

HARDEN PRE-SCHOOL

England & Wales · Charity number 1040505

Details

Other names	HARDEN PLAYGROUP
Status	Registered
Legal form	Other
Registered	1994-09-01
Register	View on the Charity Commission register

Contact

Address	Harden Memorial Hall Wilsden Road Harden Bingley BD16 1JP
Phone	01535 275019
Email	harden.pre-school@outlook.com
Website	www.hardenpreschool.co.uk

Activities

Objects: THE AIMS OF THE PRE-SCHOOL ARE TO ENHANCE THE DEVELOPMENT AND EDUCATION OF CHILDREN PRIMARILY UNDER STATUTORY SCHOOL AGE BY ENCOURAGING PARENTS TO UNDERSTAND AND PROVIDE FOR THE NEEDS OF THEIR CHILDREN THROUGH COMMUNITY GROUPS AND BY:(A) OFFERING APPROPRIATE PLAY, EDUCATION AND CARE FACILITIES, FAMILY LEARNING AND EXTENDED HOURS GROUPS, TOGETHER WITH THE RIGHT OF PARENTS TO TAKE RESPONSIBILITY FOR AND TO BECOME INVOLVED IN THE ACTIVITIES OF SUCH GROUPS, ENSURING THAT SUCH GROUPS OFFER OPPORTUNITIES FOR ALL CHILDREN WHATEVER THEIR RACE, CULTURE, RELIGION, MEANS OR ABILITY;(B) ENCOURAGING THE STUDY OF THE NEEDS OF SUCH CHILDREN AND THEIR FAMILIES AND PROMOTING PUBLIC INTEREST IN AND RECOGNITION OF SUCH NEEDS IN THE LOCAL AREAS;(C) INSTIGATING AND ADHERING TO AND FURTHERING THE AIMS AND OBJECTS OF THE PRE-SCHOOL LEARNING ALLIANCE.

Activities: To enhance the development and education of children under statutory school age in a parent involving community based group. To provide a safe, secure, warm and stimulating environment.To work within a framework which ensures equality of opportunity of all children and their families. To offer extended day care for working families.

Classification

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

Geography

- Bradford City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£334,339	£321,103	-	-
2024-08-31	£319,772	£307,902	-	-
2023-08-31	£266,448	£257,922	-	-
2022-08-31	£238,186	£234,360	-	-
2021-08-31	£169,946	£165,465	-	-
2020-08-31	£141,293	£137,162	-	-

Trustees

Name	Role	Appointed
Celine Kicks	Chair	2017-11-02
Amanda Foster		2024-11-07
David Incoll		2023-11-01
Jane Gerdes		2023-11-09
Karen Clarke		2023-11-09

HARDEN PRE-SCHOOL

England & Wales - Charity number 1040505

Accounts

CHARITY NUMBER: 1040505

HARDEN PRE-SCHOOL

**REPORT OF THE TRUSTEES AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025**

**HARDEN PRE-SCHOOL
YEAR ENDED 31 AUGUST 2025**

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**HARDEN PRE-SCHOOL
YEAR ENDED 31 AUGUST 2025**

LEGAL AND ADMINISTRATIVE INFORMATION

CHARITY NUMBER: 1040505

TRUSTEES: Celine Kicks
David Incoll
Jane Gerdes
Jennifer Kennedy
Karen Clarke
Amanda Foster (appointed 07/11/2024)
Rebecca Routh (resigned 07/11/2024)
Bethanie Petty-Hopwood (resigned 07/11/2024)
Helen Rayner (resigned 07/11/2024)

NOMINATED INDIVIDUAL: Karen Clarke

PRINCIPAL ADDRESS: The Memorial Hall
Harden
Bingley
West Yorkshire
BD16 1JP

REPORTING ACCOUNTANTS: Wilkinson and Partners
Chartered Accountants
Fairfax House
6A Mill Field Road
Cottingley Business Park
Bingley
West Yorkshire
BD16 1PY

**INDEPENDENT EXAMINERS REPORT
TO THE TRUSTEES OF THE HARDEN PRE-SCHOOL - CHARITY NUMBER 1040505**

This report is in respect of the accounts for the year ended 31 August 2025, set out on pages 3 to 11.

Respective responsibilities of the trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 44 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed.

It is my responsibility:

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

Basis of independent examiner's statement

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 these records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning 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:
 - i. to keep accounting records in accordance with section 130 of the Charities Act; and
 - ii. to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Acthave 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.

Signed:


Mr P Raistrick
Wilkinson and Partners
Chartered Accountants
Fairfax House
6a Mill Field Road
Bingley, BD16 1PY

Dated: 27th November 2025

**HARDEN PRE-SCHOOL
YEAR ENDED 31 AUGUST 2025**

TRUSTEES ANNUAL REPORT

OBJECTIVES AND ACTIVITIES

The objectives of the Pre-school are to enhance the development of children under the statutory school age by encouraging parents to understand and provide for the needs of their children through our committee group.

The Pre-school achieves its objectives by providing education over five days each week in our community building, providing a caring learning environment for a maximum of 40 children aged 2-4 years old in each session within two different classes. We also provide full wraparound care in our Springfield Breakfast and Afterschool Club for both pre-school and primary school children aged up to 11 years.

On 1st April 2018 Harden Pre-school began the process of taking over Harden Memorial Hall as a Community Asset transfer from Bradford Council. This is still processing through the solicitor but we no longer pay the council rent, we receive any revenue from private hire and are responsible for the up keep and maintaining the building.

In performing the above activities, the trustees have had regard to the guidance issued by the Charities Commission on public benefit.

FINANCIAL REVIEW

At 31 August 2025 the charity held reserves of £167,707 (2024: £154,471).

It is the policy of the charity to hold sufficient reserves such that it could continue to operate should there be a reduction in the number of children attending or a need to move premises, as the future of the community building is the subject of discussion with the local authority.

Other than the reference made above to discussions with the local authority regarding the community building, there are no further significant concerns about the charity continuing as a going concern.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Pre-school was established by a constitution adopted on 29 March 1994, amended on 11 June 1996 and 12 February 2001. The Pre-school adopted the 2011 constitution on 29 November 2013 and more recently adopted the Model CIO constitution 2013 on 7 December 2023. The organisation was registered as a charity on 1 September 1994.

Trustees are appointed from time to time, in accordance with the constitution, in order to provide management and direction for the Pre-school.

**HARDEN PRE-SCHOOL
YEAR ENDED 31 AUGUST 2025**

TRUSTEES ANNUAL REPORT (CONTINUED)

TRUSTEES

The Trustees who acted during the year were as follows.

- Celine Kicks
- Bethanie Petty-Hopwood (resigned 7/11/24)
- Rebecca Routh (resigned 7/11/24)
- Helen Rayner (resigned 7/11/24)
- David Incoll
- Jane Gerdes
- Jennifer Kennedy
- Karen Clarke
- Amanda Foster (appointed 7/11/24)

STATEMENT OF TRUSTEES' RESPONSIBILITIES


Under the Charities Act 2011, the trustees of the Pre-school are required to prepare a statement of financial activities and a balance sheet for each financial year.

In addition the trustees are responsible for keeping proper accounting records which are sufficient to show and explain the charity's transactions and to disclose with reasonable accuracy at any time the financial position of the Pre-school. They are also responsible for the safeguarding the assets of the charity and hence for taking reasonable steps for the prevention of fraud or other irregularities.

DECLARATION

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

 Celine Kicks - Chairperson

 David Incoll - Treasurer

27th November 2025

**HARDEN PRE-SCHOOL
YEAR ENDED 31 AUGUST 2025**

STATEMENT OF FINANCIAL ACTIVITIES


	Note	Unrestricted funds 2025 £	Restricted income funds 2025 £	Total funds 2025 £	Prior Year funds 2024 £
Incoming resources					
Grants	4	191,931		191,931	175,777
Charitable activities		139,455		139,455	141,457
Fundraising		1,193		1,193	1,556
Other income		1,760		1,760	982
Total	3	<u>334,339</u>		<u>334,339</u>	<u>319,772</u>
Resources expended					
Charitable activities		320,783		320,783	306,928
Fundraising		320		320	974
Other					
Total	5	<u>321,103</u>		<u>321,103</u>	<u>307,902</u>
Net Income/(expenditure) before investment gains/(losses)		13,236		13,236	11,870
Transfers between funds					
Net movement in funds		13,236		13,236	11,870
Total funds brought forward		154,471		154,471	142,601
Total funds carried forward		<u>167,707</u>		<u>167,707</u>	<u>154,471</u>


**HARDEN PRE-SCHOOL
YEAR ENDED 31 AUGUST 2025**

BALANCE SHEET

	Note	Unrestricted funds 2025 £	Restricted income funds 2025 £	Total funds 2025 £	Prior Year funds 2024 £
Current assets					
Cash at Bank and in hand	9	188,284		188,284	176,784
Total current assets		<u>188,284</u>		<u>188,284</u>	<u>158,762</u>
Creditors: amounts falling due within one year					
	8	<u>20,577</u>		<u>20,577</u>	<u>22,313</u>
Net current assets		<u>167,707</u>		<u>167,707</u>	<u>154,471</u>
Funds of the Charity					
Restricted income funds					
Unrestricted funds	10	<u>167,707</u>		<u>167,707</u>	<u>154,471</u>
		<u>167,707</u>		<u>167,707</u>	<u>142,601</u>

The financial statements were approved by the trustees on 27th November 2025 and signed on their behalf by:


..... Celine Kicks - Chair Person


..... David Incoll - Treasurer

NOTES TO THE FINANCIAL STATEMENTS

1 BASIS OF PREPARATION

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts.

The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2014 and with the Charities Act 2011.

1.2 Going concern

The trustees consider that the charity is a going concern and these accounts have been prepared on that basis.

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note 2.

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period.

1.5 Material prior year errors

No material prior year errors have been identified in the reporting period.

2 ACCOUNTING POLICIES

2.2 Income

Recognition of income

Income is included in the Statement of Financial Activities (SoFA) when:

- i. the charity becomes entitled to the resources
- ii. it is more likely than not that the trustees will receive the resources
- iii. The monetary value can be measured with sufficient reliability.

Offsetting

There has been no offsetting of assets and liabilities, or income and expenditure, unless required or permitted by the FRS 102 SORP or FRS102.

NOTES TO THE FINANCIAL STATEMENTS

2.2 Income (continued)

Grants and donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met.

2.3 Expenditure and liabilities

Liability recognition

Liabilities are recognised where it is a more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Creditors

The charity has creditors which are measured at the settlement amounts less any trade discounts.

Provisions for liabilities

A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date.

2.4 Assets

The charity has no material assets other than the cash reserves which it held at the year end.

**HARDEN PRE-SCHOOL
YEAR ENDED 31 AUGUST 2025**

NOTES TO THE FINANCIAL STATEMENTS

3 ANALYSIS OF INCOME	Unrestricted funds 2025 £	Restricted income funds 2025 £	Total funds 2025 £	Prior Year funds 2024 £
Donations & legacies				
Nursery grants	189,534		189,534	174,194
Other grants	2,397		2,397	1,583
Total	<u>191,931</u>		<u>191,931</u>	<u>175,777</u>
Charitable activities				
Nursery fees	132,127		132,127	134,057
Fundraising	1,193		1,193	1,556
Other charitable activities	9,088		9,088	8,382
Total	<u>142,408</u>		<u>142,408</u>	<u>143,995</u>
 Total Income	 <u>334,339</u>		 <u>334,339</u>	 <u>319,772</u>
 4 ANALYSIS OF GRANTS RECEIVED				
			2024 £	2024 £
Bradford MDC - Nursery Grants			191,431	175,777
Early Years				
Apprentice grant			500	
Other grants			<u>191,931</u>	<u>175,777</u>

**HARDEN PRE-SCHOOL
YEAR ENDED 31 AUGUST 2025**

NOTES TO THE FINANCIAL STATEMENTS

5 ANALYSIS OF EXPENDITURE	Unrestricted funds 2025 £	Restricted income funds 2025 £	Total funds 2025 £	Prior Year funds 2024 £
Expenditure on raising funds				
Fundraising costs	320		320	974
Total	<u>320</u>		<u>320</u>	<u>974</u>
Expenditure on Charitable activities				
Salaries and wages	259,100		259,100	239,392
Utility costs	30,817		30,817	38,875
Grant expenditure	1,939		1,939	1,582
Administration costs	4,510		4,510	5,027
Equipment and resources	2,368		2,368	2,451
Professional fees	1,296		1,296	1,236
Other costs	20,753		20,753	18,366
Total	<u>320,783</u>		<u>320,783</u>	<u>306,928</u>
Total Expenditure	<u>321,103</u>		<u>321,103</u>	<u>307,902</u>

6 DETAILS OF CERTAIN TYPES OF EXPENDITURE

6.1 Fees for examination of the accounts	2025 £	2024 £
Independent examiner's fees	1,296	1,236
	<u>1,296</u>	<u>1,176</u>

7 Paid employees	2025 £	2024 £
Salaries and wages	252,120	223,565
Social security costs	3,927	12,871
Pension contributions	3,054	2,955
	<u>259,100</u>	<u>239,392</u>

All employees relate to charitable activities.
No employees were paid in excess of £60,000 during the period.

	2025	2024
Average head count in the year	<u>16</u>	<u>16</u>

**HARDEN PRE-SCHOOL
YEAR ENDED 31 AUGUST 2025**

NOTES TO THE FINANCIAL STATEMENTS

8 CREDITORS AND ACCRUALS

8.1 Analysis of creditors	2025	2024
	£	£
Trade creditors	175	1,198
Deferred income	15,669	12,752
Accruals	1,296	1,236
Wages and PAYE	3,437	7,128
	<u>20,577</u>	<u>22,313</u>

8.2 Deferred income	2024	2024
	£	£
Grants received in advance	<u>15,669</u>	<u>12,752</u>

9 CASH AT BANK AND IN HAND	2025	2024
	£	£
Bank deposit account	70,000	70,000
Bank current account	118,284	106,784
	<u>188,284</u>	<u>176,784</u>

10 FUNDS OF THE CHARITY	2025	2024
	£	£
Unrestricted funds at the beginning of the period	154,471	142,601
Net movement in funds during the period	13,236	11,870
Unrestricted funds at the end of the period	<u>167,707</u>	<u>154,471</u>

**HARDEN PRE-SCHOOL
YEAR ENDED 31 AUGUST 2025**

DETAILED INCOME AND EXPENDITURE ACCOUNT

	2025	2024
	£	£
Income		
Nursery fees	132,127	134,057
Nursery grants	189,534	174,194
Other grants	2,397	1,583
Fundraising	1,193	1,556
Snacks & craft	5,327	5,814
Sweatshirts	1,112	1,036
Harden Memorial Hall hire	889	60
Other income	1,760	1,472
	<u>334,339</u>	<u>319,772</u>
Less: Expenditure		
Wages and salaries	256,046	235,784
Pension Contributions	3,054	3,608
Equipment	730	1,292
Grant expenditure	1,939	1,582
Fundraising costs	320	974
Rent	4,140	3,440
Property repairs & improvement	8,755	10,056
Light & heat	10,902	20,527
Rates and water	1,750	1,777
Insurance	5,271	3,076
Stationery	882	1,066
Computer & website costs	3,193	1,357
Telephone	2,906	3,093
Refreshments	8,180	6,244
Craft materials	1,638	1,159
CRB & Ofsted costs	359	445
Compliance costs	764	796
Staff training	1,907	1,494
Sundry expenses	1,603	1,826
Subscriptions	723	868
Cleaning	2,965	4,528
Sweatshirts	1,730	1,518
Trip costs	50	158
Accountancy fees	1,296	1,236
	<u>321,103</u>	<u>307,902</u>
Surplus for the period	<u>13,236</u>	<u>11,870</u>

HARDEN PRE-SCHOOL

England & Wales - Charity number 1040505

Accounts

CHARITY NUMBER: 1040505

HARDEN PRE-SCHOOL

**REPORT OF THE TRUSTEES AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2024**

**HARDEN PRE-SCHOOL
YEAR ENDED 31 AUGUST 2024**

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**HARDEN PRE-SCHOOL
YEAR ENDED 31 AUGUST 2024**

LEGAL AND ADMINISTRATIVE INFORMATION

CHARITY NUMBER: 1040505

TRUSTEES: Celine Kicks
Bethanie Petty-Hopwood
John Miles (resigned 09/11/2023)
Rebecca Routh
Helen Rayner
Juliet Vo (resigned 09/11/2023)
David Incoll (appointed 9/11/2023)
Jane Gerdes (appointed 09/11/2023)
Jennifer Kennedy (appointed 09/11/2023)

NOMINATED INDIVIDUAL:
Karen Clarke

PRINCIPAL ADDRESS:
The Memorial Hall
Harden
Bingley
West Yorkshire
BD16 1JP

REPORTING ACCOUNTANTS:
Wilkinson and Partners
Chartered Accountants
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**INDEPENDENT EXAMINERS REPORT
TO THE TRUSTEES OF THE HARDEN PRE-SCHOOL - CHARITY NUMBER 1040505**

This report is in respect of the accounts for the year ended 31 August 2024, set out on pages 3 to 11.

Respective responsibilities of the trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 44 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed.

It is my responsibility:

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

Basis of independent examiner's statement

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 these records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning 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:
 - i. to keep accounting records in accordance with section 130 of the Charities Act; and
 - ii. to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Acthave 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.

Signed: 
Mr P Raistrick
Wilkinson and Partners
Chartered Accountants
Fairfax House
6a Mill Field Road
Bingley, BD16 1PY

Dated: 7th November 2024

**HARDEN PRE-SCHOOL
YEAR ENDED 31 AUGUST 2024**

TRUSTEES ANNUAL REPORT

OBJECTIVES AND ACTIVITIES

The objectives of the Pre-school are to enhance the development of children under the statutory school age by encouraging parents to understand and provide for the needs of their children through our committee group.

The Pre-school achieves its objectives by providing education over five days each week in our community building, providing a caring learning environment for a maximum of 40 children aged 2-4 years old in each session within two different classes. We also provide full wraparound care in our Springfield Breakfast and Afterschool Club for both pre-school and primary school children aged up to 11 years.

On 1st April 2018 Harden Pre-school began the process of taking over Harden Memorial Hall as a Community Asset transfer from Bradford Council. This is still processing through the solicitor but we no longer pay the council rent, we receive any revenue from private hire and are responsible for the up keep and maintaining the building.

In performing the above activities, the trustees have had regard to the guidance issued by the Charities Commission on public benefit.

FINANCIAL REVIEW

At 31 August 2024 the charity held reserves of £154,471 (2023: £142,601).

It is the policy of the charity to hold sufficient reserves such that it could continue to operate should there be a reduction in the number of children attending or a need to move premises, as the future of the community building is the subject of discussion with the local authority.

Other than the reference made above to discussions with the local authority regarding the community building, there are no further significant concerns about the charity continuing as a going concern.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Pre-school was established by a constitution adopted on 29 March 1994, amended on 11 June 1996 and 12 February 2001. The Pre-school adopted the 2011 constitution on 29 November 2013 and more recently adopted the Model CIO constitution 2013 on 7 December 2023. The organisation was registered as a charity on 1 September 1994.

Trustees are appointed from time to time, in accordance with the constitution, in order to provide management and direction for the Pre-school.

**HARDEN PRE-SCHOOL
YEAR ENDED 31 AUGUST 2024**

TRUSTEES ANNUAL REPORT (CONTINUED)

TRUSTEES

The Trustees who acted during the year were as follows.

Celine Kicks
Bethanie Petty-Hopwood
John Miles (resigned 09/11/2023)
Rebecca Routh
Helen Rayner
Juliet Vo (resigned 09/11/2023)
David Incoll (appointed 9/11/2023)
Jane Gerdes (appointed 09/11/2023)
Jennifer Kennedy (appointed 09/11/2023)

STATEMENT OF TRUSTEES' RESPONSIBILITIES

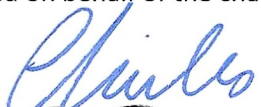
Under the Charities Act 2011, the trustees of the Pre-school are required to prepare a statement of financial activities and a balance sheet for each financial year.


In addition the trustees are responsible for keeping proper accounting records which are sufficient to show and explain the charity's transactions and to disclose with reasonable accuracy at any time the financial position of the Pre-school. They are also responsible for the safeguarding the assets of the charity and hence for taking reasonable steps for the prevention of fraud or other irregularities.

DECLARATION

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees


..... Celine Kicks - Chairperson


..... David Incoll - Treasurer

7th November 2024

**HARDEN PRE-SCHOOL
YEAR ENDED 31 AUGUST 2024**

STATEMENT OF FINANCIAL ACTIVITIES

	Note	Unrestricted funds 2024 £	Restricted income funds 2024 £	Total funds 2024 £	Prior Year funds 2023 £
Incoming resources					
Grants	4	175,777		175,777	151,706
Charitable activities		141,457		141,457	112,229
Fundraising		1,556		1,556	1,370
Other income		982		982	1,143
Total	3	<u>319,772</u>		<u>319,772</u>	<u>266,448</u>
Resources expended					
Charitable activities		306,928		306,928	257,370
Fundraising		974		974	552
Other					
Total	5	<u>307,902</u>		<u>307,902</u>	<u>257,922</u>
Net Income/(expenditure) before investment gains/(losses)		11,870		11,870	8,526
Transfers between funds					
Net movement in funds		11,870		11,870	8,526
Total funds brought forward		142,601		142,601	134,075
Total funds carried forward		<u>154,471</u>		<u>154,471</u>	<u>142,601</u>

**HARDEN PRE-SCHOOL
YEAR ENDED 31 AUGUST 2024**

BALANCE SHEET

	Note	Unrestricted funds 2024 £	Restricted income funds 2024 £	Total funds 2024 £	Prior Year funds 2023 £
Current assets					
Cash at Bank and in hand	9	176,784		176,784	158,762
Total current assets		<u>176,784</u>		<u>176,784</u>	<u>158,762</u>
Creditors: amounts falling due within one year					
	8	<u>22,313</u>		<u>22,313</u>	<u>16,161</u>
Net current assets		<u>154,471</u>		<u>154,471</u>	<u>142,601</u>
Funds of the Charity					
Restricted income funds					
Unrestricted funds	10	<u>154,471</u>		<u>154,471</u>	<u>142,601</u>
		<u>154,471</u>		<u>154,471</u>	<u>142,601</u>

The financial statements were approved by the trustees on 7th November 2024 and signed on their behalf by:


..... Celine Kicks - Chair Person


..... David Incoll - Treasurer

NOTES TO THE FINANCIAL STATEMENTS

1 BASIS OF PREPARATION

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts.

The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2014 and with the Charities Act 2011.

1.2 Going concern

The trustees consider that the charity is a going concern and these accounts have been prepared on that basis.

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note 2.

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period.

1.5 Material prior year errors

No material prior year errors have been identified in the reporting period.

2 ACCOUNTING POLICIES

2.2 Income

Recognition of income

Income is included in the Statement of Financial Activities (SoFA) when:

- i. the charity becomes entitled to the resources
- ii. it is more likely than not that the trustees will receive the resources
- iii. The monetary value can be measured with sufficient reliability.

Offsetting

There has been no offsetting of assets and liabilities, or income and expenditure, unless required or permitted by the FRS 102 SORP or FRS102.

NOTES TO THE FINANCIAL STATEMENTS

2.2 Income (continued)

Grants and donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met.

2.3 Expenditure and liabilities

Liability recognition

Liabilities are recognised where it is a more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Creditors

The charity has creditors which are measured at the settlement amounts less any trade discounts.

Provisions for liabilities

A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date.

2.4 Assets

The charity has no material assets other than the cash reserves which it held at the year end.

**HARDEN PRE-SCHOOL
YEAR ENDED 31 AUGUST 2024**

NOTES TO THE FINANCIAL STATEMENTS

3 ANALYSIS OF INCOME	Unrestricted funds 2024 £	Restricted income funds 2024 £	Total funds 2024 £	Prior Year funds 2023 £
Donations & legacies				
Nursery grants	174,194		174,194	149,706
Other grants	1,583		1,583	2,000
Total	<u>175,777</u>		<u>175,777</u>	<u>151,706</u>
Charitable activities				
Nursery fees	134,057		134,057	105,221
Fundraising	1,556		1,556	1,370
Other charitable activities	8,382		8,382	8,151
Total	<u>143,995</u>		<u>143,995</u>	<u>114,742</u>
Total Income	<u>319,772</u>		<u>319,772</u>	<u>266,448</u>
4 ANALYSIS OF GRANTS RECEIVED			2024 £	2023 £
Bradford MDC - Nursery Grants			175,777	149,706
Early Years				
Apprentice grant				2,000
Other grants			<u>175,777</u>	<u>151,706</u>

**HARDEN PRE-SCHOOL
YEAR ENDED 31 AUGUST 2024**

NOTES TO THE FINANCIAL STATEMENTS

5 ANALYSIS OF EXPENDITURE	Unrestricted funds 2024 £	Restricted income funds 2024 £	Total funds 2024 £	Prior Year funds 2023 £
Expenditure on raising funds				
Fundraising costs	974		974	552
Total	<u>974</u>		<u>974</u>	<u>552</u>
Expenditure on Charitable activities				
Salaries and wages	239,392		239,392	203,814
Utility costs	38,875		38,875	28,336
Grant expenditure	1,582		1,582	1,576
Administration costs	5,027		5,027	3,793
Equipment and resources	2,451		2,451	4,255
Professional fees	1,236		1,236	1,176
Other costs	18,366		18,366	14,420
Total	<u>306,928</u>		<u>306,928</u>	<u>257,370</u>
Total Expenditure	<u>307,902</u>		<u>307,902</u>	<u>257,922</u>

6 DETAILS OF CERTAIN TYPES OF EXPENDITURE

6.1 Fees for examination of the accounts	2024 £	2023 £
Independent examiner's fees	1,236	1,176
	<u>1,236</u>	<u>1,176</u>

7 Paid employees	2024 £	2023 £
Salaries and wages	223,565	191,526
Social security costs	12,871	9,816
Pension contributions	2,955	2,472
	<u>239,392</u>	<u>203,814</u>

All employees relate to charitable activities.

No employees were paid in excess of £60,000 during the period.

	2024	2023
Average head count in the year	<u>16</u>	<u>15</u>

**HARDEN PRE-SCHOOL
YEAR ENDED 31 AUGUST 2024**

NOTES TO THE FINANCIAL STATEMENTS

8 CREDITORS AND ACCRUALS

8.1 Analysis of creditors	2024	2023
	£	£
Trade creditors	1,198	2,188
Deferred income	12,752	10,743
Accruals	1,236	1,176
Wages and PAYE	7,128	2,054
	<u>22,313</u>	<u>22,313</u>

8.2 Deferred income	2024	2023
	£	£
Grants received in advance	<u>12,752</u>	<u>10,743</u>

9 CASH AT BANK AND IN HAND

	2024	2023
	£	£
Bank deposit account	70,000	70,000
Bank current account	106,784	88,762
	<u>176,784</u>	<u>158,762</u>

10 FUNDS OF THE CHARITY

	2024	2023
	£	£
Unrestricted funds at the beginning of the period	142,601	134,075
Net movement in funds during the period	<u>11,870</u>	<u>8,526</u>
Unrestricted funds at the end of the period	<u>154,471</u>	<u>142,601</u>

**HARDEN PRE-SCHOOL
YEAR ENDED 31 AUGUST 2024**

DETAILED INCOME AND EXPENDITURE ACCOUNT

	2024	2023
	£	£
Income		
Nursery fees	134,057	105,221
Nursery grants	174,194	149,706
Other grants	1,583	2,000
Fundraising	1,556	1,370
Snacks & craft	5,814	5,795
Sweatshirts	1,036	1,007
Harden Memorial Hall hire	60	206
Other income	1,472	1,143
	<u>319,772</u>	<u>266,448</u>
Less: Expenditure		
Wages and salaries	235,784	201,342
Pension Contributions	3,608	2,472
Equipment	1,292	1,413
Grant expenditure	1,582	1,576
Fundraising costs	974	552
Rent	3,440	
Property repairs & improvement	10,056	14,064
Light & heat	20,527	11,014
Rates and water	1,777	1,662
Insurance	3,076	1,596
Stationery	1,066	606
Computer & website costs	1,357	1,029
Telephone	3,093	2,626
Refreshments	6,244	5,397
Craft materials	1,159	2,842
CRB & Ofsted costs	445	522
Compliance costs	796	1,206
Staff training	1,494	842
Sundry expenses	1,826	1,470
Subscriptions	868	561
Cleaning	4,528	2,167
Sweatshirts	1,518	1,527
Trip costs	158	260
Accountancy fees	1,236	1,176
	<u>307,902</u>	<u>257,922</u>
Surplus for the period	<u>11,870</u>	<u>8,526</u>

HARDEN PRE-SCHOOL

England & Wales - Charity number 1040505

Accounts

CHARITY NUMBER: 1040505

HARDEN PRE-SCHOOL
REPORT OF THE TRUSTEES AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2023

**HARDEN PRE-SCHOOL
YEAR ENDED 31 AUGUST 2023**

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**HARDEN PRE-SCHOOL
YEAR ENDED 31 AUGUST 2023**

LEGAL AND ADMINISTRATIVE INFORMATION

CHARITY NUMBER: 1040505

TRUSTEES: Celine Kicks
Bethanie Petty-Hopwood
John Miles
Rebecca Routh
Helen Rayner
Juliet Vo
Candice Kormoczi (resigned 10/11/2022)

NOMINATED INDIVIDUAL: Karen Clarke

PRINCIPAL ADDRESS: The Memorial Hall
Harden
Bingley
West Yorkshire
BD16 1JP

REPORTING ACCOUNTANTS: Wilkinson and Partners
Chartered Accountants
Fairfax House
6A Mill Field Road
Cottingley Business Park
Bingley
West Yorkshire
BD16 1PY

**INDEPENDENT EXAMINERS REPORT
TO THE TRUSTEES OF THE HARDEN PRE-SCHOOL - CHARITY NUMBER 1040505**

This report is in respect of the accounts for the year ended 31 August 2023, set out on pages 3 to 11.

Respective responsibilities of the trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 44 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed.

It is my responsibility:

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

Basis of independent examiner's statement

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 these records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning 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:
 - i. to keep accounting records in accordance with section 130 of the Charities Act; and
 - ii. to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Acthave 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.

Signed:
Mr P Raistrick
Wilkinson and Partners
Chartered Accountants
Fairfax House
6a Mill Field Road
Bingley, BD16 1PY

Dated: 9th November 2023

**HARDEN PRE-SCHOOL
YEAR ENDED 31 AUGUST 2023**

TRUSTEES ANNUAL REPORT

OBJECTIVES AND ACTIVITIES

The objectives of the Pre-school are to enhance the development of children under the statutory school age by encouraging parents to understand and provide for the needs of their children through our committee group.

The Pre-school achieves its objectives by providing education over nine sessions each week in our community building, providing a caring learning environment for a maximum of 40 children aged 2-4 years old in each session within two different classes.

On 1st April 2018 Harden Pre-school began the process of taking over Harden Memorial Hall as a Community Asset transfer from Bradford Council. This is still processing through the solicitor but we no longer pay the council rent, we receive any revenue from private hire and are responsible for the up keep and maintaining the building.

In performing the above activities, the trustees have had regard to the guidance issued by the Charities Commission on public benefit.

FINANCIAL REVIEW

At 31 August 2023 the charity held reserves of £142,601 (2022: £134,075).

It is the policy of the charity to hold sufficient reserves such that it could continue to operate should there be a reduction in the number of children attending or a need to move premises, as the future of the community building is the subject of discussion with the local authority.

The trustees consider that the level of reserves currently held is currently excessive and are in the process of reducing reserves through increased investment in staff and infra-structure.

Other than the reference made above to discussions with the local authority regarding the community building, there are no further significant concerns about the charity continuing as a going concern.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Pre-school was established by a constitution adopted on 29 March 1994, amended on 11 June 1996 and 12 February 2001. More recently the Pre-school has adopted the 2011 constitution on 29 November 2013. The organisation was registered as a charity on 1 September 1994.

Trustees are appointed from time to time, in accordance with the constitution, in order to provide management and direction for the Pre-school.

**HARDEN PRE-SCHOOL
YEAR ENDED 31 AUGUST 2023**

TRUSTEES ANNUAL REPORT (CONTINUED)

TRUSTEES

The Trustees who acted during the year were as follows.

- Celine Kicks
- Bethanie Petty-Hopwood
- John Miles
- Rebecca Routh
- Helen Rayner
- Juliet Vo
- Candice Kormoczi (resigned 10/11/2022)

STATEMENT OF TRUSTEES' RESPONSIBILITIES

Under the Charities Act 2011, the trustees of the Pre-school are required to prepare a statement of financial activities and a balance sheet for each financial year.

In addition the trustees are responsible for keeping proper accounting records which are sufficient to show and explain the charity's transactions and to disclose with reasonable accuracy at any time the financial position of the Pre-school. They are also responsible for the safeguarding the assets of the charity and hence for taking reasonable steps for the prevention of fraud or other irregularities.

DECLARATION

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

..... Celine Kicks - Chair Person

..... Bethanie Petty-Hopwood - Secretary

9th November 2023

**HARDEN PRE-SCHOOL
YEAR ENDED 31 AUGUST 2023**

STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds	Restricted income funds	Total funds	Prior Year funds
Note	2023	2023	2023	2022
	£	£	£	£
Incoming resources				
Grants	151,706		151,706	121,713
Charitable activities	112,229		112,229	112,509
Fundraising	1,370		1,370	3,027
Other income	1,143		1,143	937
Total	<u>266,448</u>		<u>266,448</u>	<u>238,186</u>
Resources expended				
Charitable activities	257,370		257,370	233,892
Fundraising	552		552	468
Other				
Total	<u>257,922</u>		<u>257,922</u>	<u>234,360</u>
Net Income/(expenditure) before investment gains/(losses)	8,526		8,526	3,826
Transfers between funds				
Net movement in funds	<u>8,526</u>		<u>8,526</u>	<u>3,826</u>
Total funds brought forward	134,075		134,075	130,249
Total funds carried forward	<u>142,601</u>		<u>142,601</u>	<u>134,075</u>

**HARDEN PRE-SCHOOL
YEAR ENDED 31 AUGUST 2023**

BALANCE SHEET

	Unrestricted funds	Restricted income funds	Total funds	Prior Year funds
Note	2023	2023	2023	2022
	£	£	£	£
Current assets				
Cash at Bank and in hand	158,762		158,762	147,827
Total current assets	<u>158,762</u>		<u>158,762</u>	<u>147,827</u>
Creditors: amounts falling due within one year				
	<u>16,161</u>		<u>16,161</u>	<u>13,752</u>
Net current assets	<u>142,601</u>		<u>142,601</u>	<u>134,075</u>
Funds of the Charity				
Restricted income funds				
Unrestricted funds	<u>142,601</u>		<u>142,601</u>	<u>134,075</u>
	<u>142,601</u>		<u>142,601</u>	<u>134,075</u>

The financial statements were approved by the trustees on 9th November 2023 and signed on their behalf by:

..... Celine Kicks - Chair Person

..... Bethanie Petty-Hopwood - Secretary

**HARDEN PRE-SCHOOL
YEAR ENDED 31 AUGUST 2023**

NOTES TO THE FINANCIAL STATEMENTS

1 BASIS OF PREPARATION

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts.

The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2014 and with the Charities Act 2011.

1.2 Going concern

The trustees consider that the charity is a going concern and these accounts have been prepared on that basis.

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note 2.

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period.

1.5 Material prior year errors

No material prior year errors have been identified in the reporting period.

2 ACCOUNTING POLICIES

2.2 Income

Recognition of income

Income is included in the Statement of Financial Activities (SoFA) when:

- i. the charity becomes entitled to the resources
- ii. it is more likely than not that the trustees will receive the resources
- iii. The monetary value can be measured with sufficient reliability.

Offsetting

There has been no offsetting of assets and liabilities, or income and expenditure, unless required or permitted by the FRS 102 SORP or FRS102.

**HARDEN PRE-SCHOOL
YEAR ENDED 31 AUGUST 2023**

NOTES TO THE FINANCIAL STATEMENTS

2.2 Income (continued)

Grants and donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met.

2.3 Expenditure and liabilities

Liability recognition

Liabilities are recognised where it is a more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Creditors

The charity has creditors which are measured at the settlement amounts less any trade discounts.

Provisions for liabilities

A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date.

2.4 Assets

The charity has no material assets other than the cash reserves which it held at the year end.

**HARDEN PRE-SCHOOL
YEAR ENDED 31 AUGUST 2023**

NOTES TO THE FINANCIAL STATEMENTS

3 ANALYSIS OF INCOME	Unrestricted funds 2023 £	Restricted income funds 2023 £	Total funds 2023 £	Prior Year funds 2022 £
Donations & legacies				
Nursery grants	149,706		149,706	119,216
Other grants	2,000		2,000	2,497
Total	<u>151,706</u>		<u>151,706</u>	<u>121,713</u>
Charitable activities				
Nursery fees	105,221		105,221	105,443
Fundraising	1,370		1,370	3,027
Other charitable activities	8,151		8,151	8,003
Total	<u>114,742</u>		<u>114,742</u>	<u>116,473</u>
Total Income	<u>266,448</u>		<u>266,448</u>	<u>238,186</u>

4 ANALYSIS OF GRANTS RECEIVED	2023 £	2022 £
Bradford MDC - Nursery Grants	149,706	119,216
Early Years		
Apprentice grant		
Other grants	<u>2,000</u>	<u>2,497</u>
	<u>151,706</u>	<u>121,713</u>

**HARDEN PRE-SCHOOL
YEAR ENDED 31 AUGUST 2023**

NOTES TO THE FINANCIAL STATEMENTS

5 ANALYSIS OF EXPENDITURE	Unrestricted funds 2023 £	Restricted income funds 2023 £	Total funds 2023 £	Prior Year funds 2022 £
Expenditure on raising funds				
Fundraising costs	552		552	468
Total	<u>552</u>		<u>552</u>	<u>468</u>
Expenditure on Charitable activities				
Salaries and wages	203,814		203,814	163,959
Utility costs	28,336		28,336	46,677
Grant expenditure	1,576		1,576	0
Administration costs	3,793		3,793	4,296
Equipment and resources	4,255		4,255	1,805
Professional fees	1,176		1,176	1,122
Other costs	14,420		14,420	16,033
Total	<u>257,370</u>		<u>257,370</u>	<u>233,892</u>
Total Expenditure	<u>257,922</u>		<u>257,922</u>	<u>234,360</u>

6 DETAILS OF CERTAIN TYPES OF EXPENDITURE

6.1 Fees for examination of the accounts	2023 £	2022 £
Independent examiner's fees	1,176	1,122
	<u>1,176</u>	<u>1,122</u>

7 PAID EMPLOYEES	2023 £	2022 £
Salaries and wages	191,526	153,942
Social security costs	9,816	8,006
Pension contributions	2,472	2,011
	<u>203,814</u>	<u>163,959</u>

All employees relate to charitable activities.

No employees were paid in excess of £60,000 during the period.

	2023	2022
Average head count in the year	<u>15</u>	<u>13</u>

**HARDEN PRE-SCHOOL
YEAR ENDED 31 AUGUST 2023**

NOTES TO THE FINANCIAL STATEMENTS

8 CREDITORS AND ACCRUALS	2023	2022
	£	£
8.1 Analysis of creditors		
Trade creditors	2,188	
Deferred income	10,743	10,105
Accruals	1,176	1,122
Wages and PAYE	2,054	2,525
	<u>16,161</u>	<u>13,752</u>
8.2 Deferred income		
Grants received in advance	<u>10,743</u>	<u>10,105</u>
9 CASH AT BANK AND IN HAND	2023	2022
	£	£
Bank deposit account	70,000	70,000
Bank current account	88,762	77,827
	<u>158,762</u>	<u>147,827</u>
10 FUNDS OF THE CHARITY	2023	2022
	£	£
Unrestricted funds at the beginning of the period	134,075	130,249
Net movement in funds during the period	8,526	3,826
Unrestricted funds at the end of the period	<u>142,601</u>	<u>134,075</u>

**HARDEN PRE-SCHOOL
YEAR ENDED 31 AUGUST 2023**

DETAILED INCOME AND EXPENDITURE ACCOUNT

	2023	2022
	£	£
Income		
Nursery fees	105,221	105,443
Nursery grants	149,706	119,216
Other grants	2,000	2,497
Fundraising	1,370	3,027
Snacks & craft	5,795	4,488
Sweatshirts	1,007	1,143
Harden Memorial Hall hire	206	1,435
Other income	1,143	937
	<u>266,448</u>	<u>238,186</u>
Less: Expenditure		
Wages and salaries	201,342	161,948
Pension Contributions	2,472	2,011
Equipment	1,413	1,577
Grant expenditure	1,576	
Fundraising costs	552	468
Property repairs & improvement	14,064	32,965
Light & heat	11,014	10,610
Rates and water	1,662	1,692
Insurance	1,596	1,410
Stationery	606	1,279
Computer & website costs	1,029	2,664
Telephone	2,626	2,818
Refreshments	5,397	3,888
Craft materials	2,842	228
CRB & Ofsted costs	522	561
Compliance costs	1,206	1,310
Staff training	842	577
Sundry expenses	1,470	1,405
Subscriptions	561	199
Cleaning	2,167	4,202
Sweatshirts	1,527	1,186
Trip costs	260	240
Accountancy fees	1,176	1,122
	<u>257,922</u>	<u>234,360</u>
Surplus for the period	<u>8,526</u>	<u>3,826</u>

HARDEN PRE-SCHOOL

England & Wales - Charity number 1040505

Accounts

CHARITY NUMBER: 1040505

HARDEN PRE-SCHOOL

**REPORT OF THE TRUSTEES AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2022**

**HARDEN PRE-SCHOOL
YEAR ENDED 31 AUGUST 2022**

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**HARDEN PRE-SCHOOL
YEAR ENDED 31 AUGUST 2022**

LEGAL AND ADMINISTRATIVE INFORMATION

CHARITY NUMBER: 1040505

TRUSTEES: John Miles
Celine Kicks
Rebecca Routh
Helen Rayner
Juliet Vo
Candice Kormoczi
Karen Clarke (Nominated Individual)

PRINCIPAL ADDRESS: The Memorial Hall
Harden
Bingley
West Yorkshire
BD16 1JP

REPORTING ACCOUNTANTS: Wilkinson and Partners
Chartered Accountants
Fairfax House
6A Mill Field Road
Cottingley Business Park
Bingley
West Yorkshire
BD16 1PY

**INDEPENDENT EXAMINERS REPORT
TO THE TRUSTEES OF THE HARDEN PRE-SCHOOL - CHARITY NUMBER 1040505**

This report is in respect of the accounts for the year ended 31 August 2022, set out on pages 3 to 11.

Respective responsibilities of the trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 44 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed.

It is my responsibility:

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

Basis of independent examiner's statement

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 these records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning 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:
 - i. to keep accounting records in accordance with section 130 of the Charities Act; and
 - ii. to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Acthave 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.

Signed:
Mr P Raistrick
Wilkinson and Partners
Chartered Accountants
Fairfax House
6a Mill Field Road
Bingley, BD16 1PY

Dated: 10th November 2022

**HARDEN PRE-SCHOOL
YEAR ENDED 31 AUGUST 2022**

TRUSTEES ANNUAL REPORT

OBJECTIVES AND ACTIVITIES

The objectives of the Pre-school are to enhance the development of children under the statutory school age by encouraging parents to understand and provide for the needs of their children through our committee group.

The Pre-school achieves its objectives by providing education over nine sessions each week in our community building, providing a caring learning environment for a maximum of 40 children aged 2-4 years old in each session within two different classes.

On 1st April 2018 Harden Pre-school began the process of taking over Harden Memorial Hall as a Community Asset transfer from Bradford Council. This is still processing through the solicitor but we no longer pay the council rent, we receive any revenue from private hire and are responsible for the up keep and maintaining the building.

In performing the above activities, the trustees have had regard to the guidance issued by the Charities Commission on public benefit.

FINANCIAL REVIEW

At 31 August 2022 the charity held reserves of £134,075 (2021: £130,249).

It is the policy of the charity to hold sufficient reserves such that it could continue to operate should there be a reduction in the number of children attending or a need to move premises, as the future of the community building is the subject of discussion with the local authority.

The trustees consider that the level of reserves currently held is currently excessive and are in the process of reducing reserves through increased investment in staff and infra-structure.

Other than the reference made above to discussions with the local authority regarding the community building, there are no further significant concerns about the charity continuing as a going concern.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Pre-school was established by a constitution adopted on 29 March 1994, amended on 11 June 1996 and 12 February 2001. More recently the Pre-school has adopted the 2011 constitution on 29 November 2013. The organisation was registered as a charity on 1 September 1994.

Trustees are appointed from time to time, in accordance with the constitution, in order to provide management and direction for the Pre-school.

**HARDEN PRE-SCHOOL
YEAR ENDED 31 AUGUST 2022**

TRUSTEES ANNUAL REPORT (CONTINUED)

TRUSTEES

The Trustees who acted during the year were as follows.

- John Miles
- Celine Kicks
- Rebecca Routh
- Helen Rayner
- Juliet Vo
- Candice Kormoczi
- Karen Clarke (Nominated Individual)

STATEMENT OF TRUSTEES' RESPONSIBILITIES

Under the Charities Act 2011, the trustees of the Pre-school are required to prepare a statement of financial activities and a balance sheet for each financial year.

In addition the trustees are responsible for keeping proper accounting records which are sufficient to show and explain the charity's transactions and to disclose with reasonable accuracy at any time the financial position of the Pre-school. They are also responsible for the safeguarding the assets of the charity and hence for taking reasonable steps for the prevention of fraud or other irregularities.

DECLARATION

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

..... John Miles - Chair Person

..... Celine Kicks - Secretary

10th November 2022

**HARDEN PRE-SCHOOL
YEAR ENDED 31 AUGUST 2022**

STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds	Restricted income funds	Total funds	Prior Year funds
Note	2022	2022	2022	2021
	£	£	£	£
Incoming resources				
Grants	121,713		121,713	111,634
Charitable activities	112,509		112,509	55,431
Fundraising	3,027		3,027	2,269
Other income	937		937	612
Total	<u>238,186</u>		<u>238,186</u>	<u>169,946</u>
Resources expended				
Charitable activities	233,892		233,892	165,441
Fundraising	468		468	24
Other				
Total	<u>234,360</u>		<u>234,360</u>	<u>137,162</u>
Net Income/(expenditure) before investment gains/(losses)	3,826		3,826	4,481
Transfers between funds				
Net movement in funds	<u>3,826</u>		<u>3,826</u>	<u>4,481</u>
Total funds brought forward	130,249		130,249	125,768
Total funds carried forward	<u>134,075</u>		<u>134,075</u>	<u>130,249</u>

**HARDEN PRE-SCHOOL
YEAR ENDED 31 AUGUST 2022**

BALANCE SHEET

	Unrestricted funds	Restricted income funds	Total funds	Prior Year funds
Note	2022	2022	2022	2021
	£	£	£	£
Current assets				
Cash at Bank and in hand	147,827		147,827	138,105
Total current assets	<u>147,827</u>		<u>147,827</u>	<u>138,105</u>
Creditors: amounts falling due within one year				
	<u>13,752</u>		<u>13,752</u>	<u>7,856</u>
Net current assets	<u>134,075</u>		<u>134,075</u>	<u>130,249</u>
Funds of the Charity				
Restricted income funds				
Unrestricted funds	<u>134,075</u>		<u>134,075</u>	<u>130,249</u>
	<u>134,075</u>		<u>134,075</u>	<u>130,249</u>

The financial statements were approved by the trustees on 10th November 2022 and signed on their behalf by:

..... John Miles - Chair Person

..... Celine Kicks - Secretary

NOTES TO THE FINANCIAL STATEMENTS

1 BASIS OF PREPARATION

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts.

The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2014 and with the Charities Act 2011.

1.2 Going concern

The trustees consider that the charity is a going concern and these accounts have been prepared on that basis.

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note 2.

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period.

1.5 Material prior year errors

No material prior year errors have been identified in the reporting period.

2 ACCOUNTING POLICIES

2.2 Income

Recognition of income

Income is included in the Statement of Financial Activities (SoFA) when:

- i. the charity becomes entitled to the resources
- ii. it is more likely than not that the trustees will receive the resources
- iii. The monetary value can be measured with sufficient reliability.

Offsetting

There has been no offsetting of assets and liabilities, or income and expenditure, unless required or permitted by the FRS 102 SORP or FRS102.

NOTES TO THE FINANCIAL STATEMENTS

2.2 Income (continued)

Grants and donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met.

2.3 Expenditure and liabilities

Liability recognition

Liabilities are recognised where it is a more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Creditors

The charity has creditors which are measured at the settlement amounts less any trade discounts.

Provisions for liabilities

A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date.

2.4 Assets

The charity has no material assets other than the cash reserves which it held at the year end.

**HARDEN PRE-SCHOOL
YEAR ENDED 31 AUGUST 2022**

NOTES TO THE FINANCIAL STATEMENTS

3 ANALYSIS OF INCOME	Unrestricted funds 2022 £	Restricted income funds 2022 £	Total funds 2022 £	Prior Year funds 2021 £
Donations & legacies				
Nursery grants	119,216		119,216	101,747
Other grants	2,497		2,497	9,887
Total	<u>121,713</u>		<u>121,713</u>	<u>111,634</u>
Charitable activities				
Nursery fees	105,443		105,443	45,289
Fundraising	3,027		3,027	2,269
Other charitable activities	8,003		8,003	10,754
Total	<u>116,473</u>		<u>116,473</u>	<u>58,312</u>
 Total Income	 <u>238,186</u>		 <u>238,186</u>	 <u>169,946</u>
 4 ANALYSIS OF GRANTS RECEIVED				
			2022 £	2021 £
Bradford MDC - Nursery Grants			119,216	101,747
Early Years				
Apprentice grant				
Other grants			2,497	9,887
			<u>121,713</u>	<u>111,634</u>

**HARDEN PRE-SCHOOL
YEAR ENDED 31 AUGUST 2022**

NOTES TO THE FINANCIAL STATEMENTS

5 ANALYSIS OF EXPENDITURE	Unrestricted funds 2022 £	Restricted income funds 2022 £	Total funds 2022 £	Prior Year funds 2021 £
Expenditure on raising funds				
Fundraising costs	468		468	24
Total	<u>468</u>		<u>468</u>	<u>24</u>
Expenditure on Charitable activities				
Salaries and wages	163,959		163,959	126,715
Utility costs	46,677		46,677	17,689
Grant expenditure	0		0	0
Administration costs	4,296		4,296	4,020
Equipment and resources	1,805		1,805	4,264
Professional fees	1,122		1,122	1,068
Other costs	16,033		16,033	11,685
Total	<u>233,892</u>		<u>233,892</u>	<u>165,441</u>
Total Expenditure	<u>234,360</u>		<u>234,360</u>	<u>165,465</u>

6 DETAILS OF CERTAIN TYPES OF EXPENDITURE

6.1 Fees for examination of the accounts	2022 £	2021 £
Independent examiner's fees	1,122	1,068
	<u>1,122</u>	<u>1,068</u>

7 PAID EMPLOYEES	2022 £	2021 £
Salaries and wages	153,942	119,943
Social security costs	8,006	5,234
Pension contributions	2,011	1,538
	<u>163,959</u>	<u>126,715</u>

All employees relate to charitable activities.

No employees were paid in excess of £60,000 during the period.

	2022	2021
Average head count in the year	<u>13</u>	<u>12</u>

**HARDEN PRE-SCHOOL
YEAR ENDED 31 AUGUST 2022**

NOTES TO THE FINANCIAL STATEMENTS

8 CREDITORS AND ACCRUALS	2022	2021
	£	£
8.1 Analysis of creditors		
Trade creditors		
Deferred income	10,105	4,943
Accruals	1,122	1,068
Wages and PAYE	2,525	1,845
	<u>13,752</u>	<u>7,856</u>
8.2 Deferred income		
Grants received in advance	<u>10,105</u>	<u>4,943</u>
9 CASH AT BANK AND IN HAND	2022	2021
	£	£
Bank deposit account	70,000	70,000
Bank current account	77,827	68,105
	<u>147,827</u>	<u>138,105</u>
10 FUNDS OF THE CHARITY	2022	2021
	£	£
Unrestricted funds at the beginning of the period	130,249	125,768
Net movement in funds during the period	3,826	4,481
Unrestricted funds at the end of the period	<u>134,075</u>	<u>130,249</u>

**HARDEN PRE-SCHOOL
YEAR ENDED 31 AUGUST 2022**

DETAILED INCOME AND EXPENDITURE ACCOUNT

	2022	2021
	£	£
Income		
Nursery fees	105,443	45,289
Nursery grants	119,216	101,747
Other grants	2,497	9,887
Fundraising	3,027	2,269
Snacks & craft	4,488	3,706
Sweatshirts	1,143	1,058
Photographs	0	42
Harden Memorial Hall hire	1,435	5,336
Other income	937	612
	<u>238,186</u>	<u>169,946</u>
Less: Expenditure		
Wages and salaries	161,948	125,177
Pension Contributions	2,011	1,538
Equipment	1,577	4,264
Grant expenditure	0	0
Fundraising costs	468	24
Property repairs & improvement	32,965	6,655
Light & heat	10,610	8,501
Rates and water	1,692	1,392
Insurance	1,410	1,141
Stationery	1,279	1,987
Computer & website costs	2,664	933
Telephone	2,818	1,889
Refreshments	3,888	2,335
Craft materials	228	0
CRB & Ofsted costs	561	291
Compliance costs	1,310	812
Staff training	577	526
Sundry expenses	1,405	1,331
Subscriptions	199	144
Cleaning	4,202	2,964
Sweatshirts	1,186	2,410
Trip costs	240	83
Accountancy fees	1,122	1,068
	<u>234,360</u>	<u>165,465</u>
(Deficit)/Surplus for the period	<u>3,826</u>	<u>4,481</u>

HARDEN PRE-SCHOOL

England & Wales - Charity number 1040505

Accounts

CHARITY NUMBER: 1040505

HARDEN PRE-SCHOOL

**REPORT OF THE TRUSTEES AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2021**

**HARDEN PRE-SCHOOL
YEAR ENDED 31 AUGUST 2021**

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**HARDEN PRE-SCHOOL
YEAR ENDED 31 AUGUST 2021**

LEGAL AND ADMINISTRATIVE INFORMATION

CHARITY NUMBER: 1040505

TRUSTEES: John Miles
Celine Kicks
Rebecca Routh
Helen Rayner
Juliet Vo
Melanie Murley (Resigned 3/12/20)
Candice Kormoczi
Karen Clarke (Nominated Individual) (Appointed 3/12/20)

PRINCIPAL ADDRESS: The Memorial Hall
Harden
Bingley
West Yorkshire
BD16 1JP

REPORTING ACCOUNTANTS: Wilkinson and Partners
Chartered Accountants
Fairfax House
6A Mill Field Road
Cottingley Business Park
Bingley
West Yorkshire
BD16 1PY

**INDEPENDENT EXAMINERS REPORT
TO THE TRUSTEES OF THE HARDEN PRE-SCHOOL - CHARITY NUMBER 1040505**

This report is in respect of the accounts for the year ended 31 August 2021, set out on pages 3 to 11.

Respective responsibilities of the trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 44 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed.

It is my responsibility:

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

Basis of independent examiner's statement

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 these records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning 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:
 - i. to keep accounting records in accordance with section 130 of the Charities Act; and
 - ii. to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Acthave 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.

Signed:

Mr P Raistrick
Wilkinson and Partners
Chartered Accountants
Fairfax House
6a Mill Field Road
Bingley, BD16 1PY

Dated: 10th November 2021

**HARDEN PRE-SCHOOL
YEAR ENDED 31 AUGUST 2021**

TRUSTEES ANNUAL REPORT

OBJECTIVES AND ACTIVITIES

The objectives of the Pre-school are to enhance the development of children under the statutory school age by encouraging parents to understand and provide for the needs of their children through our committee group.

The Pre-school achieves its objectives by providing education over nine sessions each week in our community building, providing a caring learning environment for a maximum of 40 children aged 2-4 years old in each session within two different classes.

On 1st April 2018 Harden Pre-school began the process of taking over Harden Memorial Hall as a Community Asset transfer from Bradford Council. This is still processing through the solicitor but we no longer pay the council rent, we receive any revenue from private hire and are responsible for the up keep and maintaining the building.

In performing the above activities, the trustees have had regard to the guidance issued by the Charities Commission on public benefit.

FINANCIAL REVIEW

At 31 August 2021 the charity held reserves of £130,249 (2020: £125,768).

It is the policy of the charity to hold sufficient reserves such that it could continue to operate should there be a reduction in the number of children attending or a need to move premises, as the future of the community building is the subject of discussion with the local authority.

The trustees consider that the level of reserves currently held is currently excessive and are in the process of reducing reserves through increased investment in staff and infra-structure.

Other than the reference made above to discussions with the local authority regarding the community building, there are no further significant concerns about the charity continuing as a going concern.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Pre-school was established by a constitution adopted on 29 March 1994, amended on 11 June 1996 and 12 February 2001. More recently the Pre-school has adopted the 2011 constitution on 29 November 2013. The organisation was registered as a charity on 1 September 1994.

Trustees are appointed from time to time, in accordance with the constitution, in order to provide management and direction for the Pre-school.

**HARDEN PRE-SCHOOL
YEAR ENDED 31 AUGUST 2021**

TRUSTEES ANNUAL REPORT (CONTINUED)

TRUSTEES

The Trustees who acted during the year were as follows.

John Miles
Celine Kicks
Rebecca Routh
Helen Rayner
Juliet Vo
Candice Kormoczi
Karen Clarke (Nominated Individual)

STATEMENT OF TRUSTEES' RESPONSIBILITIES

Under the Charities Act 2011, the trustees of the Pre-school are required to prepare a statement of financial activities and a balance sheet for each financial year.

In addition the trustees are responsible for keeping proper accounting records which are sufficient to show and explain the charity's transactions and to disclose with reasonable accuracy at any time the financial position of the Pre-school. They are also responsible for the safeguarding the assets of the charity and hence for taking reasonable steps for the prevention of fraud or other irregularities.

DECLARATION

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

..... John Miles - Chair Person

..... Celine Kicks - Secretary

10th November 2021

**HARDEN PRE-SCHOOL
YEAR ENDED 31 AUGUST 2021**

STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds	Restricted income funds	Total funds	Prior Year funds
Note	2021	2021	2021	2020
	£	£	£	£
Incoming resources				
Grants	111,634		111,634	107,732
Charitable activities	55,431		55,431	30,461
Fundraising	2,269		2,269	1,713
Other income	612		612	1,387
Total	169,946		169,946	141,293
Resources expended				
Charitable activities	165,441		165,441	137,030
Fundraising	24		24	132
Other				
Total	165,465		165,465	137,162
Net Income/(expenditure) before investment gains/(losses)	4,481		4,481	4,131
Transfers between funds				
Net movement in funds	4,481		4,481	4,131
Total funds brought forward	125,768		125,768	121,637
Total funds carried forward	130,249		130,249	125,768


**HARDEN PRE-SCHOOL
YEAR ENDED 31 AUGUST 2021**

BALANCE SHEET

	Unrestricted funds	Restricted income funds	Total funds	Prior Year funds
Note	2021	2021	2021	2020
	£	£	£	£
Current assets				
Cash at Bank and in hand	138,105		138,105	135,736
Total current assets	<u>138,105</u>		<u>138,105</u>	<u>135,736</u>
Creditors: amounts falling due within one year				
	<u>7,856</u>		<u>7,856</u>	<u>9,968</u>
Net current assets	<u>130,249</u>		<u>130,249</u>	<u>125,768</u>
Funds of the Charity				
Restricted income funds				
Unrestricted funds	<u>130,249</u>		<u>130,249</u>	<u>125,768</u>
	<u>130,249</u>		<u>130,249</u>	<u>125,768</u>

The financial statements were approved by the trustees on 10th November 2021 and signed on their behalf by:

..... John Miles - Chair Person

..... Celine Kicks - Secretary

NOTES TO THE FINANCIAL STATEMENTS

1 BASIS OF PREPARATION

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts.

1.2 Accounting basis

The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2014 and with the Charities Act 2011.

1.2 Going concern

The trustees consider that the charity is a going concern and these accounts have been prepared on that basis.

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note 2.

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period.

1.5 Material prior year errors

No material prior year errors have been identified in the reporting period.

2 ACCOUNTING POLICIES

2.2 Income

Recognition of income

Income is included in the Statement of Financial Activities (SoFA) when:

- i. the charity becomes entitled to the resources
- ii. it is more likely than not that the trustees will receive the resources
- iii. The monetary value can be measured with sufficient reliability.

Offsetting

There has been no offsetting of assets and liabilities, or income and expenditure, unless required or permitted by the FRS 102 SORP or FRS102.

NOTES TO THE FINANCIAL STATEMENTS

2.2 Income (continued)

Grants and donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met.

2.3 Expenditure and liabilities

Liability recognition

Liabilities are recognised where it is a more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Creditors

The charity has creditors which are measured at the settlement amounts less any trade discounts.

Provisions for liabilities

A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date.

2.4 Assets

The charity has no material assets other than the cash reserves which it held at the year end.

HARDEN PRE-SCHOOL
YEAR ENDED 31 AUGUST 2021

NOTES TO THE FINANCIAL STATEMENTS

3 ANALYSIS OF INCOME	Unrestricted funds 2021 £	Restricted income funds 2021 £	Total funds 2021 £	Prior Year funds 2020 £
Donations & legacies				
Nursery grants	101,747		101,747	99,067
Other grants	9,887		9,887	8,665
Total	111,634		111,634	107,732
Charitable activities				
Nursery fees	45,289		45,289	20,818
Fundraising	2,269		2,269	1,713
Other charitable activities	10,754		10,754	11,030
Total	58,312		58,312	33,561
Total Income	169,946		169,946	141,293
4 ANALYSIS OF GRANTS RECEIVED				
			2021	2020
			£	£
Bradford MDC - Nursery Grants			101,747	99,067
Early Years				
Apprentice grant				
Other grants			9,887	8,665
			111,634	107,732

**HARDEN PRE-SCHOOL
YEAR ENDED 31 AUGUST 2021**

NOTES TO THE FINANCIAL STATEMENTS

5 ANALYSIS OF EXPENDITURE	Unrestricted funds	Restricted income funds	Total funds	Prior Year funds
	2021	2021	2021	2020
	£	£	£	£
Expenditure on raising funds				
Fundraising costs	24		24	132
Total	24		24	132
Expenditure on Charitable activities				
Salaries and wages	126,715		126,715	111,672
Utility costs	17,689		17,689	12,019
Grant expenditure	0		0	1,194
Administration costs	4,020		4,020	2,685
Equipment and resources	4,264		4,264	979
Professional fees	1,068		1,068	1,038
Other costs	11,685		11,685	7,443
Total	165,441		165,441	137,030
Total Expenditure	165,465		165,465	137,162

6 DETAILS OF CERTAIN TYPES OF EXPENDITURE

6.1 Fees for examination of the accounts	2021	2020
	£	£
Independent examiner's fees	1,068	1,038
	1,068	978

7 PAID EMPLOYEES	2021	2020
	£	£
Salaries and wages	119,943	106,234
Social security costs	5,234	4,207
Pension contributions	1,538	1,231
	126,715	111,672

All employees relate to charitable activities.

No employees were paid in excess of £60,000 during the period.

	2021	2020
Average head count in the year	12	12

HARDEN PRE-SCHOOL
YEAR ENDED 31 AUGUST 2021

NOTES TO THE FINANCIAL STATEMENTS

8 CREDITORS AND ACCRUALS

	2021	2020
	£	£
8.1 Analysis of creditors		
Trade creditors		
Deferred income	4,943	6,598
Accruals	1,068	1,038
Wages and PAYE	1,845	2,332
	<u>7,856</u>	<u>9,968</u>
8.2 Deferred income		
Grants received in advance	<u>4,943</u>	<u>6,598</u>

9 CASH AT BANK AND IN HAND

	2021	2020
	£	£
Bank deposit account	70,000	70,000
Bank current account	68,105	65,736
	<u>138,105</u>	<u>135,736</u>

10 FUNDS OF THE CHARITY

	2021	2020
	£	£
Unrestricted funds at the beginning of the period	125,768	121,637
Net movement in funds during the period	4,481	4,131
Unrestricted funds at the end of the period	<u>130,249</u>	<u>125,768</u>

HARDEN PRE-SCHOOL
YEAR ENDED 31 AUGUST 2021

DETAILED INCOME AND EXPENDITURE ACCOUNT

	2021	2020
	£	£
Income		
Nursery fees	45,289	20,818
Nursery grants	101,747	99,067
Other grants	9,887	8,665
Fundraising	2,269	1,713
Fruit	3,706	1,453
Sweatshirts	1,058	601
Photographs	42	71
Harden Memorial Hall hire	5,336	7,518
Other income	612	1,387
	<u>169,946</u>	<u>141,293</u>
Less: Expenditure		
Wages and salaries	125,177	110,441
Pension Contributions	1,538	1,231
Equipment	4,264	979
Grant expenditure	0	1,194
Fundraising costs	24	132
Property repairs & improvement	6,655	1,505
Light & heat	8,501	7,829
Rates and water	1,392	1,884
Insurance	1,141	801
Stationery	1,987	1,187
Computer & website costs	933	987
Telephone	1,889	1,458
Refreshments	2,335	600
Craft materials	0	0
CRB & Ofsted costs	291	224
Compliance costs	812	1,884
Staff training	526	803
Sundry expenses	1,331	1,291
Subscriptions	144	40
Cleaning	2,964	533
Sweatshirts	2,410	753
Trip costs	83	368
Accountancy fees	1,068	1,038
	<u>165,465</u>	<u>137,162</u>
(Deficit)/Surplus for the period	<u>4,481</u>	<u>4,131</u>

HARDEN PRE-SCHOOL

England & Wales - Charity number 1040505

Accounts

CHARITY NUMBER: 1040505

HARDEN PRE-SCHOOL

**REPORT OF THE TRUSTEES AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2020**

**HARDEN PRE-SCHOOL
YEAR ENDED 31 AUGUST 2020**

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**HARDEN PRE-SCHOOL
YEAR ENDED 31 AUGUST 2020**

LEGAL AND ADMINISTRATIVE INFORMATION

CHARITY NUMBER: 1040505

TRUSTEES: John Miles
Celine Kicks (previously Varty)
Rebecca Routh
Helen Rayner
Juliet Vo
Melanie Murley
Gemma Edwards (Resigned 3/7/20)
Candice Kormoczi (Appointed 6/11/19)
Ruth Viqueira (Resigned 6/11/19)
Nichola Wright (Resigned 6/11/19)
Claire Khan (Resigned 6/11/19)
Cheryl Edmondson (Resigned 6/11/19)
Laura Wiggan (Resigned 6/11/19)

PRINCIPAL ADDRESS: The Memorial Hall
Harden
Bingley
West Yorkshire
BD16 1JP

REPORTING ACCOUNTANTS: Wilkinson and Partners
Chartered Accountants
Fairfax House
6A Mill Field Road
Cottingley Business Park
Bingley
West Yorkshire
BD16 1PY

**INDEPENDENT EXAMINERS REPORT
TO THE TRUSTEES OF THE HARDEN PRE-SCHOOL - CHARITY NUMBER 1040505**

This report is in respect of the accounts for the year ended 31 August 2020, set out on pages 3 to 11.

Respective responsibilities of the trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 44 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed.

It is my responsibility:

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

Basis of independent examiner's statement

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 these records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning 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:
 - i. to keep accounting records in accordance with section 130 of the Charities Act; and
 - ii. to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Acthave 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.

Signed:
Mr P Raistrick
Wilkinson and Partners
Chartered Accountants
Fairfax House
6a Mill Field Road
Bingley, BD16 1PY

Dated: 18th November 2020

**HARDEN PRE-SCHOOL
YEAR ENDED 31 AUGUST 2020**

TRUSTEES ANNUAL REPORT

OBJECTIVES AND ACTIVITIES

The objectives of the Pre-school are to enhance the development of children under the statutory school age by encouraging parents to understand and provide for the needs of their children through our committee group.

The Pre-school achieves its objectives by providing education over nine sessions each week in our community building, providing a caring learning environment for a maximum of 40 children aged 2-4 years old in each session within two different classes.

On 1st April 2018 Harden Pre-school began the process of taking over Harden Memorial Hall as a Community Asset transfer from Bradford Council. This is still processing through the solicitor but we no longer pay the council rent, we receive any revenue from private hire and are responsible for the up keep and maintaining the building.

In performing the above activities, the trustees have had regard to the guidance issued by the Charities Commission on public benefit.

FINANCIAL REVIEW

At 31 August 2020 the charity held reserves of £125,768 (2019: £121,637).

It is the policy of the charity to hold sufficient reserves such that it could continue to operate should there be a reduction in the number of children attending or a need to move premises, as the future of the community building is the subject of discussion with the local authority.

The trustees consider that the level of reserves currently held is currently excessive and are in the process of reducing reserves through increased investment in staff and infra-structure.

Other than the reference made above to discussions with the local authority regarding the community building, there are no further significant concerns about the charity continuing as a going concern.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Pre-school was established by a constitution adopted on 29 March 1994, amended on 11 June 1996 and 12 February 2001. More recently the Pre-school has adopted the 2011 constitution on 29 November 2013. The organisation was registered as a charity on 1 September 1994.

Trustees are appointed from time to time, in accordance with the constitution, in order to provide management and direction for the Pre-school.

**HARDEN PRE-SCHOOL
YEAR ENDED 31 AUGUST 2020**

TRUSTEES ANNUAL REPORT (CONTINUED)

TRUSTEES

The Trustees who acted during the year were as follows.

- John Miles
- Celine Kicks (previously Varty)
- Rebecca Routh
- Helen Rayner
- Juliet Vo
- Melanie Murley
- Gemma Edwards
- Candice Kormoczi
- Ruth Viqueira
- Nichola Wright
- Claire Khan
- Cheryl Edmondson
- Laura Wiggan

STATEMENT OF TRUSTEES' RESPONSIBILITIES

Under the Charities Act 2011, the trustees of the Pre-school are required to prepare a statement of financial activities and a balance sheet for each financial year.

In addition the trustees are responsible for keeping proper accounting records which are sufficient to show and explain the charity's transactions and to disclose with reasonable accuracy at any time the financial position of the Pre-school. They are also responsible for the safeguarding the assets of the charity and hence for taking reasonable steps for the prevention of fraud or other irregularities.

DECLARATION

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

..... John Miles - Chair Person

..... Celine Kicks - Secretary

18th November 2020

**HARDEN PRE-SCHOOL
YEAR ENDED 31 AUGUST 2020**

STATEMENT OF FINANCIAL ACTIVITIES

Note	Unrestricted funds 2020 £	Restricted income funds 2020 £	Total funds 2020 £	Prior Year funds 2019 £
Incoming resources				
Grants	107,732		107,732	114,581
Charitable activities	30,461		30,461	40,640
Fundraising	1,713		1,713	3,927
Other income	1,387		1,387	537
Total	<u>141,293</u>		<u>141,293</u>	<u>159,686</u>
Resources expended				
Charitable activities	137,030		137,030	140,100
Fundraising	132		132	573
Other				
Total	<u>137,162</u>		<u>137,162</u>	<u>140,673</u>
Net Income/(expenditure) before investment gains/(losses)	4,131		4,131	19,013
Transfers between funds				
Net movement in funds	<u>4,131</u>		<u>4,131</u>	<u>19,013</u>
Total funds brought forward	121,637		121,637	102,624
Total funds carried forward	<u>125,768</u>		<u>125,768</u>	<u>121,637</u>

**HARDEN PRE-SCHOOL
YEAR ENDED 31 AUGUST 2020**

BALANCE SHEET

	Unrestricted funds	Restricted income funds	Total funds	Prior Year funds
Note	2020	2020	2020	2019
	£	£	£	£
Current assets				
Cash at Bank and in hand	135,736		135,736	131,843
Total current assets	<u>135,736</u>		<u>135,736</u>	<u>110,605</u>
Creditors: amounts falling due within one year				
	<u>9,968</u>		<u>9,968</u>	<u>10,206</u>
Net current assets	<u>125,767</u>		<u>125,767</u>	<u>121,637</u>
Funds of the Charity				
Restricted income funds				
Unrestricted funds	<u>125,768</u>		<u>125,768</u>	<u>121,637</u>
	<u>125,768</u>		<u>125,768</u>	<u>121,637</u>

The financial statements were approved by the trustees on 18th November 2020 and signed on their behalf by:

..... John Miles - Chair Person

..... Celine Kicks - Secretary

NOTES TO THE FINANCIAL STATEMENTS

1 BASIS OF PREPARATION

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts.

The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2014 and with the Charities Act 2011.

1.2 Going concern

The trustees consider that the charity is a going concern and these accounts have been prepared on that basis.

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note 2.

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period.

1.5 Material prior year errors

No material prior year errors have been identified in the reporting period.

2 ACCOUNTING POLICIES

2.2 Income

Recognition of income

Income is included in the Statement of Financial Activities (SoFA) when:

- i. the charity becomes entitled to the resources
- ii. it is more likely than not that the trustees will receive the resources
- iii. The monetary value can be measured with sufficient reliability.

Offsetting

There has been no offsetting of assets and liabilities, or income and expenditure, unless required or permitted by the FRS 102 SORP or FRS102.

NOTES TO THE FINANCIAL STATEMENTS

2.2 Income (continued)

Grants and donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met.

2.3 Expenditure and liabilities

Liability recognition

Liabilities are recognised where it is a more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Creditors

The charity has creditors which are measured at the settlement amounts less any trade discounts.

Provisions for liabilities

A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date.

2.4 Assets

The charity has no material assets other than the cash reserves which it held at the year end.

**HARDEN PRE-SCHOOL
YEAR ENDED 31 AUGUST 2020**

NOTES TO THE FINANCIAL STATEMENTS

3 ANALYSIS OF INCOME	Unrestricted funds 2020 £	Restricted income funds 2020 £	Total funds 2020 £	Prior Year funds 2019 £
Donations & legacies				
Nursery grants	99,067		99,067	113,925
Other grants	8,665		8,665	656
Total	107,732		107,732	114,581
Charitable activities				
Nursery fees	20,818		20,818	29,986
Fundraising	1,713		1,713	3,927
Other charitable activities	11,030		11,030	11,191
Total	33,561		33,561	45,105
Total Income	141,293		141,293	159,686
4 ANALYSIS OF GRANTS RECEIVED				
			2020 £	2019 £
Bradford MDC - Nursery Grants			99,067	113,925
Early Years				
Apprentice grant				
Other grants			8,665	656
			107,732	114,581

**HARDEN PRE-SCHOOL
YEAR ENDED 31 AUGUST 2020**

NOTES TO THE FINANCIAL STATEMENTS

5 ANALYSIS OF EXPENDITURE	Unrestricted funds 2020 £	Restricted income funds 2020 £	Total funds 2020 £	Prior Year funds 2019 £
Expenditure on raising funds				
Fundraising costs	132		132	573
Total	<u>132</u>		<u>132</u>	<u>573</u>
Expenditure on Charitable activities				
Salaries and wages	111,672		111,672	109,960
Utility costs	12,019		12,019	13,968
Grant expenditure	1,194		1,194	956
Administration costs	2,685		2,685	2,539
Equipment and resources	979		979	1,689
Professional fees	1,038		1,038	1,008
Other costs	7,443		7,443	9,980
Total	<u>137,030</u>		<u>137,030</u>	<u>140,100</u>
Total Expenditure	<u>137,162</u>		<u>137,162</u>	<u>140,673</u>

6 DETAILS OF CERTAIN TYPES OF EXPENDITURE

6.1 Fees for examination of the accounts	2020 £	2019 £
Independent examiner's fees	1,038	1,008
	<u>1,038</u>	<u>978</u>

7 PAID EMPLOYEES	2020 £	2019 £
Salaries and wages	106,234	104,737
Social security costs	4,207	4,305
Pension contributions	1,231	918
	<u>111,672</u>	<u>109,960</u>

All employees relate to charitable activities.

No employees were paid in excess of £60,000 during the period.

	2020	2019
Average head count in the year	<u>12</u>	<u>12</u>

**HARDEN PRE-SCHOOL
YEAR ENDED 31 AUGUST 2020**

NOTES TO THE FINANCIAL STATEMENTS

8 CREDITORS AND ACCRUALS	2020	2019
	£	£
8.1 Analysis of creditors		
Trade creditors		
Deferred income	6,598	6,378
Accruals	1,038	1,008
Wages and PAYE	2,332	2,820
	<u>9,968</u>	<u>10,206</u>
8.2 Deferred income		
Grants received in advance	<u>6,598</u>	<u>6,378</u>
9 CASH AT BANK AND IN HAND	2020	2019
	£	£
Bank deposit account	70,000	70,000
Bank current account	65,738	61,843
	<u>135,738</u>	<u>131,843</u>
10 FUNDS OF THE CHARITY	2020	2019
	£	£
Unrestricted funds at the beginning of the period	121,637	102,624
Net movement in funds during the period	4,131	19,013
Unrestricted funds at the end of the period	<u>125,768</u>	<u>121,637</u>

**HARDEN PRE-SCHOOL
YEAR ENDED 31 AUGUST 2020**

DETAILED INCOME AND EXPENDITURE ACCOUNT

	2020	2019
	£	£
Income		
Nursery fees	20,818	29,986
Nursery grants	99,067	113,925
Other grants	8,665	656
Fundraising	1,713	3,927
Fruit	1,453	2,669
Sweatshirts	601	914
Photographs	71	62
Harden Memorial Hall hire	7,518	7,010
Other income	1,387	537
	<u>141,293</u>	<u>159,686</u>
Less: Expenditure		
Wages and salaries	110,441	109,042
Pension Contributions	1,231	918
Equipment	979	1,626
Grant expenditure	1,194	956
Fundraising costs	132	573
Property repairs & improvement	1,505	2,814
Light & heat	7,829	8,259
Rates and water	1,884	2,094
Insurance	801	801
Stationery	1,187	1,221
Computer & website costs	987	1,320
Telephone	1,458	1,278
Refreshments	600	824
Craft materials	0	63
CRB & Ofsted costs	224	164
Compliance costs	1,884	1,538
Staff training	803	2,720
Sundry expenses	1,291	1,121
Subscriptions	40	40
Cleaning	533	1,005
Sweatshirts	753	905
Trip costs	368	383
Accountancy fees	1,038	1,008
	<u>137,162</u>	<u>140,673</u>
(Deficit)/Surplus for the period	<u>4,131</u>	<u>19,013</u>