

**HERLINGTON PRE-SCHOOL  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2025**

**HERLINGTON PRE-SCHOOL  
INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES  
FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2025**

I report on the accounts of the trust for the year ended 31<sup>st</sup> March, 2025 which are set out on pages 3 to 9.

**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

**Basis of independent examiner's report**

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

**Independent examiner's statement**

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

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the 2011 Act, and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



M.J. Ruffles F.C.A.  
Mark J. Ruffles & Co.  
Accountants  
15<sup>th</sup> September, 2025

4 Baron Court  
Werrington  
Peterborough

**HERLINGTON PRE-SCHOOL  
INCOME AND EXPENDITURE  
FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2025**

	Notes	2025 £	2024 £
<b>INCOMING RESOURCES</b>	<b>2</b>		
Incoming resources from generated funds			
Voluntary income		791,911	628,036
Activities for generating funds		745	1,132
Investment income		3,151	2,375
		<u>795,807</u>	<u>631,543</u>
Incoming resources from charitable activities		152,861	152,687
Other incoming resources		3,986	3,732
		<u>952,654</u>	<u>787,962</u>
 <b>RESOURCES EXPENDED</b>	 <b>3</b>		
Cost of generating funds		181	-
Charitable activities		912,491	727,101
Governance costs		8,047	2,534
		<u>920,719</u>	<u>729,635</u>
Net incoming/(outgoing) resources		31,935	58,327
Funds brought forward		256,782	198,455
Funds carried forward		<u>£288,717</u>	<u>£256,782</u>

There are no restricted funds

**HERLINGTON PRE-SCHOOL  
BALANCE SHEET  
AS AT 31<sup>ST</sup> MARCH 2025**

	Notes	2025 £	2024 £
<b>FIXED ASSETS</b>			
Tangible fixed assets	4	-	-
<b>CURRENT ASSETS</b>			
Cash at bank and in hand		437,590	395,864
Prepayments		6,075	-
		<u>443,665</u>	<u>395,864</u>
<b>CREDITORS: amounts due within one year</b>	5	<u>154,948</u>	<u>139,082</u>
		288,717	256,782
<b>NET ASSETS</b>		<u>£288,717</u>	<u>£256,782</u>
<b>FINANCED BY:</b>			
<b>RESERVES</b>			
Unrestricted funds		<u>£288,717</u>	<u>£256,782</u>

We approve these accounts and confirm that we have made available all relevant records and information for their preparation.



Treasurer  
15<sup>th</sup> September, 2025



Chairperson

**HERLINGTON PRE-SCHOOL  
NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2025**

**1 ACCOUNTING POLICIES**

Accounting convention

The financial statements have been prepared in accordance with the applicable accounting standards and the Charities accounting statement of recommended practice.

Grants and voluntary income

All grants and voluntary income are accounted for gross in the period to which they relate.

Expenditure

All expenditure is accounted for gross in the period to which it relates.

Direct charitable expenses

The directors consider that direct charitable expenditure includes all direct costs associated with the objects of the trust.

Fixed assets

These are capitalised if they can be used for more than one year and cost at least £500. They are valued at cost or, if gifted, at the value the charity of the receipt.

Depreciation

Depreciation of fixed assets is provided at the rates shown below so as to write off their cost over the estimated useful lives:

	Rate	Basis
Improvements to premises	10%	Straight line
Equipment and fixtures and fittings	25%	Straight line

**HERLINGTON PRE-SCHOOL  
NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2025**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
<b>2 INCOMING RESOURCES</b>		
Voluntary income		
PCC funding	790,977	627,899
Photos	934	137
	<u>791,911</u>	<u>628,036</u>
Activities for generating funds		
Raffles	745	632
Other	-	500
	<u>745</u>	<u>1,132</u>
Investment income		
Bank interest received	3,151	2,375
	<u>3,151</u>	<u>2,375</u>
Incoming resources from charitable activities		
Fees received	5,001	5,729
Direct funding	77,876	90,021
Card receipts	68,728	55,438
Trip and party money	1,256	1,499
	<u>152,881</u>	<u>152,087</u>
Other incoming resources	3,986	3,732
	<u>3,986</u>	<u>3,732</u>

**HERLINGTON PRE-SCHOOL  
NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2025**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
<b>3 EXPENDITURE</b>		
Cost of generating funds		
Fundraising expenses	181	-
	-----	--
Charitable activities		
Wages	533,161	436,372
Pension contributions	30,400	22,368
Inland Revenue	125,117	88,323
Staff training and incentives	9,848	4,545
Uniform	630	2,871
Rent	48,775	38,199
Educational resources	66,268	47,881
Petty cash	6,050	6,250
Vehicle expenses	13,117	7,130
Human resources	1,243	485
Telephone and internet	2,222	3,116
TV/Video licence	825	821
Ofsted Licence	220	220
Lottery	20	-
Entertainment and gifts	4,250	9,008
Stationery and admin	3,971	17,071
Insurance	2,018	1,919
Photocopier	9,457	4,068
Cleaning, hygiene and first aid	6,275	4,716
Building and garden repairs	38,464	17,664
Furnishings	-	777
Bank charges	1,342	1,100
Educational visits	3,700	3,298
Sports coaches	2,438	1,705
Early years resources	420	-
Depreciation of fixed assets	-	4,900
Sundry items	2,260	2,226
	-----	-----
	912,491	727,101
	-----	-----
Governance costs		
Book-keeping, accounts and payroll	8,047	2,534
	-----	-----

**HERLINGTON PRE-SCHOOL  
NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2025**

**4 TANGIBLE FIXED ASSETS**

	Improvements to premises £	Fixtures and Equipment £	Total
<b>COST</b>			
At 1 <sup>st</sup> April, 2024	71,950	75,247	147,197
Disposal	-	-	-
Additions	-	-	-
	<u>71,950</u>	<u>75,247</u>	<u>147,197</u>
At 31 <sup>st</sup> March, 2025	71,950	75,247	147,197
<b>DEPRECIATION</b>			
At 1 <sup>st</sup> April, 2024	71,950	75,247	147,197
Disposal	-	-	-
Charge for the year	-	-	-
	<u>71,950</u>	<u>75,247</u>	<u>147,197</u>
At 31 <sup>st</sup> March, 2025	71,950	75,247	147,197
<b>NET BOOK VALUE</b>			
At 31 <sup>st</sup> March, 2025	£- =	£- =	£- =
At 31 <sup>st</sup> March, 2024	£- =	£- =	£- =

**2025**  
**£**

**2024**  
**£**

**5 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

Accruals	432	360
Other taxes and social security costs	5,032	5,222
Other creditors	1,050	1,557
Deferred income	148,434	131,943
	<u>£154,948</u>	<u>£139,082</u>
	=====	=====



Herlington Pre-school  
Herlington Community Centre  
Orton Malborne  
Peterborough  
PE2 5PW

Telephone: 01733 390115  
Charity No: 1036950  
barb.herlingtonpreschool@gmail.com

## **Minutes of Herlington preschool AGM 11<sup>th</sup> March 2025 9.00am**

### **Committee Present**

Barbara Howlett (Manager)  
Natasha Kennewell  
Pauline Corley  
Jacqui Millington  
Tamsin Wright  
Katheryn Whittock

### **Apologies**

None sent

### **Present**

There was a selection of parents and carers at the meeting with others completing a signed agreement for the AGM to go ahead. We were in need of 39 replies and we received 56.

### **Introduction**

Barbara welcomed all those present, also confirmed that the AGM would go ahead and enough parents/carers were present, or in agreement to operating the AGM.  
Minutes of previous meeting were read and agreed  
There were no matters arising from these.

### **Treasure's report**

Pauline Corley read her report and said where money has been spent for our children.

### **Managers' Report**

Barbara read her report, about how the preschool continues to develop and grow, with the introduction of the new baby class, and plans to expand further.  
That the staff continue to maintain the high standards of the preschool and work tirelessly behind the scenes to ensure the preschool runs effectively, and for every child to gain a good foundation for their future schooling to build on.

### **Chairpersons' Report**

Tamsin read her report and also informed the committee that she would be standing down in her role as chairperson and taking on the role of secretary.  
The present committee then all stood down, as part of the constitution rules, and then the committee were elected; some members of the old committee are standing for another year and were re-elected at this point.

The old committee were presented with flowers, for the work they have done over the year.

Standing down were Jacqu Miliingtoni, Tamsin Wright, Natasha Kennewell and Pauline Corley, Katheryn Whitck and Lesley Anne Swann

### **Election of office**

**Chairperson** -Sandra Simms, Katie Whittock agreed and Georgina Arnold seconded.

**Treasurer** - Pauline Corley, Jacqui Millington agreed with Sonia Abade seconded.

**Secretary** -Tamsin Wright, Katie Whittock agreed and Jacqui Millington seconded.

### **Election of committee**

**Helpers** - Jacqui Millington, Tamsin agreed and Georgina seconded.

Katie Whittock, Jacqui agreed and Natasha seconded.

Natasha Kennewell, kirsty agreed and Tamsin seconded.

### **Adoption of constitution**

Barbara explains that as a committee run preschool, we adopt a constitution to run with, and we run alongside the preschool Learning Alliance Constitution, all present were in agreement that we would continue to run by this constitution.

Meeting was closed at 9.45am.



## HERLINGTON PRESCHOOL ACCOUNTS 2024-2025

	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	TOTALS
<b>INCOME</b>													
Opening balance,	186566.94												
<b>Fees</b>													
Fees cash/ch			937.50			2,285.50		701.50	330.00				5,272.75
Fees Direct	6960.74	4944.38	6016.65	7149.39	11690.16	7,041.15	6,353.75	6,307.00	5,093.75	3,317.20	7,001.00	6,000.38	77,875.55
Fees Card	5694.02	4519.75	4807.25	4759.75	8856.00	5,842.50	6,312.00	7,536.25	5,344.50	3,167.25	6,899.75	4,988.85	68,727.87
PCC Funding	8972.41	11765.00	92298.69	38203.10	205356.14	21,675.00	15,051.89	16,415.33	117,952.88	24,678.37	101,189.34	153,910.28	807,468.43
<b>Fundraising</b>								150.00					150.00
Events	267.05					264.37			112.50				643.92
Parties/nativity						157.30			455.00				612.30
Raffles						85.00			680.00				745.00
photo's					417.45							516.15	933.60
Donation	150.00		1125.00										1,275.00
Other charities	119.05							150.30					269.35
Insurance claims													
Bank refunds					269.00								269.00
Refunds	125.00			144.89		85.54	530.10		444.99	419.63	273.26		2,023.41
<b>Totals</b>	23306.52	21229.13	105185.09	50257.13	226588.75	37,436.36	28,247.74	31,260.38	130,393.62	31,582.45	115,363.35	165,415.66	966,266.18
Savings Transfer		17500.00	11000.00						25,000.00				
<b>EXPENDITURE</b>													
<b>Wage Costs 01</b>													
Bac's	46035.52	40881.23	38103.28	47767.97	59776.64	40,423.84	43,243.62	40,936.10	48,934.31	40,613.29	45,980.22	40,454.66	533,152.68
Dept payments											8.44		8.44
Pension	1557.25	2636.96	2289.83	2086.05	3113.18	4,021.87	2,236.66	2,553.99	2,293.75	3,077.88	2,229.13	2,810.89	30,907.44
Inland rev	6314.97	9125.18	9169.70	9656.95		34,326.80	8,329.26	9,143.75	8,339.94	13,092.83	6,404.96	11,402.65	125,306.99
PH11D													
<b>Utilities 02</b>													
HCA	6353.75	3383.75	3350.50	3424.50	2984.40	3,368.60	4,046.20	3,606.15	2,790.80	3,368.60	3,398.00	3,707.40	43,782.65
Portercabin	416.01	416.01	416.01	416.01	416.01	416.01	416.01	416.01	416.01	416.01	416.01	416.01	4,992.12
Connect childcare	177.26	177.26	190.54	190.54	190.54	190.54	190.54	190.54	190.54	190.54	190.54	190.54	2,259.92
Internet security	4.99		122.26	79.99		0.49	111.98		469.99		46.44	110.98	947.12
Phone	118.89	125.58	159.60	133.56	125.69	73.27	124.99	73.14	73.27	73.27	73.14	120.36	1,274.76
<b>Office 03</b>													
Tandem	787.50	612.50	572.50	815.75		771.50		1,604.25	791.50	435.75		1,187.25	7,578.50
Barclaycard	85.53	89.17	82.14	78.89	100.86	143.82	92.87	101.53	115.32	91.09	79.22	95.57	1,156.01
Bank charges	13.49	14.23	14.23	14.23	14.60	14.97		20.00	20.00	20.00	20.00	20.00	185.75
Pettycash	250.00	500.00	850.00	700.00	750		250.00	500.00	750.00	500.00	500.00	500.00	6,050.00
M Ruffe						396.00							396.00
Lotto Licence												20.00	20.00
Fundraising expence							167.33				13.25		180.58
TV/Video Licence	13.25	18.24	18.24	536.05	13.25	18.24	13.25	18.24	13.25	148.47		15.00	825.48
A8 Copier		1258.16	946.12	371.44	1089.05	184.68	2,263.58	184.68		2,078.90	184.68	896.04	9,457.33
<b>Governing 04</b>													
PSLA Insurance	2018.64											6,074.56	8,093.20
OFSTED										220.00			220.00
Tapesry	624.00												624.00
Barring/Disclosure	62.00	50.00	50.00	50.00	100.00	12.00	15.00				123.00	157.36	619.36
Staff Training		75.00		723.44	15.00		780.00					144.50	1,737.94
<b>Stationery 05</b>													
Misc office Materials	9.99	28.41	9.99	9.99		1,717.00	9.99	9.99		211.28	9.99	12.98	2,029.61
Advertising										2.99	2.99		5.98
Postage	36.10				18.42					105.65	44.95		205.12
Tec equip									790.91			902.00	1,692.91
Freepark web								18.44			18.42		36.86
Early yrs Resources								306.31			113.43		419.74
<b>Vehicles 06</b>													
Finance	1101.80	550.90		1101.80	550.9	500.00	1,101.80	559.90	4,092.10	562.67	511.51	511.51	11,144.89
MOT													
Insurance				705.31				677.74					1,383.05
Repairs										14.00			14.00
Petrol		78.50	75.62	76.01		73.53		72.51	61.04		65.25	73.01	575.47
<b>Equipment 7</b>													
Misc shops	57.45	1155.60	740.85	493.56	2738.95	2,577.15	1,395.16	437.66	452.94	116.49	344.45	151.45	10,661.71
Bonza Balloons	19.90	409.55		9.95	9.95	9.95	19.90	1,008.51					1,487.71
Amazon/Paypal	1333.00	1745.15	2742.52	1600.72	2744.31	1,854.22	1,526.44	2,052.48	1,346.34	1,593.06	2,180.37	1,558.49	22,277.11
Cozy										1,609.06			1,609.06
Baker Ross			2163.69	849.59			3,317.36	152.11		667.49	1,141.56		8,291.80
ESPO	1161.18			15.54			453.36						1,630.08
Bookers			462.67	194.48					419.90			141.41	1,218.46
Sundries Tesco/asda	1356.47	1454.95	1252.16	2341.63	2194.64	957.54	1,592.67	1,292.40	2,370.80	1,316.32	1,046.27	1,916.11	19,091.96
<b>Hygiene/first aid 8</b>													
Gompels		838.89	182.01	222.91	499.25	251.79	284.05	855.67	118.52	237.35			3,490.44
365 direct	2784.72												2,784.72
<b>Maintenance 9</b>	1467.18	19488.73	10282.80	2387.45	639.40	152.39		357.50	673.08	2,539.20	205.18	270.99	38,463.90
<b>Education 10</b>													
Sports coach		250.00	538.37	250.00		250.00	250.00	200.00	450.00		250		2,438.37
UNIFORM								630.18					630.18
coaches				1680.00									1,680.00
Parks/ Museum				1241.25	779.03								2,020.28
Entertainment		860.00		327.99				344.10			860.00		2,392.09
Child gifts	488.28							340.00				337.50	1,165.78
Staff Incentive 11				1955.06		2,103.81		51.50	3,698.46			300.98	8,109.81
<b>Flowers/Rewards 12</b>			83.65	224.25			59.99		275.46		48.85		692.20
<b>Outside charity 13</b>													
<b>Fees refunded 14</b>							272.00						272.00
<b>Allocated funds 15</b>	20000.00						20,000.00			30,000.00		20,000.00	90,000.00
<b>Total</b>	94649.12	86223.96	74869.28	82522.84	79076.09	94,810.01	92,564.01	66,715.38	78,687.33	104,563.09	66,510.25	94,500.20	1,017,691.56
<b>Balance carried fwd</b>	115224.34	67729.51	109045.32	76779.61	224292.27	166,918.62	102,602.35	65,147.35	141,853.64	68,873.00	117,726.10	188,641.56	