reserves policy

HURSTPIERPOINT PRE-SCHOOL

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 JULY 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity (registered charity number 1023326) is controlled by its governing document, a deed of trust and

The trustees serving during the year and since the year end were as follows:

J Harvey
D Smith
K Duffy
C Tighe
A Ferrari

Trustees' responsibilities in relation to the accounts

The trustees are responsible for preparing the Trustees' Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). The law requires the trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and

In preparing these accounts, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the accounts comply with the Charities Act 2011. 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.

Approved by order of the board of trustees on 07 May 2024 and signed on its behalf by


C Tighe
Trustee

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

Independent examiner's report to the trustees of Hurstpierpoint Pre-School.

I report to the trustees on my examination of the accounts of Hurstpierpoint Pre-School for the year ended 31 July 2023.

Responsibilities and basis of report

As the trustees of the Trust 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 giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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.



Christopher Whitley-Jones
Independent Examiner
For and on behalf of PRB Accountants LLP
Kingfisher House, Hurstwood Grange, Haywards Heath, RH17 7QX

Date: 7/5/24

HURSTPIERPOINT PRE-SCHOOL
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 JULY 2023

	Notes	Total 2023 £	Total 2022 £
<u>Income from:</u>			
Donations and legacies		740	644
Charitable activities	4	115,978	91,201
Other trading activities	5	24	100
Other	6	1,844	1,183
Total income		<u>118,586</u>	<u>93,128</u>
<u>Expenditure on:</u>			
	7		
Raising funds		489	1,192
Charitable activities:			
Funds generated for Pre-school		108,032	103,228
Total expenditure		<u>108,521</u>	<u>104,420</u>
Net income/(expenditure)		10,065	(11,292)
Fund balances at 31 July 2021		35,852	47,144
Fund Balances at 31 July 2022		<u>45,917</u>	<u>35,852</u>

All funds in 2022 and 2021 are unrestricted.

HURSTPIERPOINT PRE-SCHOOL

BALANCE SHEET

AS AT 31 JULY 2023

	Notes	2023		2022	
		£	£	£	£
Current Assets					
Stocks	10	252		467	
Cash at bank and in hand		<u>64,843</u>		<u>54,886</u>	
		65,095		55,353	
Creditors: amounts falling due within one year	11	<u>(19,178)</u>		<u>(19,501)</u>	
Net current assets			45,917		35,852
Total assets less current liabilities			<u>45,917</u>		<u>35,852</u>
Funds					
Unrestricted funds			45,917		35,852
			<u>45,917</u>		<u>35,852</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 7 May 2024, and were signed on its behalf by:

C Tighe

C Tighe
Trustee

HURSTPIERPOINT PRE-SCHOOL

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 JULY 2023

1 Accounting policies

1.1 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 Charities Act 2011.

Hurstpierpoint Pre-School meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s). There are no material uncertainties about Hurstpierpoint Pre-School's ability to continue as a going concern.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest pound.

1.2 Cash Flow Statement

In accordance with Section 7 of FRS 102 the charity is claiming exemption from the requirement to prepare a cash flow statement on account of its size.

1.3 Income

All income is included in the Statement of Financial Activities when the charity is legally entitled to the income, the amount can be quantified with reasonable accuracy and there is probability over the receipt of the income.

1.4 Expenditure

Expenditure is accounted for on an accruals basis, inclusive of VAT, 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.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include independent examination fees and costs linked to the strategic management of the charity. These are included within support costs under the Charities SORP (FRS 102).

1.5 Fund accounting

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

1.6 Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

1.7 Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments. The Trustees seek to use short term deposits where possible to maximise the return on monies held at the bank and to manage cash flow.

HURSTPIERPOINT PRE-SCHOOL
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 JULY 2022

Accounting Policies (continued)

1.8 Creditors and provisions

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.

1.9 Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease

1.10 Employee benefits

The costs of short-term employee benefits are recognised as a liability and an expense.

Termination benefits are recognised immediately as an expense when the company is demonstrably committed to terminate the employment of an employee or to provide termination benefits

1.11 Pension costs and other post-retirement benefits

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

1.12 Judgements and key sources of estimation uncertainty

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised.

The trustees do not consider that there are any critical estimates or areas of judgement that need to be brought to the attention of the readers of the financial statements.

2 Taxation

The charity is a registered with the Charities Commission (number: 1023326). All of the charity income falls within the exemptions set out in part 11 of the Corporation Tax Act 2010.

3 Trustee Remuneration

All the trustees donate their time spent running the charity on a voluntary basis and do not receive any remuneration for their work.

4 Income from Charitable Activities

	2023	2022
	£	£
<u>Funds generated for Pre-school</u>		
Fees	18,904	19,281
Funding	97,074	71,920
	<u>115,978</u>	<u>91,201</u>

HURSTPIERPOINT PRE-SCHOOL
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 JULY 2023

5 Other trading activities	2023	2022
	£	£
Shop income	<u>24</u>	<u>100</u>
6 Other income	2023	2022
	£	£
Coronavirus Job Retention Scheme Grant	-	-
Other income	<u>1,844</u>	<u>1,183</u>
	<u>1,844</u>	<u>1,183</u>
7 Expenditure	2023	2022
	£	£
Raising Funds		
Shop and fundraising costs	<u>489</u>	<u>1,192</u>
Charitable activities		
Activities undertaken directly	<u>99,474</u>	<u>95,827</u>
Support costs	<u>8,558</u>	<u>7,401</u>
Total cost of charitable activities	<u>108,032</u>	<u>103,228</u>
Total Expenditure	<u>108,521</u>	<u>104,420</u>

Included within support costs is £780 (2022: £780) in relation to independent examiners fees.

8 Trustees remuneration and benefits

Carey Tighe, the Preschool Manager, receives remuneration at market rate salary and acts as a trustee. There are no other trustees' remuneration or other benefits or reimbursed expenses for the year ended 31 July 2023 nor for the year ended 31 July 2022.

9 Employees

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

	2023	2022
	£	£
Supervisors	<u>9</u>	<u>11</u>

No employees received emoluments in excess of £80,000. (2021: none).

10 Stocks

	2023	2022
	£	£
Finished goods	<u>262</u>	<u>467</u>

HURSTPIERPOINT PRE-SCHOOL
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 JULY 2023

11 Creditors: amounts falling due within one year	2023	2022
	£	£
Trade Creditors		-
Accruals	780	780
Deferred income	17,437	19,428
Other creditors	981	707
	<u>19,178</u>	<u>19,501</u>

Deferred income represents a payment from WSCC which relates to the following year.

12 Control

The charity is under the control of the Trustees

13 Related party transactions

There were no related party transactions during the period, or preceding year that require disclosure.

HURSTPIERPOINT PRE SCHOOL PLAYGROUP

England & Wales - Charity number 1023326

Accounts

Charity Registration No. 1023326

**HURSTPIERPOINT PRE-SCHOOL
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2022**

HURSTPIERPOINT PRE-SCHOOL

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	J Harvey (Chair) D Smith C Tighe K Duffy A Ferrari
Charity number	1023328
Principal address	Village Centre Trinity Road Hurstpierpoint West Sussex BN6 9UY
Independent Examiners	PRB Accountants LLP Kingfisher House Hurstwood Grange Hurstwood Lane Haywards Heath West Sussex RH17 7QX
Main Bankers	CAF Bank Ltd 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ

HURSTPIERPOINT PRE-SCHOOL

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**HURSTPIERPOINT PRE-SCHOOL
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 JULY 2022**

The trustees present their report with the financial statements of the charity for the year ended 31 July 2022. 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Hurstpierpoint Pre-School is a registered provider of Pre-school education.

The aims of the charity are as follows

- To ease the transition from home and family and provide an environment that celebrates individuality and diversity.
- To widen the children's world by providing a range of stimulating resources and equipment
- To encourage creativity and independence through constructive, child led play.
- To allow play without interruption and encourage positive, caring relationships.
- To enlarge the children's vocabulary and develop communication skills.
- To acknowledge individual interests and celebrate the child's early years.
- To involve families in the pre-school and have an 'open door' policy.

Public benefit

In setting objectives and planning activities the Trustees have given careful consideration to the Charity Commission's general guidance on charitable purpose and public benefit, and in particular its supplementary guidance on the advancement of education.

Volunteers

We encourage parents to join in with pre-school life, perhaps helping out in sessions or at fundraising events like our annual Fun Day, or by joining the Committee. We also get involved with local events and community groups, like the St. Lawrence Fair and the Hurstpierpoint Horticultural Society. This partnership with parents and the community is really important to us and contributes to a varied, fun and educational experience for our children.

Achievements and performance

HPP Preschool continues to offer high quality, affordable Early Years childcare and education to the local community.

All families are welcome to join our lively active Preschool. Forest school is offered to all our oldest children, year-round, offering unique outdoor learning experiences.

Future Plans

In 2023 we plan to continue to offer quality childcare at affordable costs in a difficult financial climate.

Risk

The charity's main risk is difficult financial climate which all Early Years providers are facing, however the fact that we are popular local Preschool with high levels of occupancy, mitigates this risk.

Financial review

The Preschool continues to offer affordable childcare to all families in our local area. We continue to face financial constraints as standard rates of fees paid by the government rise by 3.5% this year against a 6.2% rise in living wage.

Reserves Policy

The Trustees operate a Contingency fund policy to ensure the continued ability for the charity to meet its objectives in this challenging and uncertain financial climate, as a result of this the preschool has a policy of keeping a reserve of £20,000 for unexpected costs and redundancies and £10,000 for outdoor equipment maintenance and repairs. At the end of 2022 we hold a total of £35,852 free reserves (2021: £47,144) and are acting in line with the reserves policy.

HURSTPIERPOINT PRE-SCHOOL

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 JULY 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity (registered charity number 1023326) is controlled by its governing document, a deed of trust and

The trustees serving during the year and since the year end were as follows:

J Harvey
D Smith
K Duffy
C Tighe
A Ferrari

Trustees' responsibilities in relation to the accounts

The trustees are responsible for preparing the Trustees' Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). The law requires the trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and

In preparing these accounts, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the accounts comply with the Charities Act 2011. 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.

Approved by order of the board of trustees on 27 Apr. 2023. and signed on its behalf by:



C Tighe
Trustee

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

Independent examiner's report to the trustees of Hurstpierpoint Pre-School.

I report to the trustees on my examination of the accounts of Hurstpierpoint Pre-School for the year ended 31 July 2022.

Responsibilities and basis of report

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

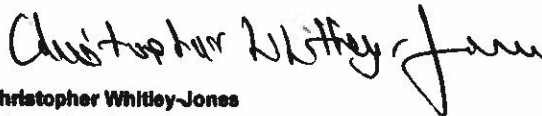
I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

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 giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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.



Christopher Whitley-Jones
Independent Examiner
For and on behalf of PRB Accountants LLP
Kingfisher House, Hurstwood Grange, Haywards Heath, RH17 7QX

Date: 27/4/23

HURSTPIERPOINT PRE-SCHOOL
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 JULY 2022

	Notes	Total 2022 £	Total 2021 £
Income from:			
Donations and legacies		644	5,107
Charitable activities	4	91,201	104,944
Other trading activities	5	100	214
Other	6	1,183	1,716
Total income		93,128	111,981
Expenditure on:			
	7		
Raising funds		1,192	643
Charitable activities:			
Funds generated for Pre-school		103,228	101,868
Total expenditure		104,420	102,511
Net income/(expenditure)		(11,292)	9,470
Fund balances at 31 July 2021		47,144	37,674
Fund Balances at 31 July 2022		35,852	47,144

All funds in 2022 and 2021 are unrestricted.

HURSTPIERPOINT PRE-SCHOOL

BALANCE SHEET

AS AT 31 JULY 2022

	Notes	2022		2021	
		£	£	£	£
Current Assets					
Stocks	10	467		422	
Cash at bank and in hand		<u>54,886</u>		<u>63,609</u>	
		55,353		64,031	
Creditors: amounts falling due within one year	11	<u>(19,501)</u>		<u>(18,887)</u>	
Net current assets			35,852		47,144
Total assets less current liabilities			<u>35,852</u>		<u>47,144</u>
Funds					
Unrestricted funds			35,852		47,144
			<u>35,852</u>		<u>47,144</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 27 Apr 2023 and were signed on its behalf by:



C Tighe
Trustee

HURSTPIERPOINT PRE-SCHOOL

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 JULY 2022

1 Accounting policies

1.1 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 Charities Act 2011.

Hurstpierpoint Pre-School meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s). There are no material uncertainties about Hurstpierpoint Pre-School's ability to continue as a going concern.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest pound.

1.2 Cash Flow Statement

In accordance with Section 7 of FRS 102 the charity is claiming exemption from the requirement to prepare a cash flow statement on account of its size.

1.3 Income

All income is included in the Statement of Financial Activities when the charity is legally entitled to the income, the amount can be quantified with reasonable accuracy and there is probability over the receipt of the income.

1.4 Expenditure

Expenditure is accounted for on an accruals basis, inclusive of VAT, 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.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include independent examination fees and costs linked to the strategic management of the charity. These are included within support costs under the Charities SORP (FRS 102).

1.5 Fund accounting

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

1.6 Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

1.7 Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments. The Trustees seek to use short term deposits where possible to maximise the return on monies held at the bank and to manage cash flow.

HURSTPIERPOINT PRE-SCHOOL
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 JULY 2022

Accounting Policies (continued)

1.8 Creditors and provisions

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.

1.9 Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

1.10 Employee benefits

The costs of short-term employee benefits are recognised as a liability and an expense.

Termination benefits are recognised immediately as an expense when the company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Pension costs and other post-retirement benefits

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

1.12 Judgements and key sources of estimation uncertainty

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised.

The trustees do not consider that there are any critical estimates or areas of judgement that need to be brought to the attention of the readers of the financial statements.

2 Taxation

The charity is registered with the Charities Commission (number: 1023326). All of the charity income falls within the exemptions set out in part 11 of the Corporation Tax Act 2010.

3 Trustee Remuneration

All the trustees donate their time spent running the charity on a voluntary basis and do not receive any remuneration for their work.

4 Income from Charitable Activities

	2022	2021
	£	£
<u>Funds generated for Pre-school</u>		
Fees	19,281	5,540
Funding	71,920	99,404
	<u>91,201</u>	<u>104,944</u>

HURSTPIERPOINT PRE-SCHOOL
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 JULY 2022

5 Other trading activities	2022	2021
	£	£
Shop income	<u>100</u>	<u>214</u>
6 Other income	2022	2021
	£	£
Coronavirus Job Retention Scheme Grant	-	1,153
Other income	1,183	563
	<u>1,183</u>	<u>1,716</u>
7 Expenditure	2022	2021
	£	£
Raising Funds		
Shop and fundraising costs	<u>1,192</u>	<u>643</u>
Charitable activities		
Activities undertaken directly	95,027	95,100
Support costs	7,401	6,768
Total cost of charitable activities	<u>103,228</u>	<u>101,868</u>
Total Expenditure	<u>104,420</u>	<u>102,511</u>

Included within support costs is £780 (2021: £1,170) in relation to independent examiners fees.

8 Trustees remuneration and benefits

Carey Tighe, the Pre-school Manager, receives remuneration at market rate salary and acts as a trustee. There are no other trustees' remuneration or other benefits or reimbursed expenses for the year ended 31 July 2022 nor for the year ended 31 July 2021.

9 Employees

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

	2022	2021
	£	£
Supervisors	<u>11</u>	<u>9</u>

No employees received emoluments in excess of £60,000. (2021: none).

10 Stocks

	2022	2021
	£	£
Finished goods	<u>467</u>	<u>422</u>

HURSTPIERPOINT PRE-SCHOOL
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 JULY 2022

11 Creditors: amounts falling due within one year	2022	2021
	£	£
Trade Creditors		1,000
Accruals	780	1,706
Deferred income	19,428	13,465
Other creditors	(707)	716
	<u>19,501</u>	<u>15,887</u>

Deferred income represents a payment from WSCC which relates to the following year.

12 Control

The charity is under the control of the Trustees

13 Related party transactions

There were no related party transactions during the period, or preceding year that require disclosure.

HURSTPIERPOINT PRE SCHOOL PLAYGROUP

England & Wales - Charity number 1023326

Accounts

Charity Registration No. 1023326

HURSTPIERPOINT PRE-SCHOOL
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2021

HURSTPIERPOINT PRE-SCHOOL

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

J Harvey (Chair)
R Laurence
D Smith
C Tighe
K Duffy
L O'Grady

Charity number

1023326

Principal address

Village Centre
Trinity Road
Hurstpierpoint
West Sussex
BN6 9UY

Independent Examiners

TC Group

The Courtyard
Shoreham Road
Upper Beeding
Steyning
West Sussex
BN44 3TN

Main Bankers

CAF Bank Ltd
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4JQ

HURSTPIERPOINT PRE-SCHOOL

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HURSTPIERPOINT PRE-SCHOOL
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 JULY 2021

The trustees present their report with the financial statements of the charity for the year ended 31 July 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Hurstpierpoint Pre-School is a registered provider of Pre-school education.

The aims of the charity are as follows

- To ease the transition from home and family and provide an environment that celebrates
- To widen the children's world by providing a range of stimulating resources and equipment.
- To encourage creativity and independence through constructive, child led play.
- To allow play without interruption and encourage positive, caring relationships.
- To enlarge the children's vocabulary and develop communication skills.
- To acknowledge individual interests and celebrate the child's early years.
- To involve families in the pre-school and have an 'open door' policy.

Public benefit

In setting objectives and planning activities the Trustees have given careful consideration to the Charity Commission's general guidance on charitable purpose and public benefit, and in particular its supplementary

Volunteers

We encourage parents to join in with pre-school life, perhaps helping out in sessions or at fundraising events like our annual Fun Day, or by joining the Committee. We also get involved with local events and community groups, like the St. Lawrence Fair and the Hurstpierpoint Horticultural Society. This partnership with parents and the community is really important to us and contributes to a varied, fun and educational experience for our children.

Achievements and performance

HPP Preschool continues to offer high quality, affordable Early Years childcare and education to the local community.

All families are welcome to join our lively active Preschool. Forest school is offered to all our oldest children, year-round, offering unique outdoor learning experiences.

Future Plans

In 2022 we plan to continue to offer quality childcare at affordable costs in a difficult financial climate.

Risk

We have no risks apart from a difficult financial climate which all Early Years providers are facing, however the fact that we are popular local Preschool with high levels of occupancy, mitigates this risk.

Financial review

In the prior year due to the pandemic the Preschool was closed for 9 weeks and on reopening offered services to Keyworker and vulnerable families for the remaining 6 weeks of term, this has resulted in income increasing this year. We ended the year with £9,470 surplus (2020: £7,345 deficit).

Reserves Policy

The Trustees operate a Contingency fund policy to ensure the continued ability for the charity to meet its objectives in this challenging and uncertain financial climate, as a result of this the preschool has a policy of keeping a reserve of £20,000 for unexpected costs and redundancies and £10,000 for outdoor equipment maintenance and repairs. At the end of 2021 we hold a total of £47,144 free reserves (2020: £37,674) and are acting in line with the reserves policy.

HURSTPIERPOINT PRE-SCHOOL

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 JULY 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity (registered charity number 1023326) is controlled by its governing document, a deed of trust and

The trustees serving during the year and since the year end were as follows:

J Harvey
R Laurence
D Smith
K Duffy
C Tighe
L O'Grady

Trustees' responsibilities in relation to the accounts

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

The law requires the trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and

In preparing these accounts, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the accounts comply with the Charities Act 2011. 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.

Mrs R Laurence
Trustee



Approved by order of the board of trustees on 23 May 2022

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

Independent examiner's report to the trustees of Hurstpierpoint Pre-School.

I report to the trustees on my examination of the accounts of Hurstpierpoint Pre-School for the year ended 31 July 2021.

Responsibilities and basis of report

As the trustees of the Trust 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 giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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.

TC Group

Jonathan Aikens FCA, DChA
Independent Examiner
For and on behalf of TC Group
Office: Steyning

Date: 23 May 2022

HURSTPIERPOINT PRE-SCHOOL
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 JULY 2021

	Notes	Total 2021 £	Total 2020 £
<u>Income from:</u>			
Donations and legacies		5,107	2,610
Charitable activities	4	104,944	90,858
Other trading activities	5	214	290
Other	6	1,716	7,258
Total income		111,981	101,016
<u>Expenditure on:</u>			
	7		
Raising funds		643	871
Charitable activities:			
Funds generated for Pre-school		101,868	107,490
Total expenditure		102,511	108,361
Net income/(expenditure)		9,470	(7,345)
Fund balances at 1 August 2020		37,674	45,019
Fund balances at 31 July 2021		47,144	37,674

All funds in 2021 and 2020 are unrestricted.

HURSTPIERPOINT PRE-SCHOOL

BALANCE SHEET

AS AT 31 JULY 2021

	Notes	£	2021	£	£	2020	£
Current Assets							
Stocks	10		422			200	
Cash at bank and in hand			<u>63,609</u>			<u>56,457</u>	
			64,031			56,657	
Creditors: amounts falling due within one year	11		<u>(16,887)</u>			<u>(18,983)</u>	
Net current assets				47,144			37,674
Total assets less current liabilities				<u>47,144</u>			<u>37,674</u>
Funds							
Unrestricted funds				47,144			37,674
				<u>47,144</u>			<u>37,674</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 23 May 2022 and were signed on its behalf by:



Mrs R Laurence
Trustee

HURSTPIERPOINT PRE-SCHOOL

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 JULY 2021

1 Accounting policies

1.1 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 Charities Act 2011.

Hurstpierpoint Pre-School meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s). There are no material uncertainties about Hurstpierpoint Pre-School's ability to continue as a going concern.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest pound.

1.2 Cash Flow Statement

In accordance with Section 7 of FRS 102 the charity is claiming exemption from the requirement to prepare a cash flow statement on account of its size.

1.3 Income

All income is included in the Statement of Financial Activities when the charity is legally entitled to the income, the amount can be quantified with reasonable accuracy and there is probability over the receipt of the income. The following specific policies are applied to particular categories of income:

1.4 Expenditure

Expenditure is accounted for on an accruals basis, inclusive of VAT, 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.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include independent examination fees and costs linked to the strategic management of the charity. These are included within support costs under the Charities SORP (FRS 102).

1.5 Fund accounting

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

1.6 Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

1.7 Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments. The Trustees seek to use short term deposits where possible to maximise the return on monies held at the bank and to manage cash flow.

HURSTPIERPOINT PRE-SCHOOL

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2021

Accounting Policies (continued)

1.8 Creditors and provisions

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.

1.9 Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

1.10 Employee benefits

The costs of short-term employee benefits are recognised as a liability and an expense.

Termination benefits are recognised immediately as an expense when the company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Pension costs and other post-retirement benefits

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

1.12 Judgements and key sources of estimation uncertainty

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised.

The trustees do not consider that there are any critical estimates or areas of judgement that need to be brought to the attention of the readers of the financial statements.

2 Taxation

The charity is registered with the Charities Commission (number: 1023326). All of the charity income falls within the exemptions set out in part 11 of the Corporation Tax Act 2010.

3 Trustee Remuneration

All the trustees donate their time spent running the charity on a voluntary basis and do not receive any remuneration for their work.

4 Income from Charitable Activities

	2021	2020
	£	£
<u>Funds generated for Pre-school</u>		
Fees	5,540	20,056
Funding	99,404	70,802
	<u>104,944</u>	<u>90,858</u>

HURSTPIERPOINT PRE-SCHOOL
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 JULY 2021

5 Other trading activities	2021	2020
	£	£
Shop income	<u>214</u>	<u>290</u>
6 Other income	2021	2020
	£	£
Coronavirus Job Retention Scheme Grant	1,153	5,616
Other income	563	1,642
	<u>1,716</u>	<u>7,258</u>
7 Expenditure	2021	2020
	£	£
Raising Funds		
Shop and fundraising costs	<u>643</u>	<u>871</u>
Charitable activities		
Activities undertaken directly	95,100	98,999
Support costs	6,768	8,491
Total cost of charitable activities	<u>101,868</u>	<u>107,490</u>
Total Expenditure	<u>102,511</u>	<u>108,361</u>

Included within support costs is £1,170 (2020: £600) in relation to independent examiners fees.

8 Trustees remuneration and benefits

Carey Tighe, the Preschool Manager, receives remuneration at market rate salary and acts as a trustee. There are no other trustees' remuneration or other benefits or reimbursed expenses for the year ended 31 July 2021 nor for the year ended 31 July 2020.

9 Employees

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

	2021	2020
	£	£
Supervisors	<u>9</u>	<u>10</u>

No employees received emoluments in excess of £60,000. (2020: none).

10 Stocks

	2021	2020
	£	£
Finished goods	<u>422</u>	<u>200</u>

HURSTPIERPOINT PRE-SCHOOL
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 JULY 2021

11 Creditors: amounts falling due within one year	2021	2020
	£	£
Trade Creditors	1,000	-
Accruals	1,706	600
Deferred income	13,465	17,782
Other creditors	716	601
	<u>16,887</u>	<u>18,983</u>

Deferred income represents a payment from WSCC which relates to the following year.

12 Control

The charity is under the control of the Trustees

13 Related party transactions

There were no related party transactions during the period, or preceding year that require disclosure.

HURSTPIERPOINT PRE SCHOOL PLAYGROUP

England & Wales - Charity number 1023326

Accounts

Charity Registration No. 1023326

HURSTPIERPOINT PRE-SCHOOL
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2020

HURSTPIERPOINT PRE-SCHOOL

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	J Harvey R Laurence D Smith K Duffy C Tighe L O'Grady
Charity number	1023326
Principal address	Village Centre Trinity Road Hurstpierpoint West Sussex BN6 9UY
Independent Examiners	TC Group The Courtyard Shoreham Road Upper Beeding Steyning West Sussex BN44 3TN
Main Bankers	CAF Bank Ltd 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ

HURSTPIERPOINT PRE-SCHOOL

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HURSTPIERPOINT PRE-SCHOOL

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 JULY 2020

The trustees present their report with the financial statements of the charity for the year ended 31 July 2020. 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 2015).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Hurstpierpoint Pre-School is a registered provider of Pre-school education.

The aims of the charity are as follows

- To ease the transition from home and family and provide an environment that celebrates individuality and diversity.

- To widen the children's world by providing a range of stimulating resources and equipment.
- To encourage creativity and independence through constructive, child led play.
- To allow play without interruption and encourage positive, caring relationships.
- To enlarge the children's vocabulary and develop communication skills.
- To acknowledge individual interests and celebrate the child's early years.
- To involve families in the pre-school and have an 'open door' policy.

Public benefit

In setting objectives and planning activities the Trustees have given careful consideration to the Charity Commission's general guidance on charitable purpose and public benefit, and in particular its supplementary guidance on the advancement of education.

Volunteers

We encourage parents to join in with pre-school life, perhaps helping out in sessions or at fundraising events like our annual Fun Day, or by joining the Committee. We also get involved with local events and community groups, like the St. Lawrence Fair and the Hurstpierpoint Horticultural Society. This partnership with parents and the community is really important to us and contributes to a varied, fun and educational experience for our children.

Achievements and performance

HPP Preschool continues to offer high quality, affordable Early Years childcare and education to the local community. All families are welcome to join our lively active Preschool. Forest school is offered to all our oldest children, year round, offering unique outdoor learning experiences.

Financial review

The Trustees operate a Contingency fund policy to ensure the continued ability for the charity to meet its objectives in this challenging and uncertain financial climate. Our fund is £25,000 plus £10,000 for renovations and repair to outdoor equipment and fencing.

This year due to the pandemic Preschool was closed for 9 weeks and on reopening offered services to Keyworker and vulnerable families for the remaining 6 weeks of term. This had an impact on our income as families did not take up extra sessions and some deferred their place. We ended the year with £7,345 deficit (2019: £2,599).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity (registered charity number 1023326) is controlled by its governing document, a deed of trust and constitutes an unincorporated charity. The legal and administrative information page of these financial statements provides further details on the charity.

The trustees serving during the year and since the year end were as follows:

J Harvey
R Laurence
D Smith
K Duffy
C Tighe
L O'Grady

HURSTPIERPOINT PRE-SCHOOL
REPORT OF THE TRUSTEES (CONTINUED)
FOR THE YEAR ENDED 31 JULY 2020

Trustees' responsibilities in relation to the accounts

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

The law requires the trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that year.

In preparing these accounts, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the accounts comply with the Charities Act 2011. 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.

Approved by order of the board of trustees on 30/6/21 and signed on its behalf by:



Mrs R Laurence

Trustee

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

Independent examiner's report to the trustees of Hurstpierpoint Pre-School.

I report to the trustees on my examination of the accounts of Hurstpierpoint Pre-School for the year ended 31 July 2020.

Responsibilities and basis of report

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

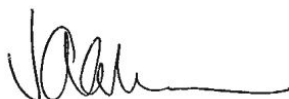
I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

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 giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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.



Jonathan Aikens ACA DChA
For and on behalf of TC Group
Office: Steyning

Date: 1 July 2021

HURSTPIERPOINT PRE-SCHOOL
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 JULY 2020

	Notes	Total 2020 £	Total 2019 £
<u>Income from:</u>			
Donations and legacies		2,610	1,438
Charitable activities	4	90,858	119,005
Other trading activities	5	290	250
Other	6	7,258	3,170
Total income		101,016	123,863
<u>Expenditure on:</u>			
	7		
Raising funds		871	1,593
Charitable activities:			
Funds generated for Pre-school		107,490	119,671
Total expenditure		108,361	121,264
Net income/(expenditure)		(7,345)	2,599
Fund balances at 1 August 2020		45,019	42,420
Fund balances at 31 July 2020		37,674	45,019

All funds in 2020 and 2019 are unrestricted.

HURSTPIERPOINT PRE-SCHOOL

BALANCE SHEET

AS AT 31 JULY 2020

	Notes	2020		2019	
		£	£	£	£
Current Assets					
Stocks	10	200		200	
Cash at bank and in hand		<u>56,457</u>		<u>58,839</u>	
		56,657		59,039	
Creditors: amounts falling due within one year	11	<u>(18,983)</u>		<u>(14,020)</u>	
Net current assets			37,674		45,019
Total assets less current liabilities			<u>37,674</u>		<u>45,019</u>
Funds					
Unrestricted funds			37,674		45,019
			<u>37,674</u>		<u>45,019</u>

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

30/6/21

Mrs R Laurence
Trustee

HURSTPIERPOINT PRE-SCHOOL

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 JULY 2020

1 Accounting policies

1.1 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 Charities Act 2011.

Hurstpierpoint Pre-School meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s). There are no material uncertainties about Hurstpierpoint Pre-School's ability to continue as a going concern. This conclusion takes into account the effect of the Covid19 pandemic.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest pound.

1.2 Cash Flow Statement

In accordance with Section 7 of FRS 102 the charity is claiming exemption from the requirement to prepare a cash flow statement on account of its size.

1.3 Income

All incoming resources are included in the Statement of Financial Activities when the charity is legally entitled to the income, the amount can be quantified with reasonable accuracy and there is probability over the receipt of the income. The following specific policies are applied to particular categories of income:

Income from charitable activities is recognised on an accruals basis, accounted for in relation to the period that they relate.

Investment income is accounted for on a receivable basis.

1.4 Expenditure

Expenditure is accounted for on an accruals basis, inclusive of VAT, 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.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include independent examination fees and costs linked to the strategic management of the charity. These are included within support costs under the Charities SORP (FRS 102).

1.5 Fund accounting

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

1.6 Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

HURSTPIERPOINT PRE-SCHOOL
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 JULY 2020

Accounting Policies (continued)

1.7 Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments. The Trustees seek to use short term deposits where possible to maximise the return on monies held at the bank and to manage cash flow.

1.8 Creditors and provisions

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.

1.9 Employee benefits

The costs of short-term employee benefits are recognised as a liability and an expense.

Termination benefits are recognised immediately as an expense when the company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.10 Pension costs and other post-retirement benefits

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

2 Taxation

The charity is a registered with the Charities Commission (number: 1023326). All of the charity income falls within the exemptions set out in part 11 of the Corporation Tax Act 2010.

3 Trustee Remuneration

All the trustees donate their time spent running the charity on a voluntary basis and do not receive any remuneration for their work.

4 Income from Charitable Activities

	2020	2019
	£	£
<u>Funds generated for Pre-school</u>		
Fees	20,056	12,401
Funding	70,802	106,604
	<u>90,858</u>	<u>119,005</u>

The Charity is in receipt of a grant to allow training to degree level of a qualified supervisor. The monies are to cover support cover and costs of training.

5 Other trading activities

	2020	2019
	£	£
Shop income	<u>290</u>	<u>250</u>

HURSTPIERPOINT PRE-SCHOOL
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 JULY 2020

6 Other income	2020	2019
	£	£
Coronavirus Job Retention Scheme Grant	5,616	-
Other income	1,642	3,170
	<u>7,258</u>	<u>3,170</u>

7 Expenditure	2020	2019
	£	£
Raising Funds		
Shop and fundraising costs	<u>871</u>	<u>1,593</u>
Charitable activities		
Activities undertaken directly	98,999	112,053
Support costs	8,491	7,618
Total cost of charitable activities	<u>107,490</u>	<u>119,671</u>
Total Expenditure	<u>108,361</u>	<u>121,264</u>

Included within support costs is £600 (2019: £600) in relation to independent examiners fees. See Detailed Statement of Financial Activities on page 12 for detailed information on expenditure.

8 Trustees remuneration and benefits

There were no trustees' remuneration or other benefits or reimbursed expenses for the year ended 31 July 2020 nor for the year ended 31 July 2019.

9 Employees

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

	2020	2019
Supervisors	<u>10</u>	<u>9</u>

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

Employment costs	2020	2019
	£	£
Wages and salaries including social security costs	88,134	96,843
	<u>88,134</u>	<u>96,843</u>

HURSTPIERPOINT PRE-SCHOOL
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 JULY 2020

10 Stocks	2020	2019
	£	£
Finished goods	<u>200</u>	<u>200</u>
11 Creditors: amounts falling due within one year	2020	2019
	£	£
Accruals	600	600
Deferred income	17,782	13,245
Other creditors	601	175
	<u>18,983</u>	<u>14,020</u>

Deferred income represents a payment from WSCC which relates to the following year.

12 Control

The charity is under the control of the Trustees

13 Related party transactions

There were no related party transactions during the period, or preceding year that require disclosure.

14 Legal status

The organisation is a unincorporated chaitable trust. The charity's registered number and office address can be found on the Lgel and Adminastartive Information page.

HURSTPIERPOINT PRE-SCHOOL
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 JULY 2020

	2020		2019	
	£	£	£	£
<u>INCOME</u>				
Donations and legacies				
Donations		2,610		1,438
Other trading activities				
Shop income		290		250
Charitable activities				
Fees	20,056		12,401	
Funding	70,802		106,604	
		90,858		119,005
Other income				
Fund raising events	1,642		3,170	
Coronavirus Job Retention Scheme	5,616		-	
		7,258		3,170
Total incoming resources		101,016		123,863
<u>EXPENDITURE</u>				
Raising donations and legacies				
Fund raising costs	449		1,069	
Other trading activities				
Shop costs	422		524	
		871		1,593
Charitable activities				
Salaries	88,134		96,843	
Social security	443		759	
Pensions	837		574	
Rent and room hire	8,309		10,253	
Milk	94		45	
Equipment	511		362	
Enrichment	671		3,031	
Consumables	-		186	
		98,999		112,053
Support costs				
Training	1,313		500	
Insurance	1,401		1,277	
Telephone and internet	1,057		1,077	
Postage and stationery	1,501		1,748	
Office costs	1,350		60	
Subscriptions	135		190	
Repairs and renewals	32		177	
Sundries	-		148	
Governance				
Legal and professional fees	1,042		1,781	
Examiner's remuneration	600		600	
Finance				
Bank charges	60		60	
		8,491		7,618
Total resources expended		108,361		121,264
Net income/(expenditure)		(7,345)		2,599