

ODIHAM PRE-SCHOOL (LEAPFROGS)

England & Wales · Charity number 1060119

Details

Other names	ODIHAM COMMUNITY PRE-SCHOOL, ODIHAM COMMUNITY PRE-SCHOOL PLAYGROUP, ODIHAM PRE-SCHOOL
Status	Registered
Legal form	Other
Registered	1997-01-13
Register	View on the Charity Commission register

Contact

Address Odiham Pre School
Recreation Road
Odiham
Hook
RG29 1NU

Phone 01256701471

Email mail@leapfrogs-odiham.org.uk

Website www.leapfrogs-odiham.org.uk

Activities

Objects: 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

Activities: Odiham Community Pre-School is a small, friendly, non-profit childcare group for children aged 2 to 5 years. We are open 5 days a week, 38 weeks of the year. We have a wonderful team of caring, friendly staff all qualified to NVQ3 and above, everyone is first aid trained and DBS-checked. With a high adult-to-child ratio we are able to help each child develop to their full potential.

Classification

- **How:** Provides Buildings/facilities/open Space
- **What:** Education/training
- **Who:** Children/young People

Geography

- Hampshire

Finances

Period end	Income	Expenditure	Assets	Employees
2024-08-31	£188,044	£182,952	-	-
2023-08-31	£183,275	£187,242	-	-
2022-08-31	£193,873	£187,121	-	-
2021-08-31	£191,068	£185,553	-	-
2020-08-31	£185,934	£169,508	-	-

Trustees

Name	Role	Appointed
Jonathan Simon Telford		2020-06-23
Lynne Parker		2020-06-23
Tracy Bodimeade		2019-09-01

ODIHAM PRE-SCHOOL (LEAPFROGS)

England & Wales - Charity number 1060119

Accounts

CHARITY REGISTRATION NUMBER:1060119

Odiham Pre-School (Leapfrogs)

**Chairperson's Report
Trustees Report
and
Unaudited Financial Statements
Year Ended 31 August 2024**

Odiham Pre-School (Leapfrogs)

Chairperson's Report, Trustees Report and Unaudited Financial Statements

Year Ended 31 August 2024

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Odiham Pre-School (Leapfrogs)

Chairperson's Report

Year Ended 31 August 2024

Leapfrogs continues to operate a busy and popular role in the community of Odiham.

Pre-school was visited by Ofsted in May 2023, and received a judgement of 'good' in every category. Staff were complimented on their good use of routines, modelling of healthy behaviours, and the way children felt safe and well-supported in their learning including those with SEN. Excellent transition routines with the infant schools was also a notable comment from parents who completed questionnaires ahead of the visit.

The summer of 2023 saw an enjoyable pre-school trip to Miller's Ark Farm which was well-supported by staff, and a thoroughly enjoyable Super Pirates party ended the summer term.

With Covid now behind us the committee have been pleased to resume face-to-face meetings, which we hope will encourage greater participation from a wider group of parents going forward.

Enrolment

Numbers have been steady throughout the year, with 50-60 children on role at different points in the year. Teddy Class was full in September 2023 with a small waiting list which demonstrates the desirability of the setting.

There is an expectation that we will see increased applications for 2 year old places when the government funding for this age group is rolled out, and this will require careful management to maintain healthy numbers moving up to Caterpillar class.

Staff

Laura went on maternity leave, and during this time additional admin staff were hired to assist in the office to allow Tracy to be in the classroom more, although unfortunately due to an injury sustained at home, she was forced to leave at short notice. Larissa and Laura were given positions as deputies, which will assist Tracy invaluablely.

We also said farewell to Katie who had been on placement from Alton College but had been an asset to the team.

Fundraising

This has been a busy and effective year for fundraising, lead by Rebecca Goddard and supported by many of the committee members. Summer 2023 was initially less effective with fewer village events attended, but fundraising began again in earnest from the Autumn term, starting with a raffle and tea and coffee sales at the Autumn event in the church.

The Christmas Extravaganza was a very effective fundraiser, well-supported by donations from local businesses, and a stall which was consistently busy. The set up of a fundraising bank account and the purchase of a credit card reader simplified this for the treasurer.

Fundraising for the Easter Fun Day event raised sufficient funds to allow pre-school to bring in duck eggs in an incubator, so the children were able to watch the hatching process: something that was enjoyed by all.

Plans are in place to capitalise on the many village activities taking place over summer 24, but it has been recognised by the committee that much greater parental involvement of those outside the committee is necessary to staff stalls and source resources for ongoing fundraising efforts, both of which are becoming increasingly challenging with only staff and committee input.

Odiham Pre-School (Leapfrogs)

Chairperson's Report

Year Ended 31 August 2024

Finances

The Treasurer's report accompanying this will provide further details about setting's finances in relation to fees, wages, and balance sheets.

During the year, several substantial donations were received from businesses such as Top Soil, and the ongoing support of Odiham Consolidated Charities and the Parish council continued to be helpful, however we were unsuccessful in gaining funding via the RAF despite the high number of service children in the setting.

Lucy Hyde has now cemented her position as treasurer.

Clive Manby once again agreed to complete the Charity Commission Tax Return, but an alternative will need to be found for this role going forward.

Tracy Bodimeade and the committee have continued to discuss the need to increase fees and consumable, partially in response to the impending increase in 2 year old funding which runs the risk of exacerbating the shortfall created by the gap between our fees and Government 3 and 4 year old funding. Discussions on how best to manage enrolment and funded places will continue in the next academic year.

Grounds, Buildings and Admin

It is an ongoing challenge to maintain the standards in the pre-school grounds. A grounds day was cancelled in November due to the lack of parental availability, but another day is planned for the Spring.

A need was recognised to improve the website so that it has more functional use for parents. This is something that will need to be revisited in the new year.

Tracy has sought assistance with repairs to the outside covered area in Teddy class but it is proving difficult and expensive to get somebody to complete the work. This will have to be revisited in the new year.

Future

The setting continues to operate very effectively, supporting and developing new learners and preparing the older children brilliantly for their onward education. Threats to the setting including lower levels of parental participation in fundraising, uncertainty about the impact of a rise in Government-funded hours and the potential change in the number of 2 years old in the setting is something that will also need to be managed carefully going forward. On behalf of the committee I would like to extend huge thanks to Tracy and the rest of the staff for their unfailing energy and care for their young learners – their efforts are hugely appreciated by the families of all of the children.

Odiham Pre-School (Leapfrogs)

Trustees' Report

Year Ended 31 August 2024

The Trustees have pleasure in presenting their Annual Report and Unaudited Financial Statements for the year ended 31 August 2024. The financial statements have been prepared in accordance with the accounting policies set out in note 1 of the accounts. They comply with the Charity's governing document, the Charities Act 2011, and the Accounting and Reporting by Charities: Statement of Recommended ("SORP"), applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland.

Reference and administrative details

Charity registration number 1060119

Alternative name Odiham Community Pre-School (Leapfrogs)

Governing document Constitution adopted 8 October 1996

Principal address Odiham Pre-School
Recreation Road
Odiham
Hook
Hampshire
RG29 1NU

Trustees Tracy Bodimeade
Sarah Campbell (Chair) Appointed 30 April 2024
Lynne Parker
Jonathan Telford

Independent Examiner Trevor James FCA DChA FCIE
Dormer Cottage
Old Broyle Road
West Broyle
Chichester
West Sussex
PO19 3PR

Bankers Lloyds Bank plc
174 Fleet Road
Hampshire
GU51 4DD

Email address mail@leapfrogs-odiham.org.uk

Website www.leapfrogs-odiham.org.uk

Objectives and activities

Odiham Pre-School is a small friendly, non profit childcare group for children aged 2 to 5 years. It is open 5 days a week, 38 weeks of the year. It has a wonderful team of caring, friendly staff all qualified to NVQ3 and above. Everyone is first aid trained and DBS checked. With a high adult-to-child ratio it is able to help each child develop to their full potential.

The Charity's Vision, Mission and Values are:

VISION

- That all children feel loved, valued and respected in a safe, happy place where differing needs are acknowledged, accepted and met and everybody is encouraged to develop to their fullest potential

Odiham Pre-School (Leapfrogs)

Trustees' Report

Year Ended 31 August 2024

- We encourage each child to be independent and develop a sense of responsibility for themselves and respect for others
- We know that each child is unique and therefore provide a stimulating and challenging range of activities that will engage children and develop their curiosity as individuals
- We develop children's confidence to give them a positive attitude to learning that will support them going forward
- We build strong partnerships with the community and future schools

MISSION

- To provide high quality education and care in an inclusive environment accessible to all

VALUES

- **Inclusion** – all children are welcomed
- **Positive Learning Environment** – an engaging and well-equipped learning environment that includes experienced and caring educators
- **Fiscal Responsibility** – a responsibility to its members and the community to manage our finances in a manner that will ensure our long-term sustainability
- **Accountability** – open communication with stakeholders is a key component in building positive long-term relationships
- **Partnerships** – fostering mutually beneficial partnerships within the community

Structure, Governance and Management

Charity Status

Odiham Pre-School ("The Charity") is governed by its constitution, adopted on 8 October 1996.

Recruitment, Appointment and Training of Trustees

Trustees are recruited in accordance with the constitution from known supporters of the Charity who share its aims and aspirations and who are believed to be able to bring a breadth and depth of experience and skills to the trustee body. On appointment Trustees will in future be provided with full information concerning the Charity and will be directed to appropriate Charity Commission publications and to the Charity Governance Code. All Trustees take seriously their obligations to maintain their knowledge.

Management

As a small charity the Trustees are directly involved with its day to day management and activities. The Trustees hold regular meetings at which decisions regarding the running of the Charity are agreed as well as future plans

Risk Management

The Trustees have identified the major risks to which they believe the Charity is exposed. Where appropriate, systems have been established to minimise those risks. Procedures are in place to ensure compliance with health and safety requirements.

Governance

The Trustees believe that corruption, bribery and unfair actions hamper development and impede progress and insist on integrity in all aspects of the Charity's activities and they endeavour at all times to apply the Charity Governance Code and the Nolan principles (selflessness, integrity, objectivity, accountability, openness, honesty and leadership).

Public benefit

The Trustees believe strongly that the Charity's activities are for the public benefit and in planning its activities they have paid due regard to the Charity Commission's guidance on public benefit.

Odiham Pre-School (Leapfrogs)

Trustees' Report

Year Ended 31 August 2024

Activities of the Charity during the year

In addition to the Charity's ongoing regular activities there were special events including an Easter Family Fun Day at the church, a Parents Evening for children going on to school, a Sports Day and a Family Fun Day and Leavers Concert.

Fundraising

The Charity holds occasional events to raise funds for the purchase of play equipment and for other designated purposes. The Trustees report to the parents on the funds raised and their use.

Financial Review

During the year the Charity received income totalling £188,044 (2023:£183,275). Expenditure totalled £182,850 (2023:£187,242). The net income for the year was £5,194 (2023: deficit £3,967). Total funds at the year end were £88,018 (2023:£82,374). The majority of the Charity's income is from Fees Charged and Early Years Grants and its major item of expenditure is on staffing.

Investment policy

Funds not required for current needs may be invested in investments of any kind at the absolute discretion of the Trustees.

Volunteers

The Charity benefits from the work of volunteers and the Trustees are truly grateful for all they do.

Reporting serious incidents

In line with the Charity Commission's guidance on reporting serious incidents, the Trustees declare that during the year there were no serious incidents that they have failed to bring to the Commission's attention.

Safeguarding

Following its most recent inspection Ofsted reported that:

"Staff have a secure knowledge of safeguarding children and child protection. They understand how important their role is in this process. Staff can identify the signs of physical abuse and neglect. They are confident with the process involved when they have a concern. Staff know who to contact if they have a concern about a child or an adult. They know where the safeguarding policies and procedures are stored and contact details of other agencies. Staff know who the designated safeguarding lead is. The manager has a robust recruitment process in place and has attended safer recruitment training. Staff strive to ensure children are in a safe and secure environment. "

Reserves Policy

The Trustees' policy is to ensure they hold sufficient free reserves to meet the Charity's day to day running costs and will be developing a formal reserves policy in 2025.

Plans for future periods

The Charity intends to continue its activities without any material changes but the Trustees will need to manage the potential impact of changes in Government funded hours and in the number of 2 years old children.

Odiham Pre-School (Leapfrogs)

Trustees' Report

Year Ended 31 August 2024

Statement of Trustees' Responsibilities

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

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources of the Charity for that period.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SOPR;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

The Trustees are responsible for keeping proper accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the Financial Statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the governing document. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are also responsible for the maintenance and integrity of any financial information included in the Charity's website.

Independent examiner

Trevor James FCA DChA FCIE was appointed as the Charity's Independent Examiner on 27 April 2025 and is willing to continue in office.

The Trustees' Annual Report was approved by the Trustees on 23 June 2025 and signed on their behalf by:



Sarah Campbell
Chairperson of Trustees

**Odiham Pre-School (Leapfrogs)
Independent Examiner's Report
Year Ended 31 August 2024**

I report to the Charity's Trustees on my examination of the Financial Statements for the year ended 31 August 2024. This report is made solely to the Trustees as a body, in accordance with the Charities Act 2011 ("the Act"). My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and its Trustees as a body, for my work or this report.

Responsibilities and basis of report

As the Charity Trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Act. You consider that the audit requirements of the Act do not apply and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Act;
- follow the procedures laid down in the general directions given by the Charity Commission under section 144 (2) of the Act; and
- to state whether particular matters have come to my attention.

Basis of the independent examiner's report

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

Independent examiner's statement

I have completed my examination. I confirm that, subject the qualifications below, no material matters have come to my attention in connection with my examination giving me cause to believe that in any material respect:

1. the accounting records were not kept in accordance with section 130 of the Act; or
2. the accounts do not accord with the accounting records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Report) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

In his report on your accounts for the year ended 31 August 2023 the independent examiner stated that certain minor anomalies had been identified and corrected. Further corrections, which were not material, have been made during the year to 31 August 2024. There was no evidence of intentional malpractice or defalcation and I am able to report that the improvements reported in the previous year have continued and your record keeping is now satisfactory.

T E James

Trevor James FCA DChA FCIE
Dormer Cottage
Old Broyle Road
West Broyle
Chichester
West Sussex PO19 3PR
23 June 2025

Odiham Pre-School (Leapfrogs)
Statement of Financial Activities
Year Ended 31 August 2024

	Unrestricted funds	Restricted funds	Total 2024	Total 2023
Note	£	£	£	£
Income				
Bank Interest	594		594	230
Fees Receivable	44,606		44,606	43,940
Registration Fees	1,955		1,955	
Sale of Uniforms	415		415	67
Services	92		92	4
Snack Fee	2,830		2,830	
Uncategorised Income				144
Donations - Consumables	3,490		3,490	5,144
Early Years Grants	123,214		123,214	129,098
Fundraising	5,180		5,180	2,159
Gift Aid				939
Grants and Donations	3,668	2,000	5,668	1,550
Total Income	186,044	2,000	188,044	183,275
Expenditure				
Bad Debts	33		33	856
Bank Charges	111		111	92
Children's Food Items	3,699		3,699	3,193
Children's Outings				150
Children's Party Expenses	338		338	700
Classroom Consumables	245		245	516
Classroom Equipment	4,957		4,957	5,152
Cleaning	2,073		2,073	1,743
Communications	1,125		1,125	780
Depreciation of Tangible Fixed Assets	682		682	0
Deprivation Funding	(106)		(106)	30
Entertainment				146
Equipment from Fundraising	348		348	113
Fundraising Expenses	1,149		1,149	237
Gifts	70		70	
Health & Safety	277		277	298
Independent Examination Fee	300		300	0
Insurance	2,220		2,220	1,872
Light & Heat	3,506		3,506	4,948
Office/General Admin Expenses	1,121		1,121	
Payroll Expenses	152,925		152,925	154,723
Payroll Service	607		607	57
Pets	479		479	906
Printing & Office Supplies	2,544		2,544	4,928
Rent, Rates & Water	846		846	1,352
Repairs & Maintenance	1,605		1,605	2,501
SEN Expenses	83		83	
Sundry Expenses				79
Teaching Aids	635		635	271
Training Staff	701		701	1,393
Uniforms	277		277	206
Total Expenditure	182,850	0	182,850	187,242
Net Income/(Expenditure)	3,194	2,000	5,194	(3,967)
Transfers Between Funds	1,700	(1,700)	0	0
Net Movement in Funds	4,894	300	5,194	(3,967)
Reconciliation of Funds				
Total Funds Brought Forward	82,374	0	82,374	86,341
Prior Year Adjustment	450	0	450	0
Total Funds Carried Forward	£87,718	£300	£88,018	£82,374

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

Odiham Pre-School (Leapfrogs)

Balance Sheet

31 August 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	5	2,046	0
Current assets			
Stocks	6	0	0
Debtors	7	1,394	1,534
Cash at bank and in hand		87,194	83,680
		<u>88,588</u>	<u>85,214</u>
Creditors: amounts falling due within one year	8	2,616	2,840
Net current assets		<u>85,972</u>	<u>82,374</u>
Total assets less current liabilities		88,018	82,374
Creditors: amounts falling due after more than one year		0	0
Net assets		<u>£88,018</u>	<u>£82,374</u>
Funds of the charity			
Restricted funds	9	300	0
Unrestricted funds			
General Reserves		87,718	82,374
Total charity funds		<u>£88,018</u>	<u>£82,374</u>

These financial statements were approved by the Trustees and authorised for issue on 23 June 2025 and are signed on their behalf by:



Lucy Hyde
Treasurer

Odiham Pre-School (Leapfrogs)
Notes to the Financial Statements
Year Ended 31 August 2024

1. General information

Odiham Pre-School (Leapfrogs) ("the Charity") is an unincorporated trust registered with the Charity Commission for England and Wales

2. Statement of compliance

The financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) the Charities SORP (FRS 102), and the Charities Act 2011.

The Charity meets the definition of a public benefit entity under FRS 102.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis and in sterling, which is the functional currency of the Charity.

Going concern

There are no material uncertainties about the Charity's ability to continue its activities.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires the Trustees to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the Trustees to further any of the Charity's purposes.

Restricted funds are subject to restrictions on their expenditure declared by the donor or through the terms of an appeal.

Incoming resources

All income is included in the statement of financial activities when entitlement has passed to the Charity, it is probable that the economic benefits associated with the transaction will flow to the Charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- Income from Donations and Grants is recognised when there is evidence of entitlement to the funds, receipt is probable, and its amount can be measured reliably.
- Income from Fees Receivable are recognised at the time of invoice.
- Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of trustees or other volunteers.
- Interest on funds held on deposit is included when paid by the bank.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Costs are allocated to expenditure categories reflecting the use of the resource. Costs attributable to a single activity are allocated directly to that activity. Sared costs are apportioned between the activities on a reasonable and consistent basis.

Tangible fixed assets

Tangible fixed assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses.

Odiham Pre-School (Leapfrogs)

Notes to the Financial Statements

Year Ended 31 August 2024

3. Accounting policies (continued)

Depreciation

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

Stocks

Stocks are stated at the lower of cost and net realisable value.

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash at bank and in hand

Cash at bank and in hand includes cash and deposits with a maturity of three months or less from the date of opening of the deposit or similar account.

Creditors and provisions

Creditors and provisions are recognised where the Charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Financial instruments

A financial asset or a financial liability is recognised only when the Charity becomes a party to the contractual provisions of the instrument. Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs. Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Taxation

The Charity is exempt from corporation tax on its income to the extent that it is used for charitable purposes.

2. Net income

Net income is stated after charging:

	2024	2023
	£	£
Depreciation of tangible fixed assets	682	0
Professional fees – Independent examiner's remuneration	300	0
	<u>982</u>	<u>0</u>

3. Staff costs

Throughout the year the Charity had 14 employees (2023: 16 employees). Total remuneration paid to the Charity's employees, including employer's pension and social security costs, was £152,925 (2023: £154,723). No employee was paid more than £60,000. Some of the Charity's activities are carried out by volunteers who are unpaid. No record is kept of the donated time.

4. Trustee remuneration and expenses

None of the trustees received any remuneration, benefits or reimbursement of expenses in the year (2023: None). Any claim for expenses would be subject to the Charity's normal internal control procedures.

Odiham Pre-School (Leapfrogs)
Notes to the Financial Statements
Year Ended 31 August 2024

5. Tangible fixed assets

	Total £
Cost	
At 1 September 2023	2,000
Additions	2,728
	4,728
At 31 August 2024	4,728
Depreciation	
At 1 September 2023	2,000
Charge for the year	682
	2,682
At 31 August 2024	2,682
Carrying amount	
At 31 August 2024	2,046
At 31 August 2023	0

6. Stocks

Stocks of Classroom Consumables, Cleaning Materials, Office Supplies and other materials are not valued.

7. Debtors

	2024 £	2023 £
Accounts receivable	1,394	1,534
Other debtors	0	0
	1,394	1,534
	1,394	1,534

8. Creditors: amounts falling due within one year

	2024 £	2023 £
Creditors	2,316	2,840
Accruals	300	0
	2,616	2,840
	2,616	2,840

9. Restricted funds

A grant of £2,000 was received to be used for the purchase of a carpet. £1,700 was spent during the year. The balance of £300 is a restricted fund for future carpet purchase.

10. Related parties

None of the Trustees or any connected persons received any remuneration, benefits or reimbursement of expenses in the year (2023:None).

Trevor James FCA DChA FCIE

**Dormer Cottage
Old Broyle Road
West Broyle
Chichester
West Sussex
PO19 3PR**

**01243 780334
07802 832611**

trevorejames@yahoo.co.uk

23 June 2025

The Trustees
Odiham Pre-School (Leapfrogs)
Recreation Road
Odiham
Hook
Hampshire
RG29 1NU

Dear Trustees

I have completed my independent examination of your accounts for the year ended 31 August 2024.

Last year's independent examination report drew attention to minor anomalies. I believe the anomalies have been resolved during the year to 31 August 2024 and that at the year end the Balance Sheet correctly records your assets and liabilities which means you have a firm foundation for the year from 1 September 2024.

In previous years your report and the financial statements have not been in the format required under the charity accounting regulations. The Charity Commission does not have the resources to follow up non compliance but I encourage charities to comply with the requirements and have therefore, in conjunction with your treasurer, made the necessary changes to bring your accounts in line with the regulations. I would like to put on record my thanks to Lucy Hyde for her help throughout my work.

Finally, for the avoidance of doubt, I should explain that an independent examination does not provide all the evidence that would be required in an audit.

Yours sincerely

Trevor James

Trevor James FCA DChA FCIE

ODIHAM PRE-SCHOOL (LEAPFROGS)

England & Wales - Charity number 1060119

Accounts



Section A

Independent Examiner's Report

**Report to the trustees/
members of**

Charity Name
Odiham Pre-School (Leapfrogs)

**On accounts for the year
ended**

31 August 2023

**Charity no
(if any)**

1060119

Set out on pages

The following pages

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/08/2023

**Responsibilities and
basis of report**

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

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

**Independent
examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention (other than that disclosed below *) in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

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

** Please delete the words in the brackets if they do not apply.*

Signed:

Date:

27 July 2024

Name:

Clive Denis Manby

**Relevant professional
qualification(s) or body
(if any):**

B.Com, CA (SA)

Address:

25 Tithing Road, Elvethem Heath,
Fleet, Hampshire

GU 51 1GG

Only complete if the examiner needs to highlight matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

Whilst Leapfrogs is not legally required to report on an 'accruals' basis due to income levels, Management prefers to adopt the 'accruals' basis of preparing the financial statements for control purposes.

Due to the external involvement by Quickbooks expert, certain minor anomalies were identified and corrected giving rise to minor variances on previously reported comparatives and delays in submission of financial statements. These were however negligible and system enhancements have duly been introduced for future.

In summary I believe that accounting records are kept in accordance with section 130 of the Act and there no unresolved matters of concern.

FINANCE REPORT by Lucy Hyde

A copy of the finalised and signed accounts for 2022/2023 is attached to the Annual Report.

INTRODUCTION to the year 2022/2023

During the year 2022/2023 Leapfrogs Pre-school had a change in Chairman, Office Manager and Treasurer (Treasurer was passed over twice within 6 months). During the changeovers, it came to light that there were some minor discrepancies to the comparatives. This, along with some miscommunication of handovers, led to a delay in finalising the accounts for 2022/2023 Charity Commission annual return.

The Treasurer and Office Manager agreed it was best to employ external help of Business Buddies who are proficient in the software we use (Quickbooks) and have helped Leapfrogs with the discrepancies. Many difficulties were overcome, including an issue with the reporting of petty cash.

In my report below, there will be a difference in some of the figures that were reported in the years 2021/2022. However, these are minor differences and a new Expense category 'Bad debts' has been introduced to allow for these discrepancies. Another category of 'Deprivation funding' has been introduced to show the costs involved to help enhance the lives of less privileged children at Leapfrogs.

Just to clarify, whilst we are not legally required to report on an 'accruals basis' due to income levels, we prefer to adopt the accruals basis of preparing the financials for control purposes.

REPORT

In 2022/2023 the finances turned less favourable compared to the previous year with a substantial change in income and expenditure. The net income had a loss of £3,967, which is a £10,190 decrease from 2021/2022.

Total Income for the year was £183,275, an decrease of 5.5% on the previous year.

Early Years Grants (EYGs) were down by 0.15% to £129,098 – a decrease of £200 on the previous year.

Fees received decreased by 19.2% compared to the previous year – a decrease of £10,341 to £43,941.

EYGs and Fees combined accounted for 94.5% of our income. The remainder came from donations, fundraising and grants.

Total Expenditure for the year was £187,242 a decrease of 0.2% on the previous year

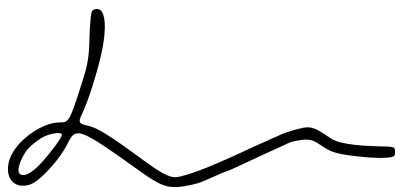
Our overall costs remained similar to 2021/2022, despite a 1.5% decrease in payroll expenses (£154,723 in 2021-2022 vs £156,791 in 2020-2021). It should be noted that expenditure in 2021/2022 was relatively high due to the increase of gas and electricity prices.

A significant movement on the Balance Sheet relate to Cash

The overall cash position has decreased by £8,900 to £83,282 – a decrease of 9.7%.

Since taking on the role as Leapfrogs Treasurer in March 2023 and noticing the discrepancies I now feel Leapfrog accounts are in a better position and the adequate training has been given to continue providing accurate reporting. We also have a better petty cash procedure and there is very good communication between the Treasurer (myself) and Office Manager (Tracy Bodimeade).

I would like to thank Tracy Bodimeade, the staff and the committee for their continued hard work. Also, many thanks to Clive Manby for once again reviewing and finalising the accounts. It is Clive's final year helping Leapfrogs with the Charity Commission annual return and his continued efforts and support have been very much appreciated.



Lucy Hyde

Odiham Pre-School (Leapfrogs)

Balance Sheet

As of August 31, 2023

	TOTAL	
	AS OF AUG 31, 2023	AS OF AUG 31, 2022 (PY)
Fixed Asset		
Tangible assets		
Equipment & Materials		
Depreciation	-2,000.00	-2,000.00
Original Cost	2,000.00	2,000.00
Total Equipment & Materials	0.00	0.00
Total Tangible assets	£0.00	£0.00
Total Fixed Asset	£0.00	£0.00
Cash at bank and in hand		
Lloyds TSB Current Account	37,782.74	47,130.54
Lloyds TSB Deposit Account	45,281.30	45,051.66
Suspense account	217.50	
Total Cash at bank and in hand	£83,281.54	£92,182.20
Debtors		
Accounts Receivable	1,834.19	-4,739.45
Total Debtors	£1,834.19	£ -4,739.45
Current Assets		
Petty Cash	398.44	1,148.91
Provision for Bad Debts	-300.00	-300.00
Total Current Assets	£98.44	£848.91
NET CURRENT ASSETS	£85,214.17	£88,291.66
Creditors: amounts falling due within one year		
Trade Creditors		
Accounts Payable	3,430.95	249.82
Total Trade Creditors	£3,430.95	£249.82
Credit Cards		
PayPal	30.88	
Total Credit Cards	£30.88	£0.00
Current Liabilities		
Payroll Liabilities	0.00	0.00
HMRC	-621.20	0.00
Total Payroll Liabilities	-621.20	0.00
Total Current Liabilities	£ -621.20	£0.00
Total Creditors: amounts falling due within one year	£2,840.63	£249.82
NET CURRENT ASSETS (LIABILITIES)	£82,373.54	£88,041.84
TOTAL ASSETS LESS CURRENT LIABILITIES	£82,373.54	£88,041.84
TOTAL NET ASSETS (LIABILITIES)	£82,373.54	£88,041.84
Capital and Reserves		
Opening Bal Equity	9,219.44	10,818.82
Payroll discrepancies	-102.00	
Retained Earnings	77,223.02	70,999.90
Profit for the year	-3,966.92	6,223.12
Total Capital and Reserves	£82,373.54	£88,041.84

Odiham Pre-School (Leapfrogs)

Financial Activities Comparison

September 2022 - August 2023

	TOTAL	
	SEP 2022 - AUG 2023	SEP 2021 - AUG 2022 (PY)
Income		
Bank Interest	229.64	5.64
Fees Receivable	43,940.50	54,281.77
Sale of Uniforms	67.00	544.50
Services	3.50	-35.17
Uncategorised Income	144.19	
Unrestricted Income		
Donations - Consumables	5,144.17	3,150.75
Early Years Grants	129,097.58	129,298.34
Fundraising	2,159.00	3,402.64
Gift Aid	939.25	
Grants and Donations	1,550.00	3,224.06
Total Unrestricted Income	138,890.00	139,075.79
Total Income	£183,274.83	£193,872.53
GROSS PROFIT	£183,274.83	£193,872.53
Expenses		
Bad Debts	855.76	518.39
Bank Charges	92.35	70.00
Children's Food Items	3,193.49	2,416.44
Children's Outings	150.00	
Children's Party Expenses	700.27	681.46
Classroom Consumables	516.07	35.63
Classroom Equipment	5,151.67	6,814.80
Cleaning	1,742.81	2,760.70
Communications	779.81	770.21
Deprivation funding	30.00	
Entertainment	145.65	
Equipment from Fundraising	112.92	1,980.07
Fundraising Expenses	236.68	595.98
Health & Safety	298.52	1,414.92
Insurance	1,872.08	1,590.94
Light & Heat	4,947.89	3,503.40
Payroll Expenses	154,722.62	156,790.44
Payroll Service	57.22	30.24
Pets	906.28	296.57
Printing & Office Supplies	4,928.37	3,036.00
Rent, Rates & Water	1,351.53	1,394.98
Repairs & Maintenance	2,500.74	2,004.08
Sundry Expenses	79.23	76.64
Teaching Aids	271.24	90.00
Training - Staff	1,392.65	489.22
Uncategorised Expenditure		0.00
Uniforms	205.90	288.30
Total Expenses	£187,241.75	£187,649.41
NET OPERATING INCOME	£ -3,966.92	£6,223.12
NET INCOME	£ -3,966.92	£6,223.12



03/08/2024

Odiham Community Pre-School (Leapfrogs)
Chairperson's Report –
2022-2023

It has been another busy year for the staff and children at Leapfrogs, with many successes to celebrate. Tracy and her team have introduced new initiatives, as well as building on and developing existing practices all of which are hugely appreciated by the children in their care and their families. Within the setting, staff are supporting a small number of children with additional needs and one EAL student. In addition to this, Chatter Club, run by Claire our SENCO was established as ordinarily available provision for all learners who would benefit from support with communication; speech assessments carried out as part of this have been a helpful starting point.

The preschool continues to play a visible part in the life of the village, through a presence at village celebrations and fundraisers, and as always, we are grateful for the support of local businesses and their contributions to our fundraising efforts. Of note is the Tadpoles group, run on a Friday morning in the Teddy classroom, which has proven popular all year. Through the year, several events run at All Saints, Odiham, have been very successful, with children having the chance to take part in Autumnal crafts, their much -anticipated Nativity play, and enjoying an Easter Bonnet parade and Easter Egg hunt.

Enrolment

The preschool continues to grow in popularity, and the numbers in Caterpillar class were strong from the beginning.

While Teddy class numbers were initially lower, morning sessions filled up during the year, and afternoon sessions were healthy too. We are anticipating a waiting list for Teddy class in 23/24 academic year.

Staff

I would like to take this opportunity to reflect on the wonderful staff that work at Leapfrogs. Children and parents alike are extremely well-supported by enthusiastic, caring, diligent staff who take real care to ensure that the young people in their care grow and develop. The Learning Journals that they produce are a real point of difference between Leapfrogs and other pre-schools, providing children with a beautiful record of their development through the setting. Thank you to Tracy and her team for continuing this labour of love, which often involves staff giving of their own time beyond paid hours.

Tracy and her staff should also be congratulated for two successful regulatory visits –in September the Hampshire County Council ‘Shared Conversation’ annual inspection occurred and excellent feedback was given in all areas. Ofsted visited in May, and rated the setting ‘Good’, recognising many of the achievements of the staff including praising the way staff encourage independence, social and communication, healthy eating and good behaviour. Tracy was praised for her support of staff well-being.

Buryfields Infant School teachers also acknowledged the school-readiness of Leapfrogs pupils who are notably well-prepared for the transition to school.

Further staff training has taken place with Larisa Bodimeade and Helen Crompton both achieving distinctions in their Level 3 qualification.

Following on from Natalie’s departure as office manager, Tracy has been carrying out the dual roles as Pre-school Head and carrying out many administrative tasks.

Congratulations and thank you to all of the Leapfrogs staff for the many things they do.

Fundraising

During the year consumables increased to £29.50. The number of parents paying this increased as the year continued, but further consideration will be given to this in the next academic year to encourage all parents to recognise the role this plays in pre-school and contribute accordingly.

In October, a fundraising group was set up to try and increase the number of parents who are able to offer their time for fundraising events. Some fundraising was carried out throughout the year at key village events and Leapfrogs events, but it is recognised that a fundraising lead would be beneficial, which happily Rebecca Goddard has agreed to become, to make more of this opportunity in the next financial year.

Buildings and Grounds

Maintaining the buildings and outside areas continues to be a challenge. Some parents offered help at a grounds day, but numbers were disappointing. Hopefully in the next academic year more parents can assist in sprucing up where necessary.

Finances

Many thanks firstly to Jenny Pateman for her tireless efforts as treasurer for a number of years. She passed the baton to Paul Butler, who then handed over to Lucy Hyde. Many thanks to Lucy for agreeing to pick up this role. As reflected in the Treasurer's report, the multiple handovers lead to some difficulties with accurate reporting, but this has now been addressed will not be an issue going forward.

Future

Coming to the end of the 2022/23 academic year, we look with some trepidation towards the promised expansion of free childcare hours for 2 year olds. It is difficult to predict what impact this will have on the setting, both in terms of a potential decrease of income through reduction in fees versus funded hours, and also how we adapt to a potential increase of enrolment requests from 2 year olds who would not be ready to move up to Caterpillar in their second year. This is something we must be mindful of as we increase fees, and will seek to gather more information and advice from Hampshire County Council when it is available.

Sarah Campbell
Chairperson
03/08/2024



ODIHAM PRE-SCHOOL (LEAPFROGS)

England & Wales - Charity number 1060119

Accounts

ODIHAM COMMUNITY PRE SCHOOL (LEAPFROGS) CHAIRPERSONS REPORT 2021/2022

Odiham Community Pre School (Leapfrogs) AGM, Chairman's report by Victoria Hotham
Reported 2023- Academic year 2021/2022

This is my final report as chair of the pre-school and a trustee of the charity so I want to start with saying a big thank you to the many committee members and staff that have worked on behalf of the pre-school over the years and take a minute to reflect on where we have come from. Back in 2000 when I first became involved we were operating out of the old Youth club building which was a building with lots of challenges. We had very limited resources as our finances were so tight. The Pre-school then moved to the Baker Hall whilst the current building was erected. We have dealt with extreme weather, lack of finances and COVID over the years but still remain strong and providing a good provision for the children of Odiham and the surrounding areas.

The Pre-school has a large waiting list and this only goes to show what an excellent job the staff, parents and children are doing! Well done to you all. Communication between the school and parents has been excellent with letters and the white board outside showing what the children have been up to, not forgetting the Pre-school website.

We have managed again to have a small carry forward balance in our accounts despite the changes in the national minimum wage that occurred during the period in question.


At the previous AGM I reported that we would be looking at changing our charitable status. A significant amount of work was done on this but no decision was made therefore we continued to maintain our current status.

May I take this opportunity to say thank you, to the staff, committee and parents who have been instrumental in supporting the pre-school. In particular any parent that has done jobs around the Pre-school during the year, this is very much appreciated.

I feel that sometimes parents forget or perhaps are unaware of exactly how the Pre-school is run. That leapfrogs is a committee run Pre-school, that the committee is made up of volunteering parents that want to be a part of the running of this fantastic school. I feel that we do have a number of parents that are very committed to the Pre. They put so much energy and enthusiasm into the Pre-school, for our children.

This year we have said goodbye to some of our staff as well as employing and welcoming new members of staff. Our staff do SO much for our Pre-school and my hope going forward is that all parents appreciate just how much the staff do to support their children's learning journey. We have an amazing team looking after our children.

THANK YOU!!!



12/6/23

Odiham Pre-School (Leapfrogs)

Balance Sheet

As of August 31, 2022

	TOTAL	
	AS OF AUG 31, 2022	AS OF AUG 31, 2021 (PY)
Fixed Asset		
Tangible assets		
Equipment & Materials		
Depreciation	-2,000.00	-2,000.00
Original Cost	2,000.00	2,000.00
Total Equipment & Materials	0.00	0.00
Total Tangible assets	£0.00	£0.00
Total Fixed Asset	£0.00	£0.00
Cash at bank and in hand		
Lloyds TSB Current Account	47,162.11	42,195.52
Lloyds TSB Deposit Account	45,051.66	45,046.02
Total Cash at bank and in hand	£92,213.77	£87,241.54
Debtors		
Accounts Receivable	-4,066.06	-5,423.68
Total Debtors	£-4,066.06	£-5,423.68
Current Assets		
Petty Cash	1,148.91	455.86
Provision for Bad Debts	-300.00	-300.00
Total Current Assets	£848.91	£155.86
NET CURRENT ASSETS	£88,996.62	£81,973.72
Creditors: amounts falling due within one year		
Trade Creditors		12,195.52
Accounts Payable	271.40	45,046.02
Total Trade Creditors	£271.40	£57,241.54
Total Creditors: amounts falling due within one year	£271.40	£5,423.68
NET CURRENT ASSETS (LIABILITIES)	£88,725.22	£81,973.72
TOTAL ASSETS LESS CURRENT LIABILITIES	£88,725.22	£81,973.72
TOTAL NET ASSETS (LIABILITIES)	£88,725.22	£81,973.72
Charity funds		£155.86
Opening Bal Equity	10,818.82	10,818.82
Retained Earnings	71,154.90	65,640.00
Surplus/(Deficit)	6,751.50	5,514.90
Total Charity funds	£88,725.22	£81,973.72

[Handwritten signature]

Chair of Pre-School - 31st August 2023

12/6/23

£0.00
 £0.00
 £0.00
 £1,973.72
 11,973.72
 455.86
 11,973.72
 10,818.82
 15,640.00
 5,514.90
 31,973.72
 £0.00

Odiham Pre-School (Leapfrogs)

Financial Activities Comparison

September 2021 - August 2022

	TOTAL	
	SEP 2021 - AUG 2022	SEP 2020 - AUG 2021 (PY)
Income		
Bank Interest	5.64	4.49
Fees Receivable	54,281.77	44,467.50
Sale of Uniforms	544.50	718.50
Services	-35.17	0.00
Unrestricted Income		
Donations - Consumables	3,150.75	3,936.70
Early Years Grants	129,298.34	136,079.53
Fundraising	3,402.64	2,893.00
Gift Aid		345.31
Grants and Donations	3,224.06	2,622.91
Total Unrestricted Income	139,075.79	145,877.45
Total Income	£193,872.53	£191,067.94
TOTAL	£193,872.53	£191,067.94
Expenditures		
Bank Charges	70.00	82.50
Children's Food Items	2,416.44	3,118.67
Children's Party Expenses	681.46	277.23
Classroom Consumables	35.63	0.00
Classroom Equipment	6,814.80	5,564.10
Cleaning	2,750.71	3,095.22
Communications	770.21	1,257.98
Equipment from Fundraising	1,980.07	0.00
Fundraising Expenses	595.98	1,398.32
Health & Safety	1,414.92	1,065.43
Insurance	1,590.94	1,474.80
Light & Heat	3,503.40	3,894.20
Payroll Expenses	156,790.44	149,343.25
Payroll Service	30.24	300.32
Pets	296.57	737.08
Printing & Office Supplies	3,036.00	2,518.64
Rent, Rates & Water	1,394.98	1,066.88
Repairs & Maintenance	2,004.08	8,616.61
Sundry Expenses	76.64	56.90
Teaching Aids	90.00	113.67
Training - Staff	489.22	889.98
Uniforms	288.30	681.26
Total Expenditures	£187,121.03	£185,553.04
NET OPERATING INCOME	£6,751.50	£5,514.90
NET INCOME/(EXPENDITURE)	£6,751.50	£5,514.90



Section A

Independent Examiner's Report

Report to the trustees/
members of

Charity Name
Odiham Preschool (Leapfrogs)

On accounts for the year
ended

31 August 2022

Charity no
(if any)

1060119

Set out on pages

The following pages

(remember to include the page numbers of additional sheets)

Responsibilities and
basis of report

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/08/2022

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

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

Independent
examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below *) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

* Please delete the words in the brackets if they do not apply.

Signed:

Date:

09 June 2023

Name:

Clive Manby

Relevant professional
qualification(s) or body
(if any):

B. Com; CA(SA) – Chartered Accountant

Address:

25 Elvetham Heath, Fleet, Hampshire, UK

Section B

Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

At the AGM in July 2021, the Committee were happy with the continued adoption of the 2011 Model constitution but agreed to submit a request to the Early Year's Alliance to reduce the minimum number of Trustees in our constitution from 5 to 3. This application was stalled due to the office manager leaving her role and at an Extraordinary General Meeting held on 23 May 2023 the latest Committee reiterated support for the decision to request a reduction in the minimum number of Committee members from the current 5 to 3. This submission will shortly be made and we will await the outcome.

ODIHAM PRE-SCHOOL (LEAPFROGS)

England & Wales - Charity number 1060119

Accounts

Chairman's report for the AGM Period Sept 2020/ AUG 2021

Introduction

It is always a bit surreal writing this report as by the time I come to do it we are almost at the end of another year however the year we are reporting on saw us locking down as a nation for the second time with the pre-school being closed to the majority of children until March 2021 when restrictions were finally lifted.

Settling the children back into pre-school where so many had their routines broken and managing continued staff absence due to COVID was a challenge.

I want to take this opportunity to thank the staff of the setting for how they have approached and managed when the COVID-19 pandemic began and the continuous changes set out.

This has shown that setting leadership by the Manager is robust and they have a remarkable team.

Committee

I would like to take this opportunity to thank our committee members and praise the continuing efforts who supported the setting in 2020/2021. We continued to run limited events following the COVID guidelines. Joe and her team of volunteer knitters and crafters have done a fantastic job in keeping our fundraising efforts going.

A reminder to all parents/carers that we are a charity run setting which relies on a committee of volunteers in order to stay open, regardless of the strength of the finances and how well we perform with Ofsted, without a committee the setting cannot run. We always welcome interest from new committee members whatever skills and time they can offer.

Although we do meet the charity commission guidelines of requiring a minimum of 3 trustees our constitution as devised by the Early Years alliance states that all committee members must be trustees and at least 60% of these must be parents. We agreed at the last AGM to apply to the early years alliance to reduce the minimum number of trustees in our constitution from 5 to 3 and reduce the condition that at least 60% have to be parents. We are awaiting confirmation of this. As well as this we are applying for the charity to becoming a Ltd charity and awaiting the outcome of this.

As I said at the last AGM I am stepping down as chair and trustee of the preschool due to personal reasons. I have only continued for the past two

years due to COVID. So as of the 1st of September the pre-school will no longer have a chair and we will be advertising and looking for somebody to take on the role. If anybody is interested in taking on this role can you please speak to Tracey

Provision

Preschool places are being filled again. There were no spaces in Caterpillar class and limited spaces in Teddy class so the preschool continues to be successful. The team continued to work hard to provide a fulfilling environment for all children helped by the investment in facilities and activities.

Financing

It was looking like we had spent more money than we received but this was largely due to us repainting the pre-school which is something we are required to do under the terms of our lease. However we received a refund from HMRC which readdressed the balance. It should be noted that this was a one off refund. With this in mind I have asked the pre-school management to be prudent in the next 12 months as basis costs are predicted to rise as is the minimum wage however our grant is not due to be increased significantly though I predict these will have a short term negative impact on our finance so we need to insure that this is not sustained and the pre-school remains viable. However we continue to have good reserves.

Our staff do SO much for our Pre-school and my hope going forward is that all parents appreciate just how much the staff do to support their children's learning journey. We have an amazing team looking after our children. THANK YOU!!!

Odiham Pre-School (Leapfrogs)

Financial Activities Comparison

September 2020 - August 2021

	TOTAL	
	SEP 2020 - AUG 2021	SEP 2019 - AUG 2020 (PY)
Income		
Bank Interest	4.49	21.57
Fees Receivable	44,467.50	35,245.85
Sale of Uniforms	718.50	560.00
Unrestricted Income		
Donations - Consumables	3,936.70	2,865.00
Early Years Grants	136,079.53	130,970.23
Fundraising	2,893.00	2,476.71
Gift Aid	345.31	
Grants and Donations	2,622.91	13,794.29
Total Unrestricted Income	145,877.45	150,106.23
Total Income	£191,067.94	£185,933.65
TOTAL	£191,067.94	£185,933.65
Expenditures		
Bad Debts		136.00
Bank Charges	82.50	120.66
Children's Food Items	3,118.67	2,344.47
Children's Party Expenses	277.23	74.94
Classroom Equipment	5,564.10	6,683.26
Cleaning	3,095.22	2,343.35
Communications	1,257.98	735.03
Equipment from Fundraising	0.00	1,181.61
Fundraising Expenses	1,398.32	362.86
Health & Safety	1,065.43	528.81
Insurance	1,474.80	1,433.30
Light & Heat	3,894.20	2,018.85
Payroll Expenses	0.00	156.60
Payroll Service	300.32	643.40
Pets	737.08	567.37
Printing & Office Supplies	2,518.64	2,110.71
Rent, Rates & Water	1,066.88	749.50
Repairs & Maintenance	8,616.61	1,049.17
Salaries and wages	149,343.25	144,679.62
Staff uniforms		36.42
Sundry Expenses	56.90	108.00
Teaching Aids	113.67	893.49
Training - Staff	889.98	126.93
Uniforms	681.26	423.95
Total Expenditures	£185,553.04	£169,508.30
NET OPERATING INCOME	£5,514.90	£16,425.35
NET INCOME/(EXPENDITURE)	£5,514.90	£16,425.35

Odiham Pre-School (Leapfrogs)

Balance Sheet As of August 31, 2021

	TOTAL	
	AS OF AUG 31, 2021	AS OF AUG 31, 2020 (PY)
Fixed Asset		
Tangible assets		
Equipment & Materials		
Depreciation	-2,000.00	-2,000.00
Original Cost	2,000.00	2,000.00
Total Equipment & Materials	0.00	0.00
Total Tangible assets	£0.00	£0.00
Total Fixed Asset	£0.00	£0.00
Cash at bank and in hand		
Lloyds TSB Current Account	42,195.52	36,238.85
Lloyds TSB Deposit Account	45,046.02	45,041.53
Total Cash at bank and in hand	£87,241.54	£81,280.38
Debtors		
Accounts Receivable	-5,423.68	-4,667.88
Total Debtors	£ -5,423.68	£ -4,667.88
Current Assets		
Petty Cash	455.86	146.32
Provision for Bad Debts	-300.00	-300.00
Total Current Assets	£155.86	£ -153.68
NET CURRENT ASSETS	£81,973.72	£76,458.82
NET CURRENT ASSETS (LIABILITIES)	£81,973.72	£76,458.82
TOTAL ASSETS LESS CURRENT LIABILITIES	£81,973.72	£76,458.82
TOTAL NET ASSETS (LIABILITIES)	£81,973.72	£76,458.82
Charity funds		
Opening Bal Equity	10,818.82	10,818.82
Retained Earnings	65,640.00	49,214.65
Surplus/(Deficit)	5,514.90	16,425.35
Total Charity funds	£81,973.72	£76,458.82



Section A

Independent Examiner's Report

Report to the trustees/
members of

Charity Name
Odiham Preschool (Leapfrogs)

On accounts for the year
ended

31 August 2021

Charity no
(if any)

1060119

Set out on pages

The following pages

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/08/2021

Responsibilities and
basis of report

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

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

**Independent
examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below *) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

* Please delete the words in the brackets if they do not apply.

Signed:

Clive Manby

Date:

11 June 2022

Name:

Clive Manby

Relevant professional
qualification(s) or body
(if any):

B. Com; CA(SA) – Chartered Accountant

Address:

25 Elvetham Heath, Fleet, Hampshire, UK

Section B**Disclosure**

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

At the AGM in July 2021, the Committee were happy with the continued adoption of the 2011 Model constitution and agreed to submit a request to the Early Year's Alliance to reduce the minimum number of Trustees in our constitution from 5 to 3.
Furthermore, application was made to remove the condition that at least 60% of the trustees need to be parents as well as changing the Charity's status to that of a Limited Charity.
This submission has been made, but we are still awaiting the outcome.

ODIHAM PRE-SCHOOL (LEAPFROGS)

England & Wales - Charity number 1060119

Accounts

Chairman's report for the AGM 2019/2020

Introduction

This has been an unprecedented year, with the COVID-19 pandemic. The staff at Leapfrogs have adapted and ensured that the setting was open and supporting the children of keyworkers. This climate is still ever changing and the staff are continuing to modify the setting so that it is safe for all. I want to take this opportunity to thank the staff of the setting for how they have approached and managed when the COVID-19 pandemic began and the continuous changes set out.

This has shown that setting leadership by the Manager is robust and they have a remarkable team.

Committee

I would like to take this opportunity to thank our committee members and praise the continuing efforts who supported the setting in 2019/2020. We were limited on events due to the pandemic however, the raffle was very successful. Joe and her team of volunteer knitters and crafters have done a fantastic job in keeping our fundraising efforts going.

A reminder to all parents/carers that we are a charity run setting which relies on a committee of volunteers in order to stay open, regardless of the strength of the finances and how well we perform with Ofsted, without a committee the setting cannot run. We always welcome interest from new committee members whatever skills and time they can offer.

Although we do meet the charity commission guidelines of requiring a minimum of 3 trustees our constitution as devised by the Early Years alliance requires between 5 and 12 members of which 60% need to be parents. All committee members must be trustees. Currently we have 4 trustees none of which are parents. The Early years Alliance has granted the school permission to run an committee (trustees) comprising of less than 60% family members on the proviso that every effort is made to recruit more family members. In the meantime we are looking to change our charity status during the next year to a incorporated charity. Natalie is dealing with the application process as we speak.

I would like to announce that due to personal reasons I will be stepping down as Chair of the Preschool Committee and a trustee in 2022 so if anybody is interested in taking on the role please speak to Tracey or Natalie.

Provision

Preschool places are being filled again following a large leaver cohort moving to their next stage of education. There are no spaces in Caterpillar class and limited spaces in Teddy class so the preschool continues to be successful. The team continue to work hard to provide a fulfilling environment for all children helped by the investment in facilities and activities.

Financing

Overall position for the year was positive, which is an astonishing position in light of the reduction of income and the limited numbers due to COVID-19 climate. When COVID-19 struck the setting took advantage of the furlough scheme to ensure that the staff were not impacted. Looking forward we will be focussed on managing spending to maintain good financial control. We are confident that we can continue to grow and enhance our provision and look forward to another successful year.

Our staff do SO much for our Pre-school and my hope going forward is that all parents appreciate just how much the staff do to support their children's learning journey. We have an amazing team looking after our children. THANK YOU!!!

Odiham Pre-School (Leapfrogs)

Financial Activities Comparison

September 2019 - August 2020

	TOTAL	
	SEP 2019 - AUG 2020	SEP 2018 - AUG 2019 (PY)
Income		
Bank Interest	21.57	19.29
Fees Receivable	35,245.85	41,342.50
Sale of Uniforms	560.00	715.00
School Trips		1,116.75
Unrestricted Income		
Donations - Consumables	2,865.00	3,858.32
Early Years Grants	130,970.23	110,284.70
Fundraising	2,476.71	2,850.51
Gift Aid		1,291.94
Grants and Donations	13,794.29	605.75
Total Unrestricted Income	150,106.23	118,891.22
Total Income	£185,933.65	£162,084.76
TOTAL	£185,933.65	£162,084.76
Expenditures		
Administrative Salaries	11,777.25	10,221.42
Bad Debts	136.00	
Bank Charges	120.66	114.95
Bonus		100.00
Children's Food Items	2,344.47	2,107.35
Children's Outings		1,140.15
Children's Party Expenses	74.94	264.32
Classroom Equipment	6,683.26	5,691.92
Cleaning	7,189.17	5,512.46
Communications	735.03	1,081.31
Equipment from Fundraising	1,181.61	1,393.91
Fundraising Expenses	362.86	573.20
Health & Safety	528.81	1,031.74
Insurance	1,433.30	1,549.68
Light & Heat	2,018.85	2,848.77
Payroll Expenses	156.60	44.40
Payroll Service	643.40	575.05
Pensions (Auto Enrolment)	3,617.04	3,666.03
Pets	567.37	372.24
Printing & Office Supplies	2,110.71	3,593.04
Rent, Rates & Water	749.50	589.65
Repairs & Maintenance	1,049.17	910.02
Staff uniforms	36.42	36.42
Sundry Expenses	108.00	167.04
Teaching Aids	893.49	803.21
Teaching Salaries	124,439.51	110,534.61
Training - Staff	126.93	365.99
Uniforms	423.95	502.96
Total Expenditures	£169,508.30	£155,791.84
NET OPERATING INCOME	£16,425.35	£6,292.92
NET INCOME/(EXPENDITURE)	£16,425.35	£6,292.92

Odiham Pre-School (Leapfrogs)

Balance Sheet As of August 31, 2020

	TOTAL	
	AS OF AUG 31, 2020	AS OF AUG 31, 2019 (PY)
Fixed Asset		
Tangible assets		
Equipment & Materials		
Depreciation	-2,000.00	-2,000.00
Original Cost	2,000.00	2,000.00
Total Equipment & Materials	0.00	0.00
Total Tangible assets	£0.00	£0.00
Total Fixed Asset	£0.00	£0.00
Cash at bank and in hand		
Lloyds TSB Current Account	36,238.85	16,780.36
Lloyds TSB Deposit Account	45,041.53	45,019.29
Total Cash at bank and in hand	£81,280.38	£61,799.65
Debtors		
Accounts Receivable	-4,667.88	-1,908.28
Total Debtors	£ -4,667.88	£ -1,908.28
Current Assets		
Petty Cash	146.32	442.10
Provision for Bad Debts	-300.00	-300.00
Total Current Assets	£ -153.68	£142.10
NET CURRENT ASSETS	£76,458.82	£60,033.47
NET CURRENT ASSETS (LIABILITIES)	£76,458.82	£60,033.47
TOTAL ASSETS LESS CURRENT LIABILITIES	£76,458.82	£60,033.47
TOTAL NET ASSETS (LIABILITIES)	£76,458.82	£60,033.47
Charity funds		
Opening Bal Equity	10,818.82	10,818.82
Retained Earnings	49,214.65	42,921.73
Surplus/(Deficit)	16,425.35	6,292.92
Total Charity funds	£76,458.82	£60,033.47

FINANCE REPORT by Jenny Pateman

A copy of the finalised and signed accounts for 2019/2020 is attached to the Annual Report.

In 2019/2020 the finances showed a year-on-year improvement despite the unprecedented upheavals due to the coronavirus pandemic in the second half of the year. The net income was £16,425. This was a £10,132 improvement from the previous year, largely due to an increase in the Early Years Grant received, which in turn reflects an increased intake of children.

Total Income for the year was £185,934, an increase of 15% on the previous year.

Fees and Early Years Grants (EYGs) combined accounted for nearly 90% of our income. The remainder came from donations, fundraising and grants, which this year included the government's Coronavirus Job Retention Scheme (CJRS, aka furlough).

EYGs was up by 19% to £130,970 – an increase of £20,686 on the previous year. Hampshire County Council continued to pay EYGs throughout the coronavirus pandemic so we suffered no loss of income there.

In the 6 months before coronavirus (Sep 2019–Feb 2020), **fees received** increased by 30% compared to the previous year. However, coronavirus led to a total closure of Leapfrogs between 24 March and 1 June and majority closure between 1 June and 23 July, which caused a 99.8% reduction in fees received compared to the previous year. Totalled across the year, fees received were down by 15% to £35,246 – a decrease of £6,097 compared to the previous year.

We continued to pay our staff in full during the shutdown period for the hours they would normally have worked. The EYGs covered most of this cost but we also put a small number of staff on furlough to recoup costs equivalent to the lost income from fee-paying children. In total we received £11,908 in **furlough payments** from HMRC. We are also very grateful to Odiham Consolidated Charities for a further £1,550 in donations and coronavirus support payments.

Total Expenditure for the year was £169,508 an increase of 9% on the previous year

Most of the costs remained relatively constant in 2019/2020. The increased expenditure is mainly due to an increase in teaching and administrative salaries, in line with the increased intake of children.

The only significant movement on the Balance Sheet relates to Cash

The overall cash position has increased by £19,481 to £81,280.

I would like to thank Tracy Bodimeade and the staff for their continued hard work this year. Also, many thanks to Clive Manby for reviewing and finalising the accounts.



Section A

Independent Examiner's Report

Report to the trustees/
members of

Charity Name
Odiham Preschool (Leapfrogs)

On accounts for the year
ended

31 August 2020

Charity no
(if any)

1060119

Set out on pages

The following pages

(remember to include the page numbers of additional sheets)

Responsibilities and
basis of report

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/08/2020.

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

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

Independent
examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below *) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

* Please delete the words in the brackets if they do not apply.

Signed:

Date:

20/07/2021

Name:

Clive Manby

Relevant professional
qualification(s) or body
(if any):

B.Com; CA (SA) – Chartered Accountant

Address:

25 Elvetham Heath, Fleet, Hampshire, UK

Section B

Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

The School's constitution requires between 5 and 12 members, of which at least 60% need to be parents. Currently there are 4 trustees, none of which are parents.
The Early Years Alliance has granted the School permission to run a Committee comprising less than 60% family members on the proviso that every effort is made to recruit more family members. However, in the meantime, an application is in process to change the Charity's status to a Limited Charity.