

**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**

<b>CHARITY NUMBER:</b>	1040505
<b>TRUSTEES:</b>	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)
<b>NOMINATED INDIVIDUAL:</b>	Karen Clarke
<b>PRINCIPAL ADDRESS:</b>	The Memorial Hall Harden Bingley West Yorkshire BD16 1JP
<b>REPORTING ACCOUNTANTS:</b>	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 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.

**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**

		Unrestricted funds 2024 £	Restricted income funds 2024 £	Total funds 2024 £	Prior Year funds 2023 £
	Note				
<b>Incoming resources</b>					
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
<b>Total</b>	3	<u>319,772</u>		<u>319,772</u>	<u>266,448</u>
<b>Resources expended</b>					
Charitable activities		306,928		306,928	257,370
Fundraising		974		974	552
Other					
<b>Total</b>	5	<u>307,902</u>		<u>307,902</u>	<u>257,922</u>
<b>Net Income/(expenditure) before investment gains/(losses)</b>					
		11,870		11,870	8,526
<b>Transfers between funds</b>					
<b>Net movement in funds</b>					
		11,870		11,870	8,526
<b>Total funds brought forward</b>		142,601		142,601	134,075
<b>Total funds carried forward</b>		<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 £
<b>Current assets</b>					
Cash at Bank and in hand	9	176,784		176,784	158,762
<b>Total current assets</b>		<u>176,784</u>		<u>176,784</u>	<u>158,762</u>
<b>Creditors: amounts falling due within one year</b>					
	8	<u>22,313</u>		<u>22,313</u>	<u>16,161</u>
<b>Net current assets</b>		<u>154,471</u>		<u>154,471</u>	<u>142,601</u>
<b>Funds of the Charity</b>					
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	Restricted income funds	Total funds	Prior Year funds
	2024	2024	2024	2023
	£	£	£	£
<b>Donations &amp; legacies</b>				
Nursery grants	174,194		174,194	149,706
Other grants	1,583		1,583	2,000
<b>Total</b>	<b>175,777</b>		<b>175,777</b>	<b>151,706</b>
<b>Charitable activities</b>				
Nursery fees	134,057		134,057	105,221
Fundraising	1,556		1,556	1,370
Other charitable activities	8,382		8,382	8,151
<b>Total</b>	<b>143,995</b>		<b>143,995</b>	<b>114,742</b>
<b>Total Income</b>	<b>319,772</b>		<b>319,772</b>	<b>266,448</b>
<b>4 ANALYSIS OF GRANTS RECEIVED</b>			<b>2024</b>	<b>2023</b>
			£	£
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	Restricted income funds	Total funds	Prior Year funds
	2024	2024	2024	2023
	£	£	£	£
<b>Expenditure on raising funds</b>				
Fundraising costs	974		974	552
<b>Total</b>	974		974	552
<b>Expenditure on Charitable activities</b>				
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
<b>Total</b>	306,928		306,928	257,370
<b>Total Expenditure</b>	307,902		307,902	257,922

**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
	1,236	1,176

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
	239,392	203,814

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	16	15

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

**NOTES TO THE FINANCIAL STATEMENTS**

**8 CREDITORS AND ACCRUALS**

<b>8.1 Analysis of creditors</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
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>

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

<b>9 CASH AT BANK AND IN HAND</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Bank deposit account	70,000	70,000
Bank current account	<u>106,784</u>	<u>88,762</u>
	<u>176,784</u>	<u>158,762</u>

<b>10 FUNDS OF THE CHARITY</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
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
	£	£
<b>Income</b>		
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>
<b>Less: Expenditure</b>		
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>
<b>Surplus for the period</b>	<u>11,870</u>	<u>8,526</u>