

HARTEST PRE-SCHOOL

England & Wales · Charity number 1081842

Details

Other names	HARTEST PRE-SCHOOL
Status	Registered
Legal form	Other
Registered	2014-12-02
Register	View on the Charity Commission register

Contact

Address	Hartest Pre School The Row Hartest Bury St. Edmunds IP29 4DL
Phone	01284830860
Email	info@hartestpreschool.co.uk
Website	www.hartestpreschool.co.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: Hartest Pre-School is an Ofsted-Registered childcare provider offering pre-school education. Our service is available to children aged 20 months until school age. Our setting is fully inclusive offering equal opportunities to all. We operate term times only.

Classification

- **How:** Provides Services
- **What:** Education/training, Economic/community Development/employment
- **Who:** Children/young People

Geography

- **Area of benefit:** HARTEST
- Suffolk

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£94,354	£92,429	-	-
2024-08-31	£98,024	£93,387	-	-
2023-08-31	£95,292	£88,038	-	-
2022-08-31	£89,205	£81,799	-	-
2021-08-31	£77,316	£67,545	-	-

Trustees

Name	Role	Appointed
Caroline Pask-Finch	Chair	2020-12-18
Bethany Mann		2023-01-24
Isobel Burroughs		2021-12-03
Jennifer Humphreys		2024-01-10
Katy Robertson		2026-02-01
Sarah Thompson		2024-01-10

HARTEST PRE-SCHOOL

England & Wales - Charity number 1081842

Accounts



Treasurers Report 2024 - 2025

FINANCIAL REPORT FOR THE YEAR ENDING 31ST AUGUST 2025

Summary of the year-

Looking back at the finances over the past year, Preschool has seen a financial gain but only of £1,925.57. This is compared to the year before where we saw a gain of £10,555.77 (this was our largest gain for a few years though)!

The income for the year was £82,974 compared to £98,024 in the year 2023/24. That was the highest income we had since before Covid and was mainly due to another local Preschool closing, increasing our occupancy early into the academic year. We had 20 children leave for Primary school, and our occupancy took a hit as a result, so we expected a lower income this year.

Costs this year were £88,967 compared to £93,387 the year before. Staffing costs were slightly lower due to having less children and Emma leaving Preschool in December 2024 and her position not being advertised/ filled. In April 2025, employer National Insurance contributions increased to 15%. The threshold at which businesses start paying National Insurance on a worker's earnings was also lowered from £9,100 to £5,000 which has been noticeable. To coincide we increased Preschool fees from £5.30ph to £5.66ph, although most children receive government funding, so this doesn't make a huge difference. We should potentially look at charging a separate rate for under 3's as they need a higher ratio, and our current fees are over £2ph less than the funding rate for 2yo's. Many costs increased quite substantially this year, pensions, utilities and insurance all being necessities but costing more than usual. Our computer needed replacing which increased our computing costs. We spent almost £1,400 on consumables, we continued to not charge consumables charge to our families, but we should monitor this and potentially introduce a voluntary contribution charge to reduce some of those costs. The Little Deer's Toddler group ran at a loss for the year, we really need to encourage as many friends/ family members as possible to utilise the group as Fallon puts a lot of effort into the plans and set up so this is a shame it isn't profitable or breaking even.

Fundraising-

Fundraising income for the year was £10,468, the fundraisers we held last year were our annual bonfire night, wreath making workshop and Christmas Fayre, as well as an Easter scavenger hunt and Race Night. We also had grants from Tesco Stronger Starts & The TKMaxx & Homesense foundation. The previous year we made £7,898 from fundraising, we need to ensure that we continue to raise funds for Preschool as we know the heating system at Preschool will need replacing in the not too far future and this will be extremely costly, along with general maintenance issues/ repairs. As a committee we should aim to plan more events that will entice a wider audience to support our fundraisers.

The year ahead-

As in previous years, the lease agreement that Preschool has with the Primary School and the Local authority (for leasing the preschool land and walkway access) remains due for renewal. Alongside Yasmin, we as the committee will need to support any discussions as they develop to ensure that any risk of higher rental costs is minimised.

The committee will also need to look at wages and adjust in line with the national minimum/ living wage changes in April 2026.

To summarise, we need to continue monitoring spending and thinking smartly about ways to minimise costs as well as focussing on planning some new and exciting fundraisers!

Statement of Activity

Hartest Pre-school

September 1, 2024-August 31, 2025

DISTRIBUTION ACCOUNT	TOTAL
Income	
Childcare Fees	10,716.86
LA Grant fee income	72,133.83
Sales of Product Income	44.00
Support grants	1,000.00
Total for Income	£83,894.69
Cost of Sales	
Food and refreshments	812.24
Groups & outings	-64.00
Toys / books / small equipment	171.77
Total for Cost of Sales	£920.01
Gross Profit	£82,974.68
Expenses	
Accountancy / bookkeeping	876.80
Advertising	340.80
Cleaning & hygiene costs	526.92
Committee and AGM Costs	21.84
Computer costs	1,089.18
Consumables & resources	1,374.41
Insurance	2,055.12
Light and heat	1,596.31
Pensions	3,604.54
Printing, postage and stationery	430.81
Rates	299.40
Repairs & maintenance	2,111.35
Subscriptions / licences	438.45
Sundry expenses	200.00
Telephone / Broadband	1,404.51
Training / DBS fees	389.00
Uniforms	200.72
Wages	72,007.73
Total for Expenses	£88,967.89
Net Operating Income	-£5,993.21
Other Income	
Donations	700.00
Fundraising Income	10,468.00
Interest earned	211.77
Total for Other Income	£11,379.77
Other Expenses	
Fundraising costs	3,460.99
Total for Other Expenses	£3,460.99
Net Other Income	£7,918.78
Net Income	£1,925.57



Independent examiner's report on the accounts

Section A

Independent Examiner's Report

Report to the trustees/ members of

Charity Name

Hartest Pre-school

On accounts for the year ended

August 2025

Charity no (if any)

Set out on 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 DD / MM / YYYY.

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.*

Anne Meadows

10th October 2024

Anne Meadows

Bookkeeping City and Guilds Level 1 and 2

IER

Signed:

Date:

Name:

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

Address:

97 Park Lane

Castle Donington

Derby DE74 2JG

Section B

Disclosure

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.

HARTEST PRE-SCHOOL

England & Wales - Charity number 1081842

Accounts



Treasurers Report 2023 - 2024

FINANCIAL REPORT FOR THE YEAR ENDING 31ST AUGUST 2024

Summary of the year-

Looking back at the finances over the past year, Preschool has seen a gain of £10,555.77. This is compared to the year before where we saw a gain of £7,253.68.

This has been a brilliant year for Preschool and has helped to continue raising the savings and 'reserves' pot for any unexpected situations that could arise e.g. new boiler, and keeping enough funds for redundancies.

The income for the year was £98,024 compared to £84,902 the year before. This is the highest income we've had since before Covid, this was mainly due to another local Preschool closing down and us gaining there children in October, increasing our occupancy early into the year. We finished the year, in July with 62% sessions full.

Costs this year were £93,387 compared to £82,548 the year before. With the higher occupancy and children with additional needs we employed 2 extra members of staff, so the majority of costs were wages and pensions. As previous years, our bills continued to increase so we raised Preschool fees by 30p per hour to £5.30 in April. This came at the same time as extending the Preschool day to finish at 4pm, our fees remain one of the lowest around the local area with a full day costing less than £40 and no consumable charges.

Fundraising-

Fundraising income for the year was £7,898, the fundraisers we held last year were our annual bonfire night, wreath making workshop and Christmas raffle, as well as an Easter scavenger hunt. The previous year we made £6,648 from fundraising, we need to ensure that we continue to raise funds for Preschool as we know the heating system at Preschool will need replacing in the not too far future and this will be extremely costly.

As a committee we should aim to plan more events that will entice a wider audience to support our fundraisers.

The year ahead-

As in previous years, the lease agreement that Preschool has with the Primary School and the Local authority (for leasing the preschool land and walkway access) remains due for renewal. We instructed a solicitor to chase this for us in September 2017, they have stopped working for us now as no progression has been made. Alongside Yasmin, we as the committee will need to support any discussions as they develop to ensure that any risk of higher rental costs is minimised.

The committee will also need to look at wages and adjust in line with the recently announced minimum/ living wage increase for April 2025 and consider introducing a consumables charge and fee increase to coincide.



Treasurers Report 2023 - 2024

To summarise, we need to continue monitoring spending and thinking smartly about ways to minimise costs as well as focussing on planning some new and exciting fundraisers!

Management Report

Hartest Pre-school

For the period ended 31 August 2024

Prepared on

29 October 2024

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Profit and Loss

September 2023 - August 2024

	Total
INCOME	
Childcare Fees	15,198.00
LA Grant fee income	83,708.19
Total Income	98,906.19
COST OF SALES	
Food and refreshments	995.16
Groups & outings	-590.00
Toys / books / small equipment	476.68
Total Cost of Sales	881.84
TOTAL	98,024.35
EXPENDITURES	
Accountancy / bookkeeping	709.90
Advertising	148.00
Cleaning & hygiene costs	907.14
Committee and AGM Costs	21.60
Computer costs	477.18
Consumables & resources	1,187.04
Insurance	1,626.23
Light and heat	1,698.64
Pensions	3,124.28
Printing, postage and stationery	376.84
Rates	350.40
Repairs & maintenance	2,066.45
Subscriptions / licences	401.78
Telephone / Broadband	1,321.74
Training / DBS fees	189.63
Uniforms	87.12
Wages	78,693.77
Total Expenditures	93,387.74
NET OPERATING INCOME	4,636.61
OTHER INCOME	
Fundraising Income	7,898.50
Interest earned	200.13
Total Other Income	8,098.63
OTHER EXPENDITURES	
Fundraising costs	2,179.47
Total Other Expenditures	2,179.47
NET OTHER INCOME	5,919.16
NET INCOME/(EXPENDITURE)	£10,555.77

Balance Sheet

As of August 31, 2024

	Total
FIXED ASSET	
Tangible assets	
Accrued Depreciation	127,755.39
Accumulated Depreciation Shed	155.40
Buildings	
Depreciation	-127,500.00
Original cost	193,446.00
Total Buildings	65,946.00
Computer equipment	2,026.39
Depreciation	-1,276.97
Original cost	1,276.97
Total Computer equipment	2,026.39
Equipment	642.99
Shed	-155.40
Total Equipment	487.59
Total Tangible assets	196,370.77
Total Fixed Asset	196,370.77
CASH AT BANK AND IN HAND	
Current Account	27,161.95
Savings Account	20,129.81
Total Cash at bank and in hand	47,291.76
DEBTORS	
Debtors	1,225.15
Total Debtors	1,225.15
NET CURRENT ASSETS	
48,516.91	
CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	
Current Liabilities	
Accruals	1,535.66
Total Current Liabilities	1,535.66
Total Creditors: amounts falling due within one year	1,535.66
NET CURRENT ASSETS (LIABILITIES)	46,981.25
TOTAL ASSETS LESS CURRENT LIABILITIES	243,352.02
CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR	
Endowed fund	88,446.00
Total Creditors: amounts falling due after more than one year	88,446.00
TOTAL NET ASSETS (LIABILITIES)	£154,906.02
CHARITY FUNDS	
Opening Balance Equity	136,771.64
Retained Earnings	7,578.61
Surplus/(Deficit)	10,555.77
Total Charity funds	£154,906.02

Statement of Cash Flows

September 2023 - August 2024

	Total
OPERATING ACTIVITIES	
Net Income	10,555.77
Adjustments to reconcile Net Income to Net Cash provided by operations:	
Debtors	-1,225.15
Accrued Depreciation	-7,500.00
Accumulated Depreciation Shed	-51.80
Buildings:Depreciation	7,500.00
Equipment:Shed	51.80
Accruals	-95.33
Total Adjustments to reconcile Net Income to Net Cash provided by operations:	-1,320.48
Net cash provided by operating activities	9,235.29
INVESTING ACTIVITIES	
Computer equipment	-1,716.00
Equipment	-124.99
Net cash provided by investing activities	-1,840.99
NET CASH INCREASE FOR PERIOD	7,394.30
Cash at beginning of period	39,897.46
CASH AT END OF PERIOD	£47,291.76

INVOICE

Invoice Ref HT02

Date November 2024

Independent Check of Hartest Pre School accounts.
2023/24

£50.00

BACS payment

Elizabeth Anne Meadows

20-53-22 70563560

Many Thanks

HARTEST PRE-SCHOOL

England & Wales - Charity number 1081842

Accounts



Treasurers Report 2022 - 2023

REPORT FOR THE YEAR ENDING 31ST AUGUST 2023

Summary of the year-

Looking back at the finances over the last year, Preschool has seen a financial gain of £7,253.68. This is compared to the year before where we saw a gain of £7,378.96.

This has been a good year for Preschool and has helped to continue raising the savings account and 'reserves' pot for contingencies.

The income for the year was £84,902 compared to £72,279 the year before. The main reason for this increase was due to improved occupancy, which we have continued to see since 2021. We finished the year with an average of 18 children attending Preschool each day, considering we can take 24 children to the room we finished in July with 67% of sessions full.

Costs this year were £82,548 compared to £74,941 the year before. 80% of these costs were spent on staff wages. We expected costs to rise with the 'Cost of living crisis', therefore all of our bills have increased. Our utility bills (water, heating and electric) rose from £717 (2021-22) to £1,705 this year, which equates to an 80% rise in these costs! Additionally, almost £2,000 was spent on repairing the water heater due to parts needing to be specially made. To coincide with these added costs, we raised Preschool fees by 50p per hour in April 2023, pricing equates to £5ph which is still in line/ cheaper than other local Preschools/ nurseries.

Fundraising-

Fundraising income for the year was £6,648, this was made from our Bonfire night, wreath making workshop, Christmas raffle and Fashion show. The previous year we made £11,752 through fundraising but that was due to an extremely busy Bonfire night where we raised three times the usual/ expected amount. This was Nov 2021 when all other local events did not go ahead.

As a committee we should aim to continue with the few annual/ larger events that raise a substantial amount of money to keep Preschool afloat. This also limits how much time we will ask committee members, parents, staff etc to give up planning and helping out at events.

The year ahead-

The lease agreement that the Preschool has with the local authority and the primary school (for leasing the preschool land and walkway access) remains due for renewal. We first instructed a solicitor to chase this for us in September 2017, yet we still haven't had a draft lease. We luckily found solicitors willing to take this case on as 'pro bono' due to us being a charity, however they have closed the case as cannot afford to keep waiting for the Diocese/ Council to agree terms. Alongside Yasmin, we as the committee will need to support these discussions as they develop to ensure that any risk of higher rental costs is minimised.



Treasurers Report 2022 - 2023

The committee will also need to look at wages and adjust in line with the recently announced minimum/ living wage increase for April 2024.

In summary, we need to continue monitoring spending and thinking smartly about ways to minimise costs as well as focussing on planning some great and exciting fundraising events!

Management Report

Hartest Pre-school

For the period ended August 31, 2023



Prepared by

Early Years Book-keeping

Prepared on

22 October 2023

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Financial Activities

September 2022 - August 2023

	Total
INCOME	
Childcare Fees	12,799.00
LA Grant fee income	72,862.21
Sales of Product Income	147.20
Support grants	500.00
Total Income	86,308.41
COST OF SALES	
Food and refreshments	1,607.47
Groups & outings	-487.00
Toys / books / small equipment	285.00
Total Cost of Sales	1,405.47
TOTAL	84,902.94
EXPENDITURES	
Accountancy / bookkeeping	618.50
Advertising	48.00
Cleaning & hygiene costs	1,629.51
Computer costs	643.19
Consumables & resources	1,648.64
Insurance	1,533.32
Legal and professional fees	202.03
Light and heat	1,956.01
Pensions	2,468.54
Printing, postage and stationery	208.88
Purchases	168.35
Rates	441.32
Repairs & maintenance	1,933.40
Subscriptions / licences	212.89
Telephone / Broadband	1,124.50
Training / DBS fees	340.00
Uniforms	120.86
Wages	67,250.33
Total Expenditures	82,548.27
NET OPERATING INCOME	2,354.67
OTHER INCOME	
Fundraising Income	6,648.27
Interest earned	66.56
School Dinners	2,268.80
Total Other Income	8,983.63
OTHER EXPENDITURES	
Fundraising costs	3,079.02
School Dinners payments	1,005.60
Total Other Expenditures	4,084.62
NET OTHER INCOME	4,899.01

NET INCOME/(EXPENDITURE)

Total
£7,253.68

Balance Sheet

As of August 31, 2023

	Total
FIXED ASSET	
Tangible assets	
Accrued Depreciation	120,255.39
Accumulated Depreciation Shed	103.60
Buildings	
Depreciation	-120,000.00
Original cost	193,446.00
Total Buildings	73,446.00
Computer equipment	310.39
Depreciation	-1,276.97
Original cost	1,276.97
Total Computer equipment	310.39
Equipment	518.00
Shed	-103.60
Total Equipment	414.40
Total Tangible assets	194,529.78
Total Fixed Asset	194,529.78
CASH AT BANK AND IN HAND	
Current Account	19,590.78
Petty cash	1,318.00
Savings Account	18,988.68
Total Cash at bank and in hand	39,897.46
NET CURRENT ASSETS	39,897.46
CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	
Current Liabilities	
Accruals	1,630.99
Total Current Liabilities	1,630.99
Total Creditors: amounts falling due within one year	1,630.99
NET CURRENT ASSETS (LIABILITIES)	38,266.47
TOTAL ASSETS LESS CURRENT LIABILITIES	232,796.25
CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR	
Endowed fund	88,446.00
Total Creditors: amounts falling due after more than one year	88,446.00
TOTAL NET ASSETS (LIABILITIES)	£144,350.25
CHARITY FUNDS	
Opening Balance Equity	136,771.64
Retained Earnings	324.93
Surplus/(Deficit)	7,253.68
Total Charity funds	£144,350.25



Independent examiner's report on the accounts

Section A

Independent Examiner's Report

Report to the trustees/ members of

Charity Name

Hartest Pre-school

On accounts for the year ended

August 2023

Charity no (if any)

Set out on 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 DD / MM / YYYY.

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.

Anne Meadows

14th November 2023

Anne Meadows

Bookkeeping City and Guilds Level 1 and 2

IER

Signed:

Date:

Name:

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

Address:

97 Park Lane

Castle Donington

Derby DE74 2JG

Section B

Disclosure

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.

HARTEST PRE-SCHOOL

England & Wales - Charity number 1081842

Accounts



Treasurers Report 2021 - 2022

REPORT FOR THE YEAR ENDING 31 AUGUST 2022

Summary of the year-

Looking back at the finances over the last year, Preschool has seen a financial gain of £7,405.96. This is compared to the year before where we saw a gain of £9,516.

This has now balanced Preschool after a trying couple of years of closures due to Covid where we saw a financial loss of £16,557.

The income for the year was £72,306 compared to £77,316 the year before. The previous year's increase was mainly due to improved occupancy, which we have continued to see since covid/ coming out of lockdown.

Costs this year were £76,687 compared to £67,545 last year and £83,896 the year before. Over £5,500 of these costs were spent on the building and maintenance e.g., new garden decking and the much-loved play loft!

Fundraising-

Fundraising income for the year was £11,752 which is a huge increase from £229 from the year before. This was due to our fantastic turn out at the Bonfire Night as well as the Wreath making workshop, Christmas raffle, Race Night fundraiser and summer raffle too – it has been a brilliant year for fundraising!

As a committee we should aim to continue with the few annual/ larger events that raise a substantial amount of money to keep Preschool afloat. This also limits how much time we will ask committee members, parents, staff etc to give up planning and helping out at events.

The year ahead-

The lease agreement that the Preschool has with the local authority and the primary school (for leasing the preschool land and walkway access) remains due for renewal. We first instructed a solicitor to chase this for us in September 2017, yet we still haven't had a draft lease yet. We as the committee will need to support these discussions as they develop to ensure that any risk of higher rental costs is minimised.

With the cost-of-living crisis expected to get worse over the next year, we must keep on top of utility bills, and other expenditures to ensure the financial stability of Preschool. We have recently reviewed wages to coincide with the cost-of-living crisis but have seen there will be another big increase to national minimum/ living wage in April 2023. With the funding rate (£4.36 per hour not set to increase to reflect the hard times) we, as a committee we may need to review the charging of fees in the New Year depending on our incomings/ outgoings.

In summary, we need to continue monitoring spending and thinking smartly about ways to minimise costs as well as focussing on planning some great and exciting fundraising events!



Treasurers Report 2021 - 2022

Management Report

Hartest Pre-school

For the period ended 31 August 2022



Prepared by

Early Years Book-keeping

Prepared on

23 November 2022

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Financial Activities

September 2021 - August 2022

	Total
INCOME	
Childcare Fees	18,025.98
CJRS - HMRC claim	535.03
LA Grant fee income	55,572.27
Sales of Product Income	7.00
Support grants	500.00
Total Income	74,640.28
COST OF SALES	
Food and refreshments	899.01
Groups & outings	279.00
Toys / books / small equipment	1,155.50
Total Cost of Sales	2,333.51
TOTAL	72,306.77
EXPENDITURES	
Accountancy / bookkeeping	611.50
Advertising	94.80
Cleaning & hygiene costs	885.79
Computer costs	151.80
Consumables & resources	1,413.04
Fundraising costs	1,746.49
Insurance	1,505.08
Legal and professional fees	50.00
Light and heat	717.01
Pensions	1,978.42
Printing, postage and stationery	359.79
Rates	211.44
Repairs & maintenance	5,628.78
Subscriptions / licences	355.27
Telephone / Broadband	908.29
Training / DBS fees	536.12
Uniforms	101.64
Wages	59,432.43
Total Expenditures	76,687.69
NET OPERATING INCOME	-4,380.92
OTHER INCOME	
Fundraising Income	11,752.46
Interest earned	2.52
School Dinners	2,811.10
Total Other Income	14,566.08
OTHER EXPENDITURES	
School Dinners payments	2,779.20
Total Other Expenditures	2,779.20
NET OTHER INCOME	11,786.88
NET INCOME/(EXPENDITURE)	£7,405.96

Balance Sheet

As of August 31, 2022

	Total
FIXED ASSET	
Tangible assets	
Accrued Depreciation	112,755.39
Accumulated Depreciation Shed	51.80
Buildings	
Depreciation	-112,500.00
Original cost	193,446.00
Total Buildings	80,946.00
Computer equipment	310.39
Depreciation	-1,276.97
Original cost	1,276.97
Total Computer equipment	310.39
Equipment	518.00
Shed	-51.80
Total Equipment	466.20
Total Tangible assets	194,529.78
Total Fixed Asset	194,529.78
CASH AT BANK AND IN HAND	
Current Account	36,407.74
Petty cash	1,586.00
Savings Account	11,613.65
Total Cash at bank and in hand	49,607.39
DEBTORS	
Debtors	27.00
Total Debtors	27.00
CURRENT ASSETS	
Prepayments	-13,460.72
Total Current Assets	-13,460.72
NET CURRENT ASSETS	36,173.67
CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	
Current Liabilities	
Accruals	5,133.88
Total Current Liabilities	5,133.88
Total Creditors: amounts falling due within one year	5,133.88
NET CURRENT ASSETS (LIABILITIES)	31,039.79
TOTAL ASSETS LESS CURRENT LIABILITIES	225,569.57
CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR	
Endowed fund	88,446.00
Total Creditors: amounts falling due after more than one year	88,446.00
TOTAL NET ASSETS (LIABILITIES)	£137,123.57
CHARITY FUNDS	
Opening Balance Equity	136,771.64
Retained Earnings	-7,054.03
Surplus/(Deficit)	7,405.96

Total

Total Charity funds

£137,123.57



Section A

Independent Examiner's Report

Report to the trustees/
members of

Charity Name
Hartest Pre School

On accounts for the year
ended

31st August 2022

Charity no
(if any)

1081842

Set out on pages

1-2

(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:

24/11/22

Name:

Rebecca Clemo

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

Institute of Certified Bookkeepers
Licence no.21456

Address:

7 Oaks Road

HARTEST PRE-SCHOOL

England & Wales - Charity number 1081842

Accounts

HARTEST PRESCHOOL

TREASURERS REPORT FOR THE YEAR ENDED 31 AUGUST 2021

Summary of the year

The preschool saw a financial gain of £9,516. This compared to a financial loss of £16,557 the year before.

Income for the year was £77,316 compared to £63,003 the year before. The increase was due to improved occupancy coming out of lockdown.

Costs this year were £67,545 compared to £83,896 last year. The decrease in expenditure was mainly due to considerably less expenditure on repairs and maintenance. Wages were lower as a result of fewer staff being required due to Covid.

Fundraising

Fundraising income for the year was £229 which is a considerable decrease on last year's £4,649 due to not being able to do any fundraising.

As a committee we ideally need to be looking at raising a minimum of £5,500 each year. The fireworks are the biggest contributor to this along with other smaller events such as wreath making.

The year ahead

The lease agreement that the preschool has with the local authority and primary school (for leasing the preschool building land and walkway access) is still due for renewal. Whilst this hasn't moved on, this still needs to be resolved, so the committee will need to support these discussions as they develop, to ensure that any risk from higher rental costs is minimised.

The committee will need to revisit wages following the recent announcement to increase the national minimum wage.

In summary, with less interruption due to the pandemic the committee can really focus on coming up with some great new and exciting fundraising events! We need to continue monitoring spending and thinking smartly about ways to minimise costs, especially with pressures on things like utility cost rises and possibly costs rising in other areas.

Management Report

Hartest Pre-school

For the period ended 31 August 2021



Prepared by

Early Years Book-keeping

Prepared on

16 October 2021

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Financial Activities

September 2020 - August 2021

	Total
INCOME	
Childcare Fees	16,009.19
CJRS - HMRC claim	10,550.54
LA Grant fee income	43,956.42
Support grants	6,800.00
Total Income	77,316.15
COST OF SALES	
Food and refreshments	568.65
Toys / books / small equipment	140.76
Total Cost of Sales	709.41
TOTAL	76,606.74
EXPENDITURES	
Accountancy / bookkeeping	618.00
Advertising	125.00
Cleaning & hygiene costs	444.08
Computer costs	484.16
Consumables & resources	540.77
Fundraising costs	16.90
Insurance	1,487.87
Light and heat	833.23
Pensions	2,197.21
Printing, postage and stationery	216.92
Rates	81.02
Repairs & maintenance	686.14
Subscriptions / licences	295.38
Telephone / Broadband	892.21
Training / DBS fees	237.41
Uniforms	124.01
Wages	58,265.02
Total Expenditures	67,545.33
NET OPERATING INCOME	9,061.41
OTHER INCOME	
Donations	440.00
Fundraising Income	229.20
Interest earned	5.20
School Dinners	2,430.90
Total Other Income	3,105.30
OTHER EXPENDITURES	
School Dinners payments	2,650.10
Total Other Expenditures	2,650.10
NET OTHER INCOME	455.20
NET INCOME/(EXPENDITURE)	£9,516.61

Balance Sheet

As of August 31, 2021

	Total
FIXED ASSET	
Tangible assets	
Accrued Depreciation	105,255.39
Buildings	
Depreciation	-105,000.00
Original cost	193,446.00
Total Buildings	88,446.00
Computer equipment	310.39
Depreciation	-1,276.97
Original cost	1,276.97
Total Computer equipment	310.39
Equipment	518.00
Total Tangible assets	194,529.78
Total Fixed Asset	194,529.78
CASH AT BANK AND IN HAND	
Current Account	21,805.87
Savings Account	9,723.13
Total Cash at bank and in hand	31,529.00
DEBTORS	
Debtors	630.00
Total Debtors	630.00
CURRENT ASSETS	
Other debtors	2,255.07
Total Current Assets	2,255.07
NET CURRENT ASSETS	34,414.07
CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	
Current Liabilities	
Accruals	10,780.24
Total Current Liabilities	10,780.24
Total Creditors: amounts falling due within one year	10,780.24
NET CURRENT ASSETS (LIABILITIES)	23,633.83
TOTAL ASSETS LESS CURRENT LIABILITIES	218,163.61
CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR	
Endowed fund	88,446.00
Total Creditors: amounts falling due after more than one year	88,446.00
TOTAL NET ASSETS (LIABILITIES)	£129,717.61
CHARITY FUNDS	
Opening Balance Equity	136,771.64
Retained Earnings	-16,570.64
Surplus/(Deficit)	9,516.61
Total Charity funds	£129,717.61

Independent examiner's report on the accounts



CHARITY COMMISSION
FOR ENGLAND AND WALES

Section A

Independent Examiner's Report

Report to the trustees/
members of

Charity Name
Hartest Pre-school

On accounts for the year
ended

31st August 2021

Charity no
(if any)

1081842

Set out on pages

1-2

(remember to include the page numbers of additional sheets)

Respective
responsibilities of
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 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is required.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- 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
- to state whether particular matters have come to my attention

Basis of independent
examiner's statement

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

Independent
examiner's statement

In connection with my examination, no material matters have come to my attention 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 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:

26/11/21

Name: Ian Johnston

Relevant professional qualification(s) or body (if any): Institute of Certified Bookkeepers
Practice No. 16853

Address: The Hollies, Trent Lane
Weston-on-Trent
Derbyshire, DE72 2BT

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.