

NORTHERN PRE SCHOOL

England & Wales · Charity number 1026795

Details

Other names	NORTHERN PLAYGROUP
Status	Registered
Legal form	Other
Registered	1993-10-07
Register	View on the Charity Commission register

Contact

Address	Northern Pre-School Richmond Rise Fareham Hampshire PO16 8DG
Phone	02392385613
Email	northernpreschoolportchester@gmail.com
Website	www.northernpreschool.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: To provide pre-school care/early years education to children aged 2yrs until school age.

Classification

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

Geography

- Hampshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£203,873	£199,613	-	-
2024-08-31	£223,551	£166,457	-	-
2023-08-31	£163,798	£149,390	-	-
2022-08-31	£111,993	£148,653	-	-
2021-08-31	£143,963	£147,608	-	-

Trustees

Name	Role	Appointed
Suzanna Roberts	Chair	2019-11-25
Cara McFarlane		2024-01-17
Christopher Elliott		2025-12-11
Jemma Elliott		2025-12-11
Natasha Sutherland		2025-12-11
Nicola White		2025-12-11
Rohit Gupta		2025-01-20

NORTHERN PRE SCHOOL

England & Wales - Charity number 1026795

Accounts

Charity registration number: 1026795

Northern Pre School

Annual Report and Financial Statements
for the Year Ended 31 August 2025

D V Marlow & Co Limited - Chartered Accountants
72 West Street
Portchester
Fareham
Hampshire
PO16 9UN

Northern Pre School

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Northern Pre School

Reference and Administrative Details

Charity Registration Number	1026795
Principal Office	Richmond Rise Portchester Fareham Hampshire PO16 8DG
Independent Examiner	Jennifer Leonard D V Marlow & Co Limited - Chartered Accountants 72 West Street Portchester Fareham Hampshire PO16 9UN

Northern Pre School

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 August 2025.

Objectives and activities

Objects and aims

The objectives of the charity are to promote and advance the education of children between the ages of 2-5 years within a Pre-School environment.

Public benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Achievements and performance

Net incoming resources for the year amounted to £4,260 (2024 £57,094), which has been added to the total funds.

The staff have continued to work hard and have successfully prepared the older children for school. We feel extremely positive for the future and that the Pre-School numbers of children are growing steadily. The Pre-School has a very good reputation in the local area and parent confidence is strong; they are very happy to bring their children to our Pre-School. The feedback from parents is very positive. Last year we recruited a new Manager who has shown enthusiasm and commitment to making the Pre-School a positive and inviting place for young children to enjoy. She has made lots of changes which have enhanced the Pre-School and made it a very happy place. The fresh approach of all the staff has been very rewarding.

Financial review

The Trustees are very pleased with the progress that the Pre-School has made this year.

Employers NI contributions have made a big difference this year to the wage costs. We have however rewarded our staff with a well-deserved wage increase which has been on hold for some time while the Pre School recovered from the ongoing effects of Covid.

Some of the utility costs have escalated particularly Water and the Waste Water costs; these have made an impact on the monies spent this year.

The trustees have been very pro-active with fundraising which has enabled the Pre-School to purchase more outside equipment for the children to enjoy. The fundraising from last year was not spent until the beginning of this financial year and therefore came out of the profits from last year but is shown in this year's expenditure. We will endeavour to spend any fundraising in the coming year during the year it has been raised.

Plans for future periods

Aims and key objectives for future periods

We are seeing a steady increase in the number of children. This has been very successful. Things look very positive for the future of the Pre-School. We have continued to promote the good reputation of the Pre-School and are attracting new children through word of mouth and advertising.

Northern Pre School

Trustees' Report (continued)

Structure, governance and management

Nature of governing document

The Pre-School is a registered charity.

The Trustees have a policy of ensuring that the charity has sufficient reserves to continue to operate for a period of three months from the balance sheet date.

Recruitment and appointment of trustees

The Trustees:

Mrs Suzanna Roberts - Chair

Mr Rohit Gupta – Appointed 9th December 2024

Miss Emma King – Resigned 29th August 2025

Mrs Cara McFarlane – Appointed 17th January 2024

Mr Matthew Reader – Appointed 17th January 2024

Mrs Michelle Reader – Appointed 17th January 2024

The annual report was approved by the trustees of the charity on 11 December 2025 and signed on its behalf by:



.....
Mrs S Roberts
Trustee



.....
Mrs C McFarlane
Trustee

Northern Pre School

Independent Examiner's Report to the trustees of Northern Pre School

I report to the trustees on my examination of the accounts of Northern Pre School for the year ended 31 August 2025.

Responsibilities and basis of report

As the charity trustees of Northern Pre School 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 Northern Pre School'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 Northern Pre School 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 accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

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



Jennifer Leonard
Independent Examiner

72 West Street
Portchester
Fareham
Hampshire
PO16 9UN

11 December 2025

Northern Pre School

Statement of Financial Activities for the Year Ended 31 August 2025

	Note	Unrestricted funds £	Total 2025 £
Income and Endowments from:			
Charitable activities		<u>203,873</u>	<u>203,873</u>
Total income		<u>203,873</u>	<u>203,873</u>
Expenditure on:			
Charitable activities		<u>(199,613)</u>	<u>(199,613)</u>
Total expenditure		<u>(199,613)</u>	<u>(199,613)</u>
Net income		<u>4,260</u>	<u>4,260</u>
Net movement in funds		4,260	4,260
Reconciliation of funds			
Total funds brought forward		<u>97,649</u>	<u>97,649</u>
Total funds carried forward	12	<u>101,909</u>	<u>101,909</u>
		Unrestricted funds £	Total 2024 £
Income and Endowments from:			
Charitable activities		<u>223,552</u>	<u>223,552</u>
Total income		<u>223,552</u>	<u>223,552</u>
Expenditure on:			
Charitable activities		<u>(166,458)</u>	<u>(166,458)</u>
Total expenditure		<u>(166,458)</u>	<u>(166,458)</u>
Net income		<u>57,094</u>	<u>57,094</u>
Net movement in funds		57,094	57,094
Reconciliation of funds			
Total funds brought forward		<u>40,555</u>	<u>40,555</u>
Total funds carried forward	12	<u>97,649</u>	<u>97,649</u>

All of the charity's activities derive from continuing operations during the above two periods.
The funds breakdown for 2024 is shown in note 12.

Northern Pre School
(Registration number: 1026795)
Balance Sheet as at 31 August 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	8	2	2
Current assets			
Debtors	9	1,207	168
Cash at bank and in hand	10	<u>105,308</u>	<u>101,293</u>
		106,515	101,461
Creditors: Amounts falling due within one year	11	<u>(4,608)</u>	<u>(3,814)</u>
Net current assets		<u>101,907</u>	<u>97,647</u>
Net assets		<u>101,909</u>	<u>97,649</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>101,909</u>	<u>97,649</u>
Total funds	12	<u>101,909</u>	<u>97,649</u>

The financial statements on pages 5 to 11 were approved by the trustees, and authorised for issue on 11 December 2025 and signed on their behalf by:



.....
Mrs S Roberts
Trustee



.....
Mrs C McFarlane
Trustee

Northern Pre School

Notes to the Financial Statements for the Year Ended 31 August 2025

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Northern Pre School meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note to these accounts.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Expenditure

Charitable activities

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

Tangible fixed assets

All fixed assets are originally recorded at cost.

Depreciation and amortisation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Outside play area - Over 5 years

Northern Pre School

Notes to the Financial Statements for the Year Ended 31 August 2025 (continued)

2 Income from charitable activities

	Unrestricted funds General £	Total 2025 £
Fees receivable	15,206	15,206
Milk refunds	330	330
Grants receivable	186,951	186,951
T shirts	67	67
Fundraising	1,319	1,319
	<u>203,873</u>	<u>203,873</u>
	Unrestricted funds General £	Total 2024 £
Fees receivable	25,833	25,833
Milk refunds	392	392
Grants receivable	196,072	196,072
T shirts	25	25
Fundraising	1,230	1,230
	<u>223,552</u>	<u>223,552</u>

3 Expenditure on raising funds and charitable activities

	Unrestricted funds General £	Total 2025 £
Pre school running activities	50,666	50,666
Staff costs	148,947	148,947
	<u>199,613</u>	<u>199,613</u>
	Unrestricted funds General £	Total 2024 £
Pre school running activities	44,701	44,701
Staff costs	121,757	121,757
	<u>166,458</u>	<u>166,458</u>

Northern Pre School

Notes to the Financial Statements for the Year Ended 31 August 2025 (continued)

4 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any other benefits from the charity during the year.

5 Staff costs

The aggregate payroll costs were as follows:

	2025 £	2024 £
Staff costs during the year were:		
Wages and salaries	142,439	118,537
Social security costs	3,421	1,659
Pension costs	3,087	1,561
	<u>148,947</u>	<u>121,757</u>

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2025 No	2024 No
Average number of employees	<u>9</u>	<u>9</u>

6 Independent examiner's remuneration

Fees payable to the independent examiner for:

	2025 £	2024 £
Independent examination of financial statements	<u>1,200</u>	<u>1,080</u>

Northern Pre School

Notes to the Financial Statements for the Year Ended 31 August 2025 (continued)

7 Taxation

The charity is a registered charity and is therefore exempt from taxation.

8 Tangible fixed assets

	Land and buildings £	Total £
Cost		
At 1 September 2024	<u>30,752</u>	<u>30,752</u>
At 31 August 2025	<u>30,752</u>	<u>30,752</u>
Depreciation		
At 1 September 2024	<u>30,750</u>	<u>30,750</u>
At 31 August 2025	<u>30,750</u>	<u>30,750</u>
Net book value		
At 31 August 2025	<u>2</u>	<u>2</u>
At 31 August 2024	<u>2</u>	<u>2</u>

9 Debtors

	2025 £	2024 £
Prepayments	<u>1,207</u>	<u>168</u>

10 Cash and cash equivalents

	2025 £	2024 £
Cash at bank	<u>105,308</u>	<u>101,293</u>

11 Creditors: amounts falling due within one year

	2025 £	2024 £
Other taxation and social security	1,482	1,046
Other creditors	130	-
Accruals	<u>2,996</u>	<u>2,768</u>
	<u>4,608</u>	<u>3,814</u>

Northern Pre School

Notes to the Financial Statements for the Year Ended 31 August 2025 (continued)

12 Funds

	Balance at 1 September 2024 £	Incoming resources £	Resources expended £	Balance at 31 August 2025 £
Unrestricted funds				
General	97,649	203,873	(199,613)	101,909
	Balance at 1 September 2023 £	Incoming resources £	Resources expended £	Balance at 31 August 2024 £
Unrestricted funds				
General	40,555	223,552	(166,458)	97,649

13 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 August 2025 £
Tangible fixed assets	2	2
	Unrestricted funds General £	Total funds at 31 August 2024 £
Tangible fixed assets	2	2

Northern Pre School

Statement of Financial Activities by fund for the Year Ended 31 August 2025

	Total Unrestricted Funds 2025 £	Total Unrestricted Funds 2024 £
Income and Endowments from:		
Charitable activities	<u>203,873</u>	<u>223,552</u>
Total income	<u>203,873</u>	<u>223,552</u>
Expenditure on:		
Charitable activities	<u>(199,613)</u>	<u>(166,458)</u>
Total expenditure	<u>(199,613)</u>	<u>(166,458)</u>
Net income	<u>4,260</u>	<u>57,094</u>
Net movement in funds	4,260	57,094
Reconciliation of funds		
Total funds brought forward	<u>97,649</u>	<u>40,555</u>
Total funds carried forward	<u><u>101,909</u></u>	<u><u>97,649</u></u>

Northern Pre School

Detailed Statement of Financial Activities for the Year Ended 31 August 2025

	Total 2025 £	Total 2024 £
<i>Charitable activities</i>		
Fees receivable	15,206	25,833
Milk refunds	330	392
Grants receivable	186,951	196,072
T shirts	67	25
Fundraising	1,319	1,230
	203,873	223,552
<i>Charitable activities</i>		
Rent	(11,343)	(12,690)
Training and equipment	(12,690)	(7,966)
Insurance	(1,962)	(1,473)
Repairs and maintenance	(5,111)	(4,406)
Telephone and wifi	(754)	(686)
Children's entertainment	(250)	(561)
Website maintenance and computer costs	(388)	(1,604)
Printing, postage and stationery	(148)	(146)
T shirts	(21)	(282)
Consumables	(1,152)	(1,068)
Subscriptions and licences	(733)	(533)
Equipment hire	(358)	(437)
Sundry expenses	(1,096)	(783)
Cleaning and waste disposal	(4,370)	(4,221)
Accountancy fees	(1,200)	(1,080)
Bank charges	(111)	(84)
Trip expenses	(427)	(42)
Light, heat and water	(6,635)	(5,183)
Sports and dance sessions	(1,605)	(1,024)
Photo costs	(312)	(432)
Wages and salaries	(142,439)	(118,537)
Staff NIC (Employers)	(3,421)	(1,659)
Staff pensions	(3,087)	(1,561)
	(199,613)	(166,458)

This page does not form part of the statutory financial statements.

NORTHERN PRE SCHOOL

England & Wales - Charity number 1026795

Accounts

CHARITY REGISTRATION NUMBER: 1026795

Northern Pre School
Unaudited Financial Statements
31 August 2024

D V MARLOVV CO LIMITED

Chartered accountant

72 West Street

Portchester

Fareham

Northern Pre School

Hampshire
POIG 9UN

Financial Statements

Year ended 31 August 2024

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Statement of financial activities	4
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Northern Pre School

Trustees' Annual Report

Year ended 31 August 2024

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 August 2024.

Reference and administrative details

Registered charity name Northern Pre School

Charity registration number 1026795

Principal office Richmond Rise

Portchester

Fareham

Hampshire

P016 8DG

The trustees

Mrs S Roberts

Miss E King (Appointed 17 January 2024)

Mrs C McFarlane (Appointed 17 January 2024)

Mr M Reader (Appointed 17 January 2024)

Mrs M Reader (Appointed 17 January 2024)

Mr S Batt (Resigned 17 January 2024)

Mrs S Pearce (Resigned 13 March 2024)

Mrs C Woods (Resigned 17 January 2024)

Independent examiner Doreen Marlow

72 West Street

Portchester

Fareham

Hampshire

P016 91JN

Structure, governance and management

The Pre School is a registered charity.

The trustees have a policy of ensuring that the charity has sufficient reserves to continue to operate for a period of three months from the balance sheet date.

Objectives and activities

The objectives of the charity are to promote and advance the education of children between the ages of 2-5 years within a Pre-School environment.

Northern Pre School

We have now been in a position where we have been able to grow our staff numbers again. The numbers of children have increased, and this reflects in the increase of turnover this year. The Trustees of the Pre-School are very pleased with the figures this year and are proud of the hard work and enthusiasm shown by everyone.

Trustees' Annual Report (continued)

Year ended 31 August 2024

Achievements and performance

Net incoming resources for the year amounted to E57,094 (2023 E 14,408), which has been added to total funds.

The staff have continued to work hard and have successfully prepared the older children for school. We feel extremely positive for the future and that the Pre-School numbers of children are growing steadily. The Pre-School has a very good reputation in the local area and parent confidence has grown; they are very happy to bring their children to our Pre-School. The feedback from parents is very positive. With a new Manager and having increased our staff numbers, the enthusiasm and a fresh approach has been very rewarding.

Financial review

The trustees are very pleased with the progress that the Pre-School has made this year and are pleased that the turnover has increased considerably again.

The trustees have been very pro-active with fundraising which has enabled the Pre-School to purchase more outside equipment for the children to enjoy.

Plans for future periods

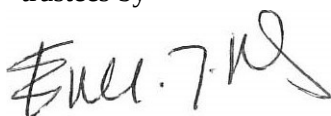
We are seeing a steady increase in the number of children and have extended the age group from two years until school age. Things look very positive for the future of the Pre-School. We have continued to promote the good reputation of the Pre-School and are attracting new children through word of mouth and advertising.

Increasing children numbers has enabled us to recruit more staff.

Public Benefit

When considering Northern Pre-School activities, the trustees have complied with the duty in section 4 of the Charities Act 2011 to have due regard to the Charity Commission's general guidance on public benefit.

The trustees' annual report was approved on 9 December 2024 and signed on behalf of the board of trustees by



Miss E King
Trustee



Mrs S Roberts
Trustee

Independent Examiner's Report to the Trustees of Northern Pre School

Year ended 31 August 2024

I report to the trustees on my examination of the financial statements of Northern Pre School ('the charity') for the year ended 31 August 2024.

Northern Pre School

Responsibilities and basis of report

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

I report in respect of my examination of the charity's financial statements 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 charity as required by section 130 of the Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 in order to enable a proper understanding of the accounts to be reached.



Doreen Marlow
Independent Examiner

72 West Street
Portchester
Fareham
Hampshire
PO16 91-JN

Northern Pre School

Financial

August

Statement of	Year ended 31	Activities		
		2024	2023	2023
	Note	Unrestricted funds	Total funds	Total funds
Income and endowments				
Other trading activities	4	<u>223,551</u>	<u>223,551</u>	<u>163,798</u>
Expenditure				
Expenditure on charitable activities	5,6	<u>166,457</u>	166,457	149,390
Total income		223,551	<u>223,551</u>	163,798
Total expenditure		<u>166,457</u>	<u>166,457</u>	<u>149,390</u>
		—————	—————	—————
Net income and net movement in funds		<u>57,094</u>	<u>57,094</u>	<u>14,408</u>
Reconciliation of funds				
Total funds brought forward		<u>40,555</u>	<u>40,555</u>	<u>26, 147</u>
Total funds carried forward		<u>97,649</u>	<u>97,649</u>	<u>40,555</u>

The statement of financial activities includes all gains and losses recognised in the year, All income and expenditure derive from continuing activities.

Northern Pre School

Financial

The notes on pages 6 to 8 form part of these financial statements.

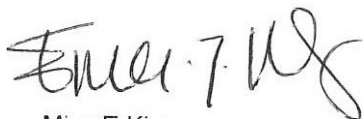
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Statement of Position

31 August 2024

		<u>101,461</u>		<u> </u>
Creditors: amounts falling due within one year	12	3,815		4 3,342
	Note	2024		2,789
Fixed assets				2023
Tangible fixed assets	10		2	2
Current assets				
Debtors	11	168		146
Cash at bank and in hand		<u>101,293</u>		<u>43,196</u>
Net current assets			<u>97,646</u>	<u>40,553</u>
Total assets less current liabilities			<u>97,648</u>	<u>40,555</u>
Net assets			<u>97,648</u>	40,555
Funds of the charity				
Unrestricted funds			<u>97,649</u>	40,555
Total charity funds	13		<u>97,649</u>	<u>40,555</u>

These financial statements were approved by the board of trustees and authorised for issue on 9 December 2024, and are signed on behalf of the board by:



Miss E King



Mrs S Roberts

Northern Pre School
Notes to the Financial Statements

Year August 2024

Trustee

Trustee

The notes on pages 6 to 8 form part of these financial statements.

- 5 -

ended 31

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and IS unincorporated. The address of the principal office is Richmond Rise, Portchester, Fareham, Hampshire, PO 16 8DG.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

Northern Pre School

Financial

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Tangible assets

All fixed assets are initially recorded at cost.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Outside play area	-	Over 5 years		
4. Other trading activities				
	Unrestricted	Total Funds	Unrestricted	Total
	Funds	2024	Funds	Funds
				2023
Grants receivable	145,534	145,534	129,412	129,412
Fees receivable	76,371	76,371	32,632	32,632
Milk refunds	392	392	232	232
Trip income			990	990
T shirts	25	25	77	77
Fund raising	<u>1,229</u>	<u>1,229</u>	<u>455</u>	<u>455</u>
	<u>223,551</u>	<u>223,551</u>	<u>163,798</u>	<u>163,798</u>

Northern Pre School

Notes to the Statements

Year August 2024

Financial (continued) ended 31

5. Expenditure on charitable activities by fund type

	Unrestricted Funds	Total Funds	Unrestricted Funds	Total Funds
	2024	2024	2023	2023
Pre school running expenses	166,457	166,457	149,390	149,390

6. Expenditure on charitable activities by activity type

	Activities undertaken directly	Total funds	Total fund
	2024	2024	2023
Pre school running expenses	166,457	166,457	149,390

7. Independent examination fees

	2024	2023
Fees payable to the independent examiner for. Independent examination of the financial statements	1,080	1,080

8. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2024	2023
Wages and salaries	1,18,537	1,05,005
Social security costs	1,659	1,147
Other employee benefits	1,561	2,375
	<u>1,21,757</u>	1,08,797

The average head count of employees during the year was 9 (2023: 8). The average number of full-time equivalent employees during the year is analysed as follows.

	2024	2023	No.
No. Number of staff	9	8	

No employee received employee benefits of more than E60,000 during the year (2023: Nil).

9. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

Northern Pre School

Financial
ended 31

Land and
buildings

10. Tangible fixed assets		30,752
		30,750
Cost		
At 1 September 2023 and 31 August 2024		2
Depreciation		2
At 1 September 2023 and 31 August 2024		
Carrying amount At 31 August 2024	2024	2023
At 31 August 2023	168	146
 11. Debtors		
	2024	2023
Prepayments and accrued income	2,769	2,015
12. Creditors: amounts falling due within one year	1,046	774
	3,815	2,789
Accruals and deferred income		
Social security and other taxes		

13. Analysis of charitable funds			31 August
			O
Unrestricted funds		Income	Expenditure
		223,551	(166,457)
	1 September 2023		24
General funds	40,555		97,649

14. Analysis of net assets between funds (continued)

	Unrestricted Funds	Total Funds	2024	2023
Tangible fixed assets	2	2	2	2

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Management Information
Year ended 31 August 2024

Northern Pre School

Notes to the Statements

Year August 2024

The following pages do not form part of the financial statements.

Northern Pre School
Notes to the Detailed Statement of Financial
Activities

Year ended 31 August 2024

	2024	2023
Income and endowments		
Other trading activities		
Grants receivable	145,534	129,412
Fees receivable	76,371	32,632
Milk refunds	392	232
Trip income		990
T shirts	25	77
Fund raising	<u>1,229</u>	455
	223,551	
163,798	<u> </u>	<u> </u>
	<u> </u>	<u> </u>

=====

Northern Pre School

Total income	223,551	163,798
Expenditure		
Expenditure on charitable activities		
Staff costs	118,537	105,005
Employer's National Insurance	1,659	1,147
Pension contributions	1,561	2,375
Rent	12,690	12,690
Website maintenance and computer costs	1,603	954
Cleaning and waste disposal	4,221	3,292
Repairs and maintenance	4,406	2,775
Insurance	1,473	1,338
Children's entertainment	562	100
T shirts	282	172
Equipment hire	437	332
Accountancy fees	1,080	1,080
Telephone and wifi	686	605
Consumables	1,068	937
Training and equipment	7,966	4,429
Sundries	782	962
Postage and stationery	146	64
Subscriptions and licences	533	519
Trip expenses	42	1,777
Sports and dance sessions	1,024	2,240
Light, heat and water	5,183	5,787
Bank charges	84	93
Photo costs	432	447
	<hr style="width: 100%;"/>	<hr style="width: 100%;"/>
Total expenditure	166,457	
149,390	<hr style="width: 100%;"/>	<hr style="width: 100%;"/>
	<hr style="width: 100%;"/>	<hr style="width: 100%;"/>
Net income	57,094	
14,408		

NORTHERN PRE SCHOOL

England & Wales - Charity number 1026795

Accounts

Northern Pre School
Unaudited Financial Statements
31 August 2023

D V MARLOW & CO LIMITED

Chartered accountant
72 West Street
Portchester
Fareham
Hampshire
PO16 9UN

Northern Pre School
Financial Statements
Year ended 31 August 2023

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Northern Pre School
Trustees' Annual Report
Year ended 31 August 2023

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 August 2023.

Reference and administrative details

Registered charity name Northern Pre School
Charity registration number 1026795
Principal office Richmond Rise
Portchester
Fareham
Hampshire
PO16 8DG

The trustees

Mrs A Rance	(Resigned 17 January 2024)
Mrs S Pearce	
Mrs S Roberts	
Mrs H Solly	(Resigned 17 January 2024)
Mr S Batt	(Appointed 20 March 2023)
Mrs C Woods	(Appointed 13 December 2022)
Mrs G Morrissey	(Appointed 13 December 2022)
	(Resigned 17 January 2024)

Independent examiner Doreen Marlow
72 West Street
Portchester
Fareham
Hampshire
PO16 9UN

Structure, governance and management

The Pre School is a registered charity.
The trustees have a policy of ensuring that the charity has sufficient reserves to continue to operate for a period of three months from the balance sheet date.

Objectives and activities

The objectives of the charity are to promote and advance the education of children between the ages of 2-5 years within a Pre-School environment.

We have now been in a position where we have grown our staff numbers again. The numbers of children have increased and this reflects in the increase of turnover this year. The Pre-School have had a much better year after all the turmoil caused by Covid.

We have also been able to do a small amount of fund raising.

Northern Pre School
Trustees' Annual Report *(continued)*
Year ended 31 August 2023

Achievements and performance

Net incoming resources for the year amounted to £14,408 (2022 outgoing resources of £36,660), which has been deducted from total funds.

The staff have continued to work hard and have successfully prepared the older children for school. We feel extremely positive for the future and that the Pre-School numbers of children are growing steadily. The Pre-School has a very good reputation in the local area and parent confidence has grown and they are very happy to bring their children to Pre-School after the period of uncertainty caused by the Pandemic.

Financial review

The trustees are very pleased with the progress that the Pre-School has made in this year and are pleased that the turnover has increased and the figures are showing a profit.

Plans for future periods

We are seeing a huge increase in children for the new academic year. Things look very positive for the Pre-School. We have continued to promote the good reputation of the Pre-School and continue to attract new children through word of mouth and advertising.

With the increase in children, we have been able to recruit new staff and will continue to grow the staff during the next academic year.

Public Benefit

When considering Northern Pre-School activities, the trustees have complied with the duty in section 4 of the Charities Act 2011 to have due regard to the Charity Commission's general guidance on public benefit.

The trustees' annual report was approved on 17 January 2024 and signed on behalf of the board of trustees by:

Mrs S Pearce
Trustee



Mrs S Roberts
Trustee



Northern Pre School

Independent Examiner's Report to the Trustees of Northern Pre School

Year ended 31 August 2023

I report to the trustees on my examination of the financial statements of Northern Pre School ('the charity') for the year ended 31 August 2023.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's financial statements 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 charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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 in order to enable a proper understanding of the accounts to be reached.



Doreen Marlow
Independent Examiner

72 West Street
Portchester
Fareham
Hampshire
PO16 9UN

Northern Pre School
Statement of Financial Activities
Year ended 31 August 2023

		2023		2022
	Note	Unrestricted funds £	Total funds £	Total funds £
Income and endowments				
Other trading activities	4	163,798	163,798	111,993
Total income		<u>163,798</u>	<u>163,798</u>	<u>111,993</u>
Expenditure				
Expenditure on charitable activities	5,6	149,390	149,390	148,653
Total expenditure		<u>149,390</u>	<u>149,390</u>	<u>148,653</u>
Net income/(expenditure) and net movement in funds		<u>14,408</u>	<u>14,408</u>	<u>(36,660)</u>
Reconciliation of funds				
Total funds brought forward		26,147	26,147	62,807
Total funds carried forward		<u>40,555</u>	<u>40,555</u>	<u>26,147</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

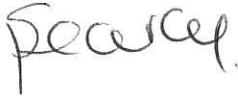
The notes on pages 6 to 8 form part of these financial statements.

Northern Pre School
Statement of Financial Position
31 August 2023

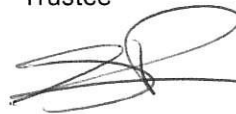
	Note	2023		2022	
		£	£	£	£
Fixed assets					
Tangible fixed assets	10		2		2
Current assets					
Debtors	11	146		110	
Cash at bank and in hand		43,196		28,589	
		<u>43,342</u>		<u>28,699</u>	
Creditors: amounts falling due within one year	12	<u>2,789</u>		<u>2,554</u>	
Net current assets			40,553		26,145
Total assets less current liabilities			40,555		26,147
Net assets			<u>40,555</u>		<u>26,147</u>
Funds of the charity					
Unrestricted funds			40,555		26,147
Total charity funds	13		<u>40,555</u>		<u>26,147</u>

These financial statements were approved by the board of trustees and authorised for issue on 17 January 2024, and are signed on behalf of the board by:

Mrs S Pearce
Trustee



Mrs S Roberts
Trustee



The notes on pages 6 to 8 form part of these financial statements.

Northern Pre School

Notes to the Financial Statements

Year ended 31 August 2023

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is Richmond Rise, Portchester, Fareham, Hampshire, PO16 8DG.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Tangible assets

All fixed assets are initially recorded at cost.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Outside play area - Over 5 years

4. Other trading activities

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Grants receivable	129,412	129,412	92,978	92,978
Fees receivable	32,632	32,632	18,050	18,050
Milk refunds	232	232	215	215
Trip income	990	990	750	750
T shirts	77	77	-	-
Fund raising	455	455	-	-
	<u>163,798</u>	<u>163,798</u>	<u>111,993</u>	<u>111,993</u>

Northern Pre School

Notes to the Financial Statements *(continued)*

Year ended 31 August 2023

5. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Pre school running expenses	149,390	<u>149,390</u>	148,653	<u>148,653</u>

6. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Total funds 2023 £	Total fund 2022 £
Pre school running expenses	149,390	<u>149,390</u>	<u>148,653</u>

7. Independent examination fees

	2023 £	2022 £
Fees payable to the independent examiner for: Independent examination of the financial statements	1,080	<u>1,080</u>

8. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2023 £	2022 £
Wages and salaries	105,005	103,551
Social security costs	1,417	2,419
Other employee benefits	2,375	1,917
	<u>108,797</u>	<u>107,887</u>

The average head count of employees during the year was 8 (2022: 7). The average number of full-time equivalent employees during the year is analysed as follows:

	2023 No.	2022 No.
Number of staff	<u>8</u>	<u>7</u>

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

9. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

Northern Pre School

Notes to the Financial Statements *(continued)*

Year ended 31 August 2023

10. Tangible fixed assets

	Land and buildings £
Cost	
At 1 September 2022 and 31 August 2023	30,752
Depreciation	
At 1 September 2022 and 31 August 2023	30,750
Carrying amount	
At 31 August 2023	<u>2</u>
At 31 August 2022	<u>2</u>

11. Debtors

	2023 £	2022 £
Prepayments and accrued income	<u>146</u>	<u>110</u>

12. Creditors: amounts falling due within one year

	2023 £	2022 £
Accruals and deferred income	2,015	1,983
Social security and other taxes	<u>774</u>	<u>571</u>
	<u>2,789</u>	<u>2,554</u>

13. Analysis of charitable funds

Unrestricted funds

	At 1 September 2022 £	Income £	Expenditure £	At 31 August 2 023 £
General funds	<u>26,147</u>	<u>163,798</u>	<u>(149,390)</u>	<u>40,555</u>

14. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Tangible fixed assets	<u>2</u>	<u>2</u>	<u>2</u>

**Northern Pre School
Management Information
Year ended 31 August 2023**

The following pages do not form part of the financial statements.

Northern Pre School

Detailed Statement of Financial Activities

Year ended 31 August 2023

	2023 £	2022 £
Income and endowments		
Other trading activities		
Grants receivable	129,412	92,978
Fees receivable	32,632	18,050
Milk refunds	232	215
Trip income	990	750
T shirts	77	–
Fund raising	455	–
	163,798	111,993
Total income	163,798	111,993
Expenditure		
Expenditure on charitable activities		
Staff costs	105,005	103,551
Employer's National Insurance	1,417	2,419
Pension contributions	2,375	1,917
Rent	12,690	12,690
Website maintenance and computer costs	954	1,528
Cleaning and waste disposal	3,292	3,545
Repairs and maintenance	2,775	3,602
Insurance	1,338	1,305
Children's entertainment	100	100
T shirts	172	–
Equipment hire	332	332
Accountancy fees	1,080	1,080
Telephone and wifi	605	381
Consumables	937	1,108
Training and equipment	4,429	4,633
Sundries	962	808
Postage and stationery	64	105
Subscriptions and licences	519	423
Trip expenses	1,777	1,469
Sports and dance sessions	2,240	2,689
Light, heat and water	5,787	4,521
Bank charges	93	87
Photo costs	447	360
	149,390	148,653
Total expenditure	149,390	148,653
Net income/(expenditure)	14,408	(36,660)

NORTHERN PRE SCHOOL

England & Wales - Charity number 1026795

Accounts

CHARITY REGISTRATION NUMBER: 1026795

Northern Pre School
Unaudited Financial Statements
31 August 2022

D V MARLOW & CO LIMITED

Chartered accountant
72 West Street
Portchester
Fareham
Hampshire
PO16 9UN

Northern Pre School
Financial Statements
Year ended 31 August 2022

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Northern Pre School
Trustees' Annual Report
Year ended 31 August 2022

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 August 2022.

Reference and administrative details

Registered charity name Northern Pre School
Charity registration number 1026795
Principal office Richmond Rise
Portchester
Fareham
Hampshire
PO16 8DG

The trustees

Mrs J Pye	(Resigned 13 December 2022)
Mrs A Rance	
Mrs S Pearce	
Mrs S Roberts	
Mrs D Cheal	(Resigned 13 December 2022)
Mrs H Solly	
Mrs C Woods	(Appointed 13 December 2022)
Mrs G Morrissey	(Appointed 13 December 2022)

Independent examiner Doreen Marlow
72 West Street
Portchester
Fareham
Hampshire
PO16 9UN

Structure, governance and management

The Pre School is a registered charity.
The trustees have a policy of ensuring that the charity has sufficient reserves to continue to operate for a period of three months from the balance sheet date.

Objectives and activities

The objectives of the charity are to promote and advance the education of children between the ages of 2-5 years within a Pre-School environment. Unfortunately we have still not been able to do any fund raising because of the continued impact of COVID. We need to ensure that we do everything to keep both children and staff safe. During the next academic year however there are plans to start fund raising again.

The Continued Impact of COVID

Low numbers of children in Pre-School has resulted in the reduction of staff. Confidence however does seem to be building now and numbers are increasing. It looks very encouraging for the new academic year.

Northern Pre School
Trustees' Annual Report *(continued)*
Year ended 31 August 2022

Achievements and performance

Net outgoing resources for the year amounted to £36,660 (2021 outgoing resources of £3,645), which has been deducted from total funds.

The staff have continued to work hard whilst keeping the children safe while preparing the older children for school. Despite the huge impact COVID 19 made, we feel positive for the future and that the Pre-School numbers will grow.

Financial review

The trustees were not surprised to see that the Pre-School had made a disappointing loss during this year. This was expected due to the continued affect of Covid on the business and the low child "take up" in the area generally. It has also been due to a low birth rate in the area during the last 2/3 years.

Plans for future periods

We are seeing a huge increase in children for the new academic year. Things look very positive for the Pre-School. We have continued to promote the good reputation of the Pre-School and have advertised in order to attract new children to the Pre-School. This is proving to be very successful.


With the increase in children we should be able to recruit extra staff after the new year.

Public Benefit

When considering Northern Pre-School activities, the trustees have complied with the duty in section 4 of the Charities Act 2011 to have due regard to the Charity Commission's general guidance on public benefit.

The trustees' annual report was approved on 13 December 2022 and signed on behalf of the board of trustees by:

Mrs S Pearce
Trustee



Mrs S Roberts
Trustee



Northern Pre School

Independent Examiner's Report to the Trustees of Northern Pre School

Year ended 31 August 2022

I report to the trustees on my examination of the financial statements of Northern Pre School ('the charity') for the year ended 31 August 2022.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's financial statements 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 charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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 in order to enable a proper understanding of the accounts to be reached.



Doreen Marlow
Independent Examiner

72 West Street
Portchester
Fareham
Hampshire
PO16 9UN

Northern Pre School
Statement of Financial Activities
Year ended 31 August 2022

		2022		2021
	Note	Unrestricted funds £	Total funds £	Total funds £
Income and endowments				
Other trading activities	4	111,993	111,993	141,674
Other income	5	–	–	2,289
Total income		<u>111,993</u>	<u>111,993</u>	<u>143,963</u>
Expenditure				
Expenditure on charitable activities	6,7	148,653	148,653	147,608
Total expenditure		<u>148,653</u>	<u>148,653</u>	<u>147,608</u>
Net expenditure and net movement in funds		<u>(36,660)</u>	<u>(36,660)</u>	<u>(3,645)</u>
Reconciliation of funds				
Total funds brought forward		62,807	62,807	66,452
Total funds carried forward		<u>26,147</u>	<u>26,147</u>	<u>62,807</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 6 to 8 form part of these financial statements.

Northern Pre School
Statement of Financial Position
31 August 2022

	Note	2022		2021	
		£	£	£	£
Fixed assets					
Tangible fixed assets	11		2		2
Current assets					
Debtors	12	110		90	
Cash at bank and in hand		28,589		66,216	
		<u>28,699</u>		<u>66,306</u>	
Creditors: amounts falling due within one year	13	<u>2,554</u>		<u>3,501</u>	
Net current assets			26,145		62,805
Total assets less current liabilities			<u>26,147</u>		<u>62,807</u>
Net assets			<u>26,147</u>		<u>62,807</u>
Funds of the charity					
Unrestricted funds			26,147		62,807
Total charity funds	14		<u>26,147</u>		<u>62,807</u>

These financial statements were approved by the board of trustees and authorised for issue on 13 December 2022, and are signed on behalf of the board by:

Mrs S Pearce
Trustee



Mrs S Roberts
Trustee



The notes on pages 6 to 8 form part of these financial statements.

Northern Pre School
Notes to the Financial Statements
Year ended 31 August 2022

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is Richmond Rise, Portchester, Fareham, Hampshire, PO16 8DG.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Tangible assets

All fixed assets are initially recorded at cost.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Outside play area - Over 5 years

4. Other trading activities

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Grants receivable	92,978	92,978	121,210	121,210
Fees receivable	18,050	18,050	20,230	20,230
Milk refunds	215	215	195	195
Trip income	750	750	-	-
T shirts	-	-	39	39
	<u>111,993</u>	<u>111,993</u>	<u>141,674</u>	<u>141,674</u>

Northern Pre School

Notes to the Financial Statements *(continued)*

Year ended 31 August 2022

5. Other income

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Job retention furlough grants receivable	—	—	2,289	2,289

6. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Pre school running expenses	148,653	148,653	147,608	147,608

7. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Total funds 2022 £	Total fund 2021 £
Pre school running expenses	148,653	148,653	147,608

8. Independent examination fees

	2022 £	2021 £
Fees payable to the independent examiner for: Independent examination of the financial statements	2,040	2,040

9. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2022 £	2021 £
Wages and salaries	103,551	107,452
Social security costs	2,419	3,311
Other employee benefits	1,917	1,974
	<u>107,887</u>	<u>112,737</u>

The average head count of employees during the year was 7 (2021: 8). The average number of full-time equivalent employees during the year is analysed as follows:

	2022 No.	2021 No.
Number of staff	<u>7</u>	<u>8</u>

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

10. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

Northern Pre School

Notes to the Financial Statements *(continued)*

Year ended 31 August 2022

11. Tangible fixed assets

	Land and buildings £
Cost	
At 1 September 2021 and 31 August 2022	30,752
Depreciation	
At 1 September 2021 and 31 August 2022	30,750
Carrying amount	
At 31 August 2022	<u>2</u>
At 31 August 2021	<u>2</u>

12. Debtors

	2022 £	2021 £
Prepayments and accrued income	<u>110</u>	<u>90</u>

13. Creditors: amounts falling due within one year

	2022 £	2021 £
Accruals and deferred income	1,983	2,609
Social security and other taxes	<u>571</u>	<u>892</u>
	<u>2,554</u>	<u>3,501</u>

14. Analysis of charitable funds

Unrestricted funds

	At 1 September 2021 £	Income £	Expenditure £	At 31 August 2022 £
General funds	<u>62,807</u>	<u>111,993</u>	<u>(148,653)</u>	<u>26,147</u>

15. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Tangible fixed assets	<u>2</u>	<u>2</u>	<u>2</u>

**Northern Pre School
Management Information
Year ended 31 August 2022**

The following pages do not form part of the financial statements.

Northern Pre School
Detailed Statement of Financial Activities
Year ended 31 August 2022

	2022 £	2021 £
Income and endowments		
Other trading activities		
Grants receivable	92,978	121,210
Fees receivable	18,050	20,230
Milk refunds	215	195
Trip income	750	–
T shirts	–	39
	<u>111,993</u>	<u>141,674</u>
Other income		
Job retention furlough grants receivable	–	2,289
	<u>–</u>	<u>2,289</u>
Total income	<u>111,993</u>	<u>143,963</u>
Expenditure		
Expenditure on charitable activities		
Staff costs	103,551	107,452
Employer's National Insurance	2,419	3,311
Pension contributions	1,917	1,974
Rent	12,690	12,720
Website maintenance and computer costs	1,528	411
Cleaning and waste disposal	3,545	3,371
Repairs and maintenance	3,602	2,885
Insurance	1,305	1,821
Children's entertainment	100	661
T shirts	–	297
Equipment hire	332	332
Accountancy fees	1,080	1,080
Telephone and wifi	381	181
Consumables	1,108	771
Training and equipment	4,633	4,611
Sundries	808	514
Postage and stationery	105	236
Subscriptions and licences	423	522
Trip expenses	1,469	–
Advertising	–	51
Sports and dance sessions	2,689	630
Light, heat and water	4,521	3,007
Bank charges	87	92
Photo costs	360	678
	<u>148,653</u>	<u>147,608</u>
Total expenditure	<u>148,653</u>	<u>147,608</u>
Net expenditure	<u>(36,660)</u>	<u>(3,645)</u>

Northern Pre School
Notes to the Detailed Statement of Financial Activities
Year ended 31 August 2022

NORTHERN PRE SCHOOL

England & Wales - Charity number 1026795

Accounts

CHARITY REGISTRATION NUMBER: 1026795

Northern Pre School
Unaudited Financial Statements
31 August 2021

D V MARLOW & CO LIMITED

Chartered accountant

72 West Street

Portchester

Fareham

Hampshire

PO16 9UN

Northern Pre School
Financial Statements
Year ended 31 August 2021

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Northern Pre School
Trustees' Annual Report
Year ended 31 August 2021

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 August 2021.

Reference and administrative details

Registered charity name Northern Pre School

Charity registration number 1026795

Principal office Richmond Rise
Portchester
Fareham
Hampshire
PO16 8DG

The trustees

Mrs Pye
Mrs Rance
Mrs Pearce
Mrs Roberts
Mrs Cheal
Mrs C Bowers (Retired 10 November 2020)
Mrs Warton (Retired 10 November 2020)

Independent examiner Doreen Marlow
72 West Street
Portchester
Fareham
Hampshire
PO16 9UN

Structure, governance and management

The Pre School is a registered charity.

The trustees have a policy of ensuring that the charity has sufficient reserves to continue to operate for a period of three months from the balance sheet date.

Northern Pre School
Trustees' Annual Report *(continued)*
Year ended 31 August 2021

Objectives and activities

The objectives of the charity are to promote and advance the education of children between the ages of 2-5 years within a pre-school environment. Unfortunately we have still not been able to do any fund raising or outings because of the continued impact of COVID. We need to ensure that we do everything to keep both children and staff safe.

The year ended 31st August 2021 has been a better year than 2020 and parents' confidence in sending their children back to Pre-School after the closures and uncertainty of the pandemic has started to grow.

The Impact of COVID 19

Low numbers in Pre-School resulted in staff having their hours cut - numbers are beginning to rise but staff numbers have reduced by 4.

At the beginning of the new academic year Parents were still understandably concerned about returning/starting Pre-School. This has obviously had an impact on the income for the Pre-School.

Achievements and performance

Net outgoing resources for the year amounted to £3,645 (2020 outgoing resources of £15,387), which has been deducted from total funds.

The staff have continued to work hard whilst keeping children safe while preparing the older children for school in September. Despite the huge impact COVID 19 has had we feel positive for the future and that the Pre-School numbers will continue to grow.

Financial review

The trustees were not surprised to see that the Pre-School had made a loss during this year. This was expected due to the continued effect of Covid on the business. However the staff are extremely positive and continue to provide quality childcare in a reputable Pre-School.

Plans for future periods

Inevitably because of the impact of COVID 19 on our setting, our plans are still very restricted. In the long term we are looking towards numbers gradually increasing and advertising the Pre-School to create confidence in attracting new children to the Pre-School.

Public Benefit

When considering Northern Pre-School activities, the trustees have complied with the duty in section 4 of the Charities Act 2011 to have due regard to the Charity Commission's general guidance on public benefit.

The trustees' annual report was approved on 7 December 2021 and signed on behalf of the board of trustees by:



Mrs Pye
Trustee



Mrs Pearce
Trustee

Northern Pre School

Independent Examiner's Report to the Trustees of Northern Pre School

Year ended 31 August 2021

I report to the trustees on my examination of the financial statements of Northern Pre School ('the charity') for the year ended 31 August 2021.

Responsibilities and basis of report

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


I report in respect of my examination of the charity's financial statements 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 charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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 in order to enable a proper understanding of the accounts to be reached.



Doreen Marlow
Independent Examiner

72 West Street
Portchester
Fareham
Hampshire
PO16 9UN

07 December 2021

Northern Pre School
Statement of Financial Activities
Year ended 31 August 2021

		2021		2020
	Note	Unrestricted funds £	Total funds £	Total funds £
Income and endowments				
Other trading activities	4	141,674	141,674	182,585
Other income	5	2,289	2,289	–
Total income		<u>143,963</u>	<u>143,963</u>	<u>182,585</u>
Expenditure				
Expenditure on charitable activities	6,7	147,608	147,608	197,972
Total expenditure		<u>147,608</u>	<u>147,608</u>	<u>197,972</u>
Net expenditure and net movement in funds		<u>(3,645)</u>	<u>(3,645)</u>	<u>(15,387)</u>
Reconciliation of funds				
Total funds brought forward		66,452	66,452	81,839
Total funds carried forward		<u>62,807</u>	<u>62,807</u>	<u>66,452</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 6 to 8 form part of these financial statements.

Northern Pre School
Statement of Financial Position

31 August 2021

	Note	2021 £	£	2020 £	£
Fixed assets					
Tangible fixed assets	11		2		2
Current assets					
Debtors	12	90		545	
Cash at bank and in hand		<u>66,216</u>		<u>78,314</u>	
		66,306		78,859	
Creditors: amounts falling due within one year	13	<u>3,501</u>		<u>12,409</u>	
Net current assets			62,805		66,450
Total assets less current liabilities			<u>62,807</u>		<u>66,452</u>
Net assets			<u>62,807</u>		<u>66,452</u>
Funds of the charity					
Unrestricted funds			<u>62,807</u>		<u>66,452</u>
Total charity funds	14		<u>62,807</u>		<u>66,452</u>

These financial statements were approved by the board of trustees and authorised for issue on 7 December 2021, and are signed on behalf of the board by:



Mrs Pye
Trustee



Mrs Pearce
Trustee

The notes on pages 6 to 8 form part of these financial statements.

Northern Pre School

Notes to the Financial Statements

Year ended 31 August 2021

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is Richmond Rise, Portchester, Fareham, Hampshire, PO16 8DG.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

Despite the impact of COVID 19, there are no material uncertainties about the charity's ability to continue.

Tangible assets

All fixed assets are initially recorded at cost.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Outside play area - Over 5 years

4. Other trading activities

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Grants receivable	121,210	121,210	163,360	163,360
Fees receivable	20,230	20,230	17,921	17,921
Milk refunds	195	195	333	333
Trip income	–	–	408	408
T shirts	39	39	75	75
Polling station	–	–	441	441
Photo commission	–	–	47	47
	<u>141,674</u>	<u>141,674</u>	<u>182,585</u>	<u>182,585</u>

Northern Pre School

Notes to the Financial Statements *(continued)*

Year ended 31 August 2021

5. Other income

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Job retention furlough grants receivable	2,289	2,289	—	—

6. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Pre school running expenses	147,608	147,608	197,972	197,972

7. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Total funds 2021 £	Total fund 2020 £
Pre school running expenses	147,608	147,608	197,972

8. Independent examination fees

	2021 £	2020 £
Fees payable to the independent examiner for: Independent examination of the financial statements	2,040	2,040

9. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2021 £	2020 £
Wages and salaries	107,452	143,679
Social security costs	3,311	5,545
Other employee benefits	1,974	3,194
	<u>112,737</u>	<u>152,418</u>

The average head count of employees during the year was 8 (2020: 12). The average number of full-time equivalent employees during the year is analysed as follows:

	2021 No.	2020 No.
Number of staff	<u>8</u>	<u>12</u>

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

10. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

Northern Pre School

Notes to the Financial Statements *(continued)*

Year ended 31 August 2021

11. Tangible fixed assets

	Land and buildings £
Cost	
At 1 September 2020 and 31 August 2021	30,752
Depreciation	
At 1 September 2020 and 31 August 2021	30,750
Carrying amount	
At 31 August 2021	<u>2</u>
At 31 August 2020	<u>2</u>

12. Debtors

	2021 £	2020 £
Prepayments and accrued income	90	545

13. Creditors: amounts falling due within one year

	2021 £	2020 £
Accruals and deferred income	2,609	3,969
Social security and other taxes	892	693
Other creditors	–	7,747
	<u>3,501</u>	<u>12,409</u>

14. Analysis of charitable funds

Unrestricted funds

	At 1 September 2020 £	Income £	Expenditure £	At 31 August 2 021 £
General funds	66,452	143,963	(147,608)	62,807

15. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2021 £	Total Funds 2020 £
Tangible fixed assets	<u>2</u>	<u>2</u>	<u>2</u>

**Northern Pre School
Management Information
Year ended 31 August 2021**

The following pages do not form part of the financial statements.

Northern Pre School

Notes to the Detailed Statement of Financial Activities

Year ended 31 August 2021

	2021 £	2020 £
Income and endowments		
Other trading activities		
Grants receivable	121,210	163,360
Fees receivable	20,230	17,921
Milk refunds	195	333
Trip income	–	408
T shirts	39	75
Polling station	–	441
Photo commission	–	47
	<u>141,674</u>	<u>182,585</u>
Other income		
Job retention furlough grants receivable	2,289	–
	<u>143,963</u>	<u>182,585</u>
Total income	<u>143,963</u>	<u>182,585</u>
Expenditure		
Expenditure on charitable activities		
Staff costs	107,452	143,679
Employer's National Insurance	3,311	5,545
Pension contributions	1,974	3,194
Rent	12,720	12,779
Website maintenance and computer costs	411	636
Cleaning and waste disposal	3,371	3,170
Repairs and maintenance	2,885	11,501
Insurance	1,821	1,582
Children's entertainment	661	100
T shirts	297	317
Equipment hire	332	358
Accountancy fees	1,080	1,080
Telephone	181	211
Consumables	771	1,072
Training and equipment	4,611	5,268
Sundries	514	251
Postage and stationery	236	246
Subscriptions and licences	522	373
Trip expenses	–	418
Advertising	51	–
Sports and dance sessions	630	2,310
Light, heat and water	3,007	3,776
Bank charges	92	106
Photo costs	678	–
	<u>147,608</u>	<u>197,972</u>
Total expenditure	<u>147,608</u>	<u>197,972</u>
Net expenditure	<u>(3,645)</u>	<u>(15,387)</u>