

# HAWLEY MEMORIAL HALL PRE-SCHOOL

England & Wales · Charity number 1084456

## Details

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**Status** Registered

**Legal form** Other

**Registered** 2001-01-11

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** 3 Andover Road  
Blackwater  
Camberley  
GU17 0EU

**Phone** 07934521248

**Email** [preschoolhawley@gmail.com](mailto:preschoolhawley@gmail.com)

**Website** [www.hawleypreschool.co.uk](http://www.hawleypreschool.co.uk)

## Activities

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**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 AND BY: A) OFFERING APPROPRIATE PLAY FACILITIES AND TRAINING COURSES, TOGETHER WITH THE RIGHT OF PARENTS TO TAKE RESPONSIBILITY FOR AND TO BECOME INVOLVED IN THE ACTIVITIES OF SUCH GROUPS, ENSURING THAT SUCH GROUPS OFFER OPPORTUNITIES FOR ALL CHILDREN WHATEVER THEIR RACE, CULTURE, RELIGION, MEANS OR ABILITY B) ENCOURAGING THE STUDY OF THE NEEDS OF SUCH CHILDREN AND THEIR FAMILIES AND PROMOTING PUBLIC INTEREST IN AND RECOGNITION OF SUCH NEEDS IN THE LOCAL AREAS C) INSTIGATING AND ADHERING TO AND FURTHERING THE AIM OF THE PRE-SCHOOL LEARNING ALLIANCE.

**Activities:** Pre-school, open Hampshire schooldays, for children aged from 2 to 4. Offering appropriate play facilities and training courses, together with the rights of parents to take responsibility for and to become involved in the activities of such groups, ensuring that such groups offer opportunities for all children, whatever their race, culture, religion, means or ability.

## Classification

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

## Geography

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- **Area of benefit:** NOT DEFINED. IN PRACTICE BLACKWATER AND HAWLEY
- Hampshire

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-08-31	£169,897	£134,341	-	-
2024-08-31	£103,055	£109,578	-	-
2023-08-31	£112,566	£124,050	-	-
2022-08-31	£145,697	£114,914	-	-
2021-08-31	£113,247	£100,251	-	-

## Trustees

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Name	Role	Appointed
<b>Martin Stone</b>	Chair	2013-06-11
AMANDA QUINN		2017-01-01
Caitlin McEniry		2021-11-01
DEBBIE POMPEI		2013-06-11
Holly Andrews		2025-04-01
Robert James bullen		2023-11-01
VICKY CAROLINE ORLICK		2013-06-11

**HAWLEY MEMORIAL HALL PRE-SCHOOL**

England & Wales - Charity number 1084456

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# Accounts

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Charity registration number: 1084456

# Hawley Pre School

Annual Report and Financial Statements  
for the Year Ended 31 August 2025

**Hawley Pre School**  
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# Hawley Pre School

## Reference and Administrative Details

### **Chairman**

Martin Stone

### **Other Officers**

Vicky Sylvester, - Treasurer

Debbie Pompei, - Secretary

Mandy Quinn, - Committee Member

Caitlin McEniry, - Committee Member

Rob Bullen, - Committee Member

Danielle Beardsley, - Committee Member

Holly Andrews, - Committee Member

### **Charity Registration Number**

1084456

### **Principal Office**

Holy Trinity Hall  
Fernhill Road  
Blackwater  
Camberley  
Surrey  
GU17 9BN

### **Independent Examiner**

AIMs Accountants for Business  
Twitchen  
Odiham Road  
Riseley  
Berks  
RG7 1SD

### **Bankers**

HSBC  
Farnborough  
30 Pricesmead Shopping Centre  
Farnborough  
Hampshire  
Surrey  
GU14 6YB

## Hawley Pre School

### Trustee's Annual Report for the year to 31st August 2025

- 1 This report covers the period from 1<sup>st</sup> September 2024 to 31<sup>st</sup> August 2025.
- 2 Hawley Pre-school is a registered Charity(1084456) run by a Parents' Committee. Committee members have equal responsibilities as Trustees of the Charity.
- 3 The Committee is the employing body, having legal responsibility for the Pre-school.
- 4 The role of the staff is to care for the children, to manage the sessions, and to implement and carry out the work that helps the pre-school achieve its overall purpose, which is to enhance the development and education of children over the age of two years and under statutory school age, in a parent-involving, community-based body.
- 5 The Pre-school Supervisor is responsible for day-to-day operation and ensures that the staff are adequately qualified and briefed.
- 6 The staff put in many hours preparing for sessions and ensuring we keep up to date with the many changes to standards, and the requirements of governing bodies. We thank them for their endeavors.
- 7 The latest OfSTED inspection was undertaken in May 2022. The setting was found to be **GOOD**.
- 8 In the year ending August 31st, 2025, income was £169,915 (last year £104,858). Outgoings were £137,616 (£108,453).
- 9 On 31<sup>st</sup> August 2025, we had £76,508 in the current bank account, £89,681 in the reserve account, and a further £2,611 in the asset renewal account. Total assets were £168,800 (£136,519)
- 10 We spent £800 on staff training for 1<sup>st</sup> aid and Safeguarding.
- 11 Staff were awarded a pay rise of 7.5% in April 2025.
- 12 The Gross wages bill was £98,721 (£81,534).
- 13 Hire of Holy Trinity Hall was our second highest outgoing at £14,932.
- 14 Our principal income stream is the children's session fees. 3- and 4-year-old children are funded for up to 5 sessions (15 hours) a week from the term following their third birthday (funding comes from the Government and the hourly rate is determined and paid by Hampshire County Council (HCC)). A further 15 hours, at the same funding rate, is available if parents fall within financial criteria set by the Government.
- 15 Some 2-year- old children qualify for funding.
- 16 We had a considerable increase in the number of sessions taken up by children, which accounts for the large increase in income.
- 17 Overall, funding for sessions from HCC was £150,069 (£82,383).
- 18 Income from parents' fees was £13,092 (£15,651) This category has dropped by 60% in 3 years.
- 19 Fundraising and donations brought in £3945 and our thanks go to all who helped raise this amount, and to those who donated.
- 20 In the year under review, we spent £5500 on children's entertainment, including the annual day trip.
- 21 We used £2000 of fundraising income to purchase some new equipment. We will replace equipment in the current year as deemed necessary.
- 22 We believe that our setting is of value to the local community and helps to provide a suitable environment for the children to learn and play.

## Hawley Pre School

### Trustee's Annual Report for the year to 31st August 2025

- 23 1 member of staff left our employment in December 2024.
- 24 We recruited 3 x staff. At the end of August 2025, we have 12 staff on the payroll (10 practitioners, 1 Admin manager and 1 x setup)
- 25 One member of staff has been on maternity leave since February 2025.
- 26 In the year of this report, practitioners were qualified to, or being funded by the Pre-school to gain, a minimum of NVQ Early Years Educator Level 3.
- 27 Our thanks go to the staff for their commitment to the Pre-school.
- 28 The Pre-school is required to operate within the guidelines of a set Constitution, overseen by the Pre-school Learning Alliance and the Charity Commission.
- 29 We also follow the requirements of OfSTED.
- 30 The Committee, each of whom is a Trustee of the Charity, is made up of volunteer parents and co-opted volunteers.
- 31 We welcomed one parent as a new member of the Committee.
- 32 And finally, the Staff and the Committee thank all the parents for choosing Hawley Pre-school, and for entrusting us to look after their children

This report is presented by the Trustees of The Hawley Memorial Hall Pre-school Charity.

*Martin Stone*            2025-11-24

*Vicky Sylvester*        2025-11-26

Martin Stone (Chairman)  
Vicky Sylvester (Treasurer)  
Debbie Pompei (Secretary)

Other Trustees/Committee members for the period of this report were;

Caitlin McEniry  
Danielle Beardsley  
Rob Bullen  
Holly Andrews  
Mandy Quinn

## Hawley Pre School

### Statement of Financial Activities for the Year Ended 31 August 2025

Year to 31 August 2025

	Note	Unrestricted funds £	Total 2025 £
<b>Income and Endowments from:</b>			
Donations and legacies		150,179	150,179
Other trading activities		18,082	18,082
Investment income		1,636	1,636
Total income		<u>169,897</u>	<u>169,897</u>
<b>Expenditure on:</b>			
Raising funds		(9,603)	(9,603)
Charitable activities		(124,738)	(124,738)
Total expenditure		<u>(134,341)</u>	<u>(134,341)</u>
Net income		<u>35,556</u>	<u>35,556</u>
Net movement in funds		35,556	35,556
<b>Reconciliation of funds</b>			
Total funds brought forward		<u>135,266</u>	<u>135,266</u>
Total funds carried forward		<u>170,822</u>	<u>170,822</u>

The notes on pages 7 to 9 form an integral part of these financial statements.

Page 4

## Hawley Pre School

### Statement of Financial Activities for the Year Ended 31 August 2025 (continued)

Year to 31st August 2024

	Unrestricted funds £	Total 2024 £
	Note	
<b>Income and Endowments from:</b>		
Donations and legacies	82,383	82,383
Other trading activities	18,904	18,904
Investment income	1,768	1,768
Total income	103,055	103,055
<b>Expenditure on:</b>		
Raising funds	(6,743)	(6,743)
Charitable activities	(102,835)	(102,835)
Total expenditure	(109,578)	(109,578)
Net expenditure	(6,523)	(6,523)
Net movement in funds	(6,523)	(6,523)
<b>Reconciliation of funds</b>		
Total funds brought forward	141,789	141,789
Total funds carried forward	135,266	135,266

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2024 is shown in note .

The notes on pages 7 to 9 form an integral part of these financial statements.

**Hawley Pre School**  
**(Registration number: 1084456)**  
**Balance Sheet as at 31 August 2025**

	Note	2025 £	2024 £
<b>Current assets</b>			
Debtors		2,638	-
Cash at bank and in hand		168,802	136,536
		171,440	136,536
<b>Creditors: Amounts falling due within one year</b>		(618)	(1,270)
<b>Net assets</b>		170,822	135,266
<b>Funds of the charity:</b>			
<b>Unrestricted income funds</b>			
Unrestricted funds		170,822	135,266
<b>Total funds</b>		170,822	135,266

The financial statements on pages 4 to 9 were approved by the trustees, and authorised for issue on 7 November 2025 and signed on their behalf by:

*Martin Stone*  
 .....

Martin Stone  
 Chairman

*Vicky Sylvester*  
 .....

Vicky Orlik  
 Other officer

# Hawley Pre School

## Notes to the Financial Statements for the Year Ended 31 August 2025

### 1 Accounting policies

#### Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

#### Basis of preparation

Hawley Pre School meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

#### Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

#### Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

#### *Donations and legacies*

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

#### *Grants receivable*

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

#### *Investment income*

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

#### Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

## Hawley Pre School

### Notes to the Financial Statements for the Year Ended 31 August 2025 (continued)

#### ***Raising funds***

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

#### ***Charitable activities***

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

#### **Support costs**

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

#### **Governance costs**

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

#### **Government grants**

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

#### **Taxation**

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

#### **Trade debtors**

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

## **Hawley Pre School**

### **Notes to the Financial Statements for the Year Ended 31 August 2025 (continued)**

#### **Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

#### **2 Taxation**

The charity is a registered charity and is therefore exempt from taxation.

## Hawley Pre School

### Detailed Statement of Financial Activities for the Year Ended 31 August 2025

	<b>Total 2025 £</b>	<b>Total 2024 £</b>
<b>Income and Endowments from:</b>		
Donations and legacies (analysed below)	150,179	82,383
Other trading activities (analysed below)	18,082	18,904
Investment income (analysed below)	1,636	1,768
<b>Total income</b>	<b>169,897</b>	<b>103,055</b>
<b>Expenditure on:</b>		
Raising funds (analysed below)	(9,603)	(6,743)
Charitable activities (analysed below)	(124,738)	(102,835)
<b>Total expenditure</b>	<b>(134,341)</b>	<b>(109,578)</b>
<b>Net income/(expenditure)</b>	<b>35,556</b>	<b>(6,523)</b>
Net movement in funds	35,556	(6,523)
<b>Reconciliation of funds</b>		
Total funds brought forward	135,266	141,789
<b>Total funds carried forward</b>	<b>170,822</b>	<b>135,266</b>

This page does not form part of the statutory financial statements.

## Hawley Pre School

### Detailed Statement of Financial Activities for the Year Ended 31 August 2025 (continued)

	<b>Total 2025 £</b>	<b>Total 2024 £</b>
<b><i>Donations and legacies</i></b>		
Appeals and donations	110	-
UK Government grants	150,069	82,383
	150,179	82,383
<b><i>Other trading activities</i></b>		
Sales of purchased goods	3,098	171
Fundraising	1,605	1,951
Fees and supplies	13,379	16,782
	18,082	18,904
<b><i>Investment income</i></b>		
Interest on cash deposits	1,636	1,768
	1,636	1,768
<b><i>Raising funds</i></b>		
Fundraising costs	-	(349)
Purchases	(9,603)	(6,394)
	(9,603)	(6,743)
<b><i>Charitable activities</i></b>		
Wages and salaries	(97,535)	(81,259)
Staff pensions (Defined contribution) - pension scheme 1	(1,343)	(923)
Staff training	(805)	(2,015)
Rent	(14,933)	(11,640)
Insurance	(1,050)	(1,037)
Repairs and maintenance	-	(550)
Telephone and fax	(388)	(457)
Computer software and maintenance costs	(1,866)	(87)
Trade subscriptions	(492)	(815)
Staff entertaining (allowable for tax)	-	(326)
Accountancy fees	(2,618)	(2,498)
Legal and professional fees	(240)	(158)
Trade subscriptions	-	(213)
Office expenses	(1,341)	(269)
Sundry expenses	(2,051)	(514)
Bank charges	(76)	(74)
	(124,738)	(102,835)

This page does not form part of the statutory financial statements.

## Hawley Pre School

### Independent Examiner's Report to the trustees of Hawley Pre School

I report to the trustees on my examination of the accounts of Hawley Pre School for the year ended 31 August 2025.

#### Responsibilities and basis of report

As the charity trustees of Hawley Pre School 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 Hawley Pre School'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 giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of Hawley Pre School as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting 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.



.....  
AIMs Accountants for Business

Twitchen  
Odiham Road  
Riseley  
Berks  
RG7 1SD

7 November 2025

## Hawley Pre School

### Statement of Trustees' Responsibilities

The trustees are responsible for preparing the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities 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 Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that 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 Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees 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 responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on 7 November 2025 and signed on its behalf by:

*Martin Stone*

.....  
Martin Stone  
Chairman

*Vicky Sylvester*

.....  
Vicky Orlik  
Other officer

# CERTIFICATE *of* SIGNATURE

REF. NUMBER  
RIYQG-5CIYT-4OHVG-B8DXA

DOCUMENT COMPLETED BY ALL PARTIES ON  
26 NOV 2025 22:51:39  
UTC

## SIGNER

## TIMESTAMP

## SIGNATURE

**MARTIN STONE**

EMAIL  
MSTONE1048@HOTMAIL.COM

SENT  
25 NOV 2025 12:15:19

VIEWED  
25 NOV 2025 17:10:12

SIGNED  
25 NOV 2025 17:11:25



IP ADDRESS  
185.242.82.119

LOCATION  
CITY OF LONDON, UNITED KINGDOM

## RECIPIENT VERIFICATION

EMAIL VERIFIED  
25 NOV 2025 17:10:12

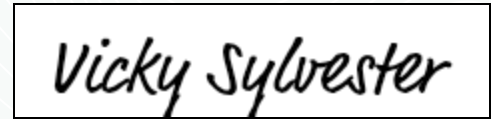
**VICKY SYLVESTER**

EMAIL  
VIXCSYLVESTER@GMAIL.COM

SENT  
25 NOV 2025 12:15:19

VIEWED  
26 NOV 2025 22:51:11

SIGNED  
26 NOV 2025 22:51:39



IP ADDRESS  
90.216.77.167

LOCATION  
WEYBRIDGE, UNITED KINGDOM

## RECIPIENT VERIFICATION

EMAIL VERIFIED  
26 NOV 2025 22:51:11



**HAWLEY MEMORIAL HALL PRE-SCHOOL**

England & Wales - Charity number 1084456

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# Accounts

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Charity registration number: 1084456

# Hawley Pre School

Annual Report and Financial Statements  
for the Year Ended 31 August 2024

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# Hawley Pre School

## Reference and Administrative Details

### **Chairman**

Martin Stone

### **Other Officers**

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Mandy Quinn, - Committee Member

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1084456

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Fernhill Road  
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Odiham Road  
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RG7 1SD

### **Bankers**

HSBC  
Farnborough  
30 Pricesmead Shopping Centre  
Farnborough  
Hampshire  
Surrey  
GU14 6YB

# Hawley Pre School

## Trustee's Annual Report for the year to 31<sup>st</sup> August 2024

- 1 This report covers the period from 1<sup>st</sup> September 2023 to 31<sup>st</sup> August 2024.
- 2 Hawley Pre-school is a registered Charity run by a Parents' Committee. Committee members have equal responsibilities as Trustees of the Charity.
- 3 The Committee is the employing body, having legal responsibility for the Pre-school.
- 4 The role of the staff is to care for the children, to manage the sessions, and to implement and carry out the work that helps the pre-school achieve its overall purpose, which is to enhance the development and education of children over the age of two years and under statutory school age, in a parent-involving, community-based body.
- 5 The Pre-school Supervisor is responsible for day-to-day operation and ensuring that the staff are adequately qualified and briefed.
- 6 The latest OfSTED inspection was undertaken in May 2022. The setting was found to be **GOOD**.
- 7 In the year ending August 31st, 2024, income was £104,858 (last year £112,423). Outgoings were £108,453 (£125,022). On 31<sup>st</sup> August 2024, we had £45,862 in the current bank account, £82,183 in the reserve account, and a further £8,473 in the Asset renewal account. Total assets were £136,519 (last year £140,113 on 31<sup>st</sup> August 2023).
- 8 This year we have invested £2,000 in tuition and study fees to help our staff to gain recognised NVQ level 3 qualifications.
- 9 We also spent £600 on staff training for 1<sup>st</sup> aid and Safeguarding.
- 10 Staff were awarded a pay rise in April 2024. The Government decision to raise the Living Wage by 20% over the last 2 years has meant we had to reduce staff session hours and limit rises to higher qualified staff to keep this pay rise affordable.
- 11 The Gross wages bill was £81,534 (last year £95,402).
- 12 Hire of Holy Trinity Hall was our second highest continuing cost, at £11,640.
- 13 Together, wages and hall hire amounted to 86% of our expenditure, the same as last year.
- 14 Our principal income stream is the children's session fees. 3- and 4-year-old children are funded for up to 5 sessions (15 hours) a week from the term following their third birthday (funding comes from the Government and the hourly rate is determined and paid by Hampshire County Council (HCC)). A further 15 hours, at the same funding rate, is available if parents fall within financial criteria set by the Government.
- 15 Some 2-year-old children qualify for funding. Despite loud noises from Government about the enhanced funding offer for 2-year-olds, we have not yet seen an increase in numbers for that age group.
- 16 Overall, funding for sessions from HCC was £82,383 (£86,150).
- 17 Income from parents' fees was £15,651 (£23,265) This category has dropped by 60% in 2 years.
- 18 In the year under review, we spent £1500 on children's entertainment, including the annual day trip.
- 19 We used £2000 of fundraising income to purchase some new equipment. We will replace equipment in the current year as deemed necessary.
- 20 We believe that our setting is of value to the local community and helps to provide a suitable environment for the children to learn and play.
- 21 Fundraising and donations brought in £3800 this year and our thanks go to all who helped raise this amount, and to those who donated.

## Hawley Pre School

- 22 The staff put in many hours preparing for sessions and ensuring we keep up to date with the many changes to standards, and the requirements of governing bodies.
- 23 1 staff left our employment in July 2024. We recruited to fill this vacancy from September 2024. We have 10 staff on the payroll (8 practitioners, 1 Admin manager and 1 x setup)
- 24 In the year of this report, our practitioners were qualified to, or being funded by the Pre-school to gain, a minimum of NVQ early Years Educator Level 3.
- 25 Our thanks go to the staff for their commitment to the Pre-school.
- 26 The Pre-school is required to operate within the guidelines of a set Constitution, overseen by the Pre-school Learning Alliance and the Charity Commission.
- 27 We also follow the requirements of OfSTED.
- 28 The Committee, each of whom is a Trustee of the Charity, is made up of volunteer parents and co-opted volunteers.
- 29 And finally, the Staff and the Committee thank all the parents for choosing Hawley Pre-school, and for entrusting us to look after their children.

This report is presented by the Trustees of The Hawley Memorial Hall Pre-school Charity.

Martin Stone (Chairman)

Vicky Sylvester (Treasurer)

Debbie Pompei (Secretary)

Other Trustees/Committee members for the period of this report were;

Caitlin McEniry, Danielle Beardsley, Rob Bullen and, co-opted, Mandy Quinn (Pre-school Supervisor)

(MS October 2024. Trustee Annual Report 2024. Annual Reports.)

## Hawley Pre School

### Statement of Financial Activities for the Year Ended 31 August 2024

Year to 31 August 2024

	Note	Unrestricted funds £	Total 2024 £
<b>Income and Endowments from:</b>			
Donations and legacies		82,383	82,383
Other trading activities		18,904	18,904
Investment income		1,768	1,768
Total income		<u>103,055</u>	<u>103,055</u>
<b>Expenditure on:</b>			
Raising funds		(6,743)	(6,743)
Charitable activities		<u>(102,835)</u>	<u>(102,835)</u>
Total expenditure		<u>(109,578)</u>	<u>(109,578)</u>
Net expenditure		<u>(6,523)</u>	<u>(6,523)</u>
Net movement in funds		(6,523)	(6,523)
<b>Reconciliation of funds</b>			
Total funds brought forward		<u>141,789</u>	<u>141,789</u>
Total funds carried forward		<u>135,266</u>	<u>135,266</u>

The notes on pages 7 to 9 form an integral part of these financial statements.

Page 4

## Hawley Pre School

### Statement of Financial Activities for the Year Ended 31 August 2024 (continued)

Year to 31st August 2023

	Unrestricted funds £	Total 2023 £
	Note	
<b>Income and Endowments from:</b>		
Donations and legacies	85,879	85,879
Other trading activities	25,842	25,842
Investment income	844	844
	112,565	112,565
<b>Expenditure on:</b>		
Raising funds	(7,101)	(7,101)
Charitable activities	(116,949)	(116,949)
	(124,050)	(124,050)
Total expenditure	(124,050)	(124,050)
Net expenditure	(11,485)	(11,485)
Net movement in funds	(11,485)	(11,485)
<b>Reconciliation of funds</b>		
Total funds brought forward	153,275	153,275
Total funds carried forward	141,790	141,790

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2023 is shown in note .

The notes on pages 7 to 9 form an integral part of these financial statements.

**Hawley Pre School**  
**(Registration number: 1084456)**  
**Balance Sheet as at 31 August 2024**

	Note	2024 £	2023 £
<b>Current assets</b>			
Debtors		-	1,400
Cash at bank and in hand		136,536	140,470
		136,536	141,870
<b>Creditors: Amounts falling due within one year</b>		(1,270)	(80)
<b>Net assets</b>		135,266	141,790
<b>Funds of the charity:</b>			
<b>Unrestricted income funds</b>			
Unrestricted funds		135,266	141,790
<b>Total funds</b>		135,266	141,790

The financial statements on pages 4 to 9 were approved by the trustees, and authorised for issue on 25 October 2024 and signed on their behalf by:

*Martin Stone*

.....  
 Martin Stone  
 Chairman

*Vicky Sylvester*

.....  
 Vicky Orlik  
 Other officer

The notes on pages 7 to 9 form an integral part of these financial statements.

# Hawley Pre School

## Notes to the Financial Statements for the Year Ended 31 August 2024

### 1 Accounting policies

#### Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

#### Basis of preparation

Hawley Pre School meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

#### Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

#### Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

#### *Grants receivable*

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

#### *Investment income*

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

#### Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

#### *Raising funds*

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

## Hawley Pre School

### Notes to the Financial Statements for the Year Ended 31 August 2024 (continued)

#### ***Charitable activities***

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

#### **Support costs**

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

#### **Governance costs**

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

#### **Government grants**

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

#### **Taxation**

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

#### **Trade debtors**

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

#### **Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

## **Hawley Pre School**

### **Notes to the Financial Statements for the Year Ended 31 August 2024 (continued)**

#### **2 Taxation**

The charity is a registered charity and is therefore exempt from taxation.

#### **3 Related party transactions**

## Hawley Pre School

### Detailed Statement of Financial Activities for the Year Ended 31 August 2024

	<b>Total 2024 £</b>	<b>Total 2023 £</b>
<b>Income and Endowments from:</b>		
Donations and legacies (analysed below)	82,383	85,879
Other trading activities (analysed below)	18,904	25,842
Investment income (analysed below)	1,768	844
Total income	<u>103,055</u>	<u>112,565</u>
<b>Expenditure on:</b>		
Raising funds (analysed below)	(6,743)	(7,101)
Charitable activities (analysed below)	(102,835)	(116,949)
Total expenditure	<u>(109,578)</u>	<u>(124,050)</u>
Net expenditure	<u>(6,523)</u>	<u>(11,485)</u>
Net movement in funds	(6,523)	(11,485)
<b>Reconciliation of funds</b>		
Total funds brought forward	<u>141,789</u>	<u>153,275</u>
Total funds carried forward	<u>135,266</u>	<u>141,790</u>

This page does not form part of the statutory financial statements.

## Hawley Pre School

### Detailed Statement of Financial Activities for the Year Ended 31 August 2024 (continued)

	<b>Total 2024 £</b>	<b>Total 2023 £</b>
<b><i>Donations and legacies</i></b>		
UK Government grants	82,383	85,879
	82,383	85,879
<b><i>Other trading activities</i></b>		
Sales of purchased goods	171	315
Fundraising	1,951	1,719
Fees and supplies	-	(1)
Fees and supplies	16,782	23,809
	18,904	25,842
<b><i>Investment income</i></b>		
Interest on cash deposits	1,768	844
	1,768	844
<b><i>Raising funds</i></b>		
Fundraising costs	(349)	-
Purchases	(6,394)	(7,101)
	(6,743)	(7,101)
<b><i>Charitable activities</i></b>		
Wages and salaries	(81,259)	(92,276)
Staff pensions (Defined contribution) - pension scheme 1	(923)	(2,568)
Staff training	(2,015)	(4,677)
Rent	(11,640)	(11,640)
Insurance	(1,037)	(976)
Repairs and maintenance	(550)	-
Telephone and fax	(457)	(533)
Computer software and maintenance costs	(87)	(402)
Trade subscriptions	(815)	(238)
Charitable donations	-	255
Staff entertaining (allowable for tax)	(326)	-
Accountancy fees	(2,498)	(2,378)
Legal and professional fees	(158)	-
Trade subscriptions	(213)	-
Office expenses	(269)	(1,444)
Sundry expenses	(514)	-
Bank charges	(74)	(72)

This page does not form part of the statutory financial statements.

## Hawley Pre School

### Detailed Statement of Financial Activities for the Year Ended 31 August 2024 (continued)

<b>Total 2024 £</b>	<b>Total 2023 £</b>
<u>(102,835)</u>	<u>(116,949)</u>

This page does not form part of the statutory financial statements.  
Page 12

## Hawley Pre School

### Independent Examiner's Report to the trustees of Hawley Pre School

I report to the trustees on my examination of the accounts of Hawley Pre School for the year ended 31 August 2024.

#### Responsibilities and basis of report

As the charity trustees of Hawley Pre School 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 Hawley Pre School'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.

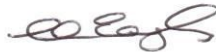
#### Independent examiner's statement

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

1. accounting records were not kept in respect of Hawley Pre School as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting 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.

.....  
AIMs Accountants for Business



Twitchen  
Odiham Road  
Riseley  
Berks  
RG7 1SD

24 October 2024

## Hawley Pre School

### Statement of Trustees' Responsibilities

The trustees are responsible for preparing the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities 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 Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that 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 Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees 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 responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on 25 October 2024 and signed on its behalf by:

*Martin Stone*

.....  
Martin Stone  
Chairman

*Vicky Sylvester*

.....  
Vicky Orlik  
Other officer

# Signature Certificate

Reference number: XGMHN-FG9FC-65IPM-UP3LD

## Signer

## Timestamp

## Signature

### Martin Stone

Email: mstone1048@hotmail.com

Sent: 13 Nov 2024 11:18:54 UTC  
Viewed: 13 Nov 2024 15:16:18 UTC  
Signed: 16 Nov 2024 09:36:28 UTC



### Recipient Verification:

✓ Email verified 13 Nov 2024 15:16:18 UTC

IP address: 89.37.175.98  
Location: London, United Kingdom

### Vicky Sylvester

Email: vixcsylvester@gmail.com

Sent: 13 Nov 2024 11:18:54 UTC  
Viewed: 14 Nov 2024 17:47:51 UTC  
Signed: 18 Nov 2024 12:40:25 UTC



### Recipient Verification:

✓ Email verified 14 Nov 2024 17:47:51 UTC

IP address: 90.216.77.167  
Location: Sandhurst, United Kingdom

Document completed by all parties on:

18 Nov 2024 12:40:25 UTC

Page 1 of 1



### Signed with PandaDoc

PandaDoc is a document workflow and certified eSignature solution trusted by 50,000+ companies worldwide.



**HAWLEY MEMORIAL HALL PRE-SCHOOL**

England & Wales - Charity number 1084456

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# Accounts

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Charity registration number: 1084456

# Hawley Pre School

Annual Report and Financial Statements  
for the Year Ended 31 August 2023

**Hawley Pre School**  
**Contents (continued)**

Reference and Administrative Details	1
Trustee's Report	2 to 3
Statement of Financial Activities	4 to 5
Balance Sheet	6
Notes to the Financial Statements	7 to 9
Independent Examiner's Report	12
Statement of Trustees' Responsibilities	13

# Hawley Pre School

## Reference and Administrative Details

### **Chairman**

Martin Stone

### **Other Officers**

Vicky Orlik, - Treasurer

Debbie Pompei, - Secretary

Mandy Quinn, - Committee Member

Caitlin McEniry, - Committee Member

Rob Bullen, - Committee Member

Danielle Beardsley, - Committee Member

### **Charity Registration Number**

1084456

### **Principal Office**

Holy Trinity Hall  
Fernhill Road  
Blackwater  
Camberley  
Surrey  
GU17 9BN

### **Independent Examiner**

AIMs Accountants for Business  
Twitchen  
Odiham Road  
Riseley  
Berks  
RG7 1SD

### **Bankers**

HSBC  
Farnborough  
30 Pricesmead Shopping Centre  
Farnborough  
Hampshire  
Surrey  
GU14 6YB

## Hawley Pre School

### HAWLEY PRE-SCHOOL, BLACKWATER, GU17 9BN TRUSTEES' ANNUAL REPORT FOR THE 2022-2023 SCHOOL YEAR

- 1 This report covers the period from 1<sup>st</sup> September 2022 to 31<sup>st</sup> August 2023.
- 2 Hawley Pre-school is a registered Charity run by a Parents' Committee. Committee members have equal responsibilities as Trustees of the Charity.
- 3 The Committee is the employing body, having legal responsibility for the Pre-school.
- 4 The role of the staff is to care for the children, to manage the sessions, and to implement and carry out the work that helps the pre-school achieve its overall purpose, which is to enhance the development and education of children over the age of two years and under statutory school age, in a parent-involving, community-based body.
- 5 The Pre-school Supervisor is responsible for day-to-day operation, and ensuring that the staff are adequately qualified and briefed.
- 6 The latest OfSTED inspection was undertaken in May 2022. The setting was found to be **GOOD**.
- 7 In the year ending August 31st 2023, income was £112,423 (last year £159,456). Outgoings were £125,022. (£139,751). We also benefitted from £844 interest in our reserve bank account (last year £18)
- 8 On 31<sup>st</sup> August 2023, we had £51,224 in the current bank account, £70,685 in the reserve account, and a further £18,204 in the Asset renewal account. Total assets were £140,113 (£151,868 at 31<sup>st</sup> August 2022).
- 9 In this reporting year the nett loss was close to £12,600.
- 10 The major reason for the drop in income was the lower number of children/sessions compared to recent years.
- 11 However, this year we have invested £8,500 in tuition and study fees to help 3 of our staff to gain recognised NVQ level 3 qualifications. Taking this expenditure into account, our "operating" deficit reduces to £4,100.
- 12 Staff were awarded a 5% pay rise in October 2022. At this time, we introduced a Sick Pay scheme to top up our obligations under Statutory Sick Pay. This initiative will help staff at times of sickness.
- 13 The Gross wages bill was £95,402 (last year £97,910).
- 14 Hire of Holy Trinity Hall was our second highest continuing cost, at £11,640 (£10,072)
- 15 Together, wages and hall hire amounted to 86% of our expenditure.
- 16 Our principal income stream is the children's session fees. 3 and 4year old children are funded for up to 5 sessions (15 hours) a week from the term following their third birthday (funding comes from the Government and the hourly rate is determined and paid by Hampshire County Council (HCC)). A further 15 hours, at the same funding rate, is available if parents fall within financial criteria set by the Government.
- 17 Under specific circumstances, some 2-year- old children qualify for funding from Hampshire.
- 18 Overall, funding for sessions from HCC was £86,150 (£108,947).
- 19 Income from parents' fees was £23,265 (£35,209)
- 20 In the year under review, we spent over £3000 on renewing equipment.
- 21 We will continue to replace equipment in the current year as deemed necessary.
- 22 We believe that these improvements increase the Pre-school's value to the local community, and help to provide a suitable environment for the children to learn and play.
- 23 Fundraising and donations brought in £1606 this year and our thanks go to all who helped raise this amount, and to those who donated.
- 24 The staff put in many hours preparing for sessions and ensuring we keep up to date with the many changes to standards, and the requirements of governing bodies.

## **Hawley Pre School**

### **HAWLEY PRE-SCHOOL, BLACKWATER, GU17 9BN TRUSTEES' ANNUAL REPORT FOR THE 2022-2023 SCHOOL YEAR**

- 25** In the year of this report, 4 staff left our employment, and we welcomed 2 permanent staff and 2 new members of the “bank” staff who we can call upon if needed.
- 26** In the year of this report, staff were qualified to, or being funded by the Pre-school to gain, a minimum of NVQ Level 3.
- 27** Our thanks go to the staff for their commitment to the Pre-school.
- 28** The Pre-school is required to operate within the guidelines of a set Constitution, overseen by the Pre-school Learning Alliance and the Charity Commission.
- 29** We also follow the requirements of OfSTED.
- 30** The Committee is made up of volunteer parents and co-opted volunteers.
- 31** The Committee is elected at each AGM.
- 32** And finally, the Staff and the Committee thank all the parents for choosing Hawley Pre-school, and for entrusting us to look after their children.

Martin Stone (Chairman)

Vicky Sylvester (Treasurer)

Debbie Pompei (Secretary)

Other Committee members for the period of this report were;

Caitlin McEniry, Danielle Beardsley, Rob Bullen and, (co-opted), Mandy Quinn (Pre-school Supervisor)

(MS November 2023. Trustee Annual Report 2023. Annual Reports.)

## Hawley Pre School

### Statement of Financial Activities for the Year Ended 31 August 2023

Year to 31 August 2023

	Note	Unrestricted funds £	Total 2023 £
<b>Income and Endowments from:</b>			
Donations and legacies		85,879	85,879
Other trading activities		25,843	25,843
Investment income		844	844
Total income		<u>112,566</u>	<u>112,566</u>
<b>Expenditure on:</b>			
Raising funds		(7,101)	(7,101)
Charitable activities		<u>(116,949)</u>	<u>(116,949)</u>
Total expenditure		<u>(124,050)</u>	<u>(124,050)</u>
Net expenditure		<u>(11,484)</u>	<u>(11,484)</u>
Net movement in funds		(11,484)	(11,484)
<b>Reconciliation of funds</b>			
Total funds brought forward		<u>153,275</u>	<u>153,275</u>
Total funds carried forward		<u>141,791</u>	<u>141,791</u>

The notes on pages 7 to 9 form an integral part of these financial statements.

Page 4

## Hawley Pre School

### Statement of Financial Activities for the Year Ended 31 August 2023 (continued)

Year to 31st August 2022

	Note	Unrestricted funds £	Total 2022 £
<b>Income and Endowments from:</b>			
Donations and legacies		107,132	107,132
Other trading activities		38,541	38,541
Investment income		24	24
Total income		<u>145,697</u>	<u>145,697</u>
<b>Expenditure on:</b>			
Raising funds		(10,929)	(10,929)
Charitable activities		<u>(114,914)</u>	<u>(114,914)</u>
Total expenditure		<u>(125,843)</u>	<u>(125,843)</u>
Net income		<u>19,854</u>	<u>19,854</u>
Net movement in funds		19,854	19,854
<b>Reconciliation of funds</b>			
Total funds brought forward		<u>133,421</u>	<u>133,421</u>
Total funds carried forward		<u>153,275</u>	<u>153,275</u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2022 is shown in note .

The notes on pages 7 to 9 form an integral part of these financial statements.

**Hawley Pre School**  
**(Registration number: 1084456)**  
**Balance Sheet as at 31 August 2023**

	Note	2023 £	2022 £
<b>Current assets</b>			
Debtors		1,400	1,127
Cash at bank and in hand		140,471	152,228
		141,871	153,355
<b>Creditors: Amounts falling due within one year</b>		(80)	(80)
<b>Net assets</b>		141,791	153,275
<b>Funds of the charity:</b>			
<b>Unrestricted income funds</b>			
Unrestricted funds		141,791	153,275
<b>Total funds</b>		141,791	153,275

The financial statements on pages 4 to 9 were approved by the trustees, and authorised for issue on 17 November 2023 and signed on their behalf by:

*Martin Stone*

.....  
 Martin Stone  
 Chairman

*Vicky Sylvester*

.....  
 Vicky Orlik  
 Other officer

The notes on pages 7 to 9 form an integral part of these financial statements.

# Hawley Pre School

## Notes to the Financial Statements for the Year Ended 31 August 2023

### 1 Accounting policies

#### Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

#### Basis of preparation

Hawley Pre School meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

#### Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

#### Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

#### *Donations and legacies*

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

#### *Grants receivable*

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

#### *Investment income*

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

#### Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

## Hawley Pre School

### Notes to the Financial Statements for the Year Ended 31 August 2023 (continued)

#### ***Raising funds***

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

#### ***Charitable activities***

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

#### **Governance costs**

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

#### **Government grants**

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

#### **Taxation**

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

#### **Trade debtors**

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

#### **Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

## **Hawley Pre School**

### **Notes to the Financial Statements for the Year Ended 31 August 2023 (continued)**

#### **2 Taxation**

The charity is a registered charity and is therefore exempt from taxation.

#### **3 Related party transactions**

## Hawley Pre School

### Detailed Statement of Financial Activities for the Year Ended 31 August 2023

	<b>Total 2023 £</b>	<b>Total 2022 £</b>
<b>Income and Endowments from:</b>		
Donations and legacies (analysed below)	85,879	107,132
Other trading activities (analysed below)	25,843	38,541
Investment income (analysed below)	844	24
Total income	112,566	145,697
<b>Expenditure on:</b>		
Raising funds (analysed below)	(7,101)	(10,929)
Charitable activities (analysed below)	(116,949)	(114,914)
Total expenditure	(124,050)	(125,843)
Net (expenditure)/income	(11,484)	19,854
Net movement in funds	(11,484)	19,854
<b>Reconciliation of funds</b>		
Total funds brought forward	153,275	133,421
Total funds carried forward	141,791	153,275

This page does not form part of the statutory financial statements.

## Hawley Pre School

### Detailed Statement of Financial Activities for the Year Ended 31 August 2023 (continued)

	<b>Total 2023 £</b>	<b>Total 2022 £</b>
<b><i>Donations and legacies</i></b>		
Appeals and donations	-	900
UK Government grants	85,879	106,232
	85,879	107,132
<b><i>Other trading activities</i></b>		
Sales of purchased goods	315	352
Fundraising	1,719	1,921
Fees and supplies	23,809	36,268
	25,843	38,541
<b><i>Investment income</i></b>		
Interest on cash deposits	844	24
	844	24
<b><i>Raising funds</i></b>		
Purchases	(7,101)	(10,929)
	(7,101)	(10,929)
<b><i>Charitable activities</i></b>		
Wages and salaries	(92,276)	(94,571)
Staff pensions (Defined contribution) - pension scheme 1	(2,568)	(1,341)
Staff training	(4,677)	(1,488)
Rent	(11,640)	(10,072)
Insurance	(976)	(877)
Telephone and fax	(533)	(533)
Office expenses	-	53
Computer software and maintenance costs	(402)	(1,147)
Trade subscriptions	(238)	(1,438)
Charitable donations	255	(117)
Accountancy fees	(2,378)	(2,328)
Office expenses	(1,444)	(998)
Bank charges	(72)	(57)
	(116,949)	(114,914)

This page does not form part of the statutory financial statements.

## Hawley Pre School

### Independent Examiner's Report to the trustees of Hawley Pre School

I report to the trustees on my examination of the accounts of Hawley Pre School for the year ended 31 August 2023.

#### Responsibilities and basis of report

As the charity trustees of Hawley Pre School you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

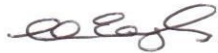
I report in respect of my examination of the Hawley Pre School's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

#### 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 giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of Hawley Pre School as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting 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.



.....  
AIMs Accountants for Business

Twitchen  
Odiham Road  
Riseley  
Berks  
RG7 1SD

17 November 2023

## Hawley Pre School

### Statement of Trustees' Responsibilities

The trustees are responsible for preparing the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities 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 Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that 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 Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees 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 responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on 17 November 2023 and signed on its behalf by:

*Martin Stone*

.....  
Martin Stone  
Chairman

*Vicky Sylvester*

.....  
Vicky Orlik  
Other officer

# Signature Certificate

Reference number: CQAUV-5MYAE-JTBBF-Y9SJ7

## Signer

## Timestamp

## Signature

### Vicky Sylvester

Email: vixcsylvester@gmail.com

Sent: 20 Nov 2023 13:06:48 UTC  
Viewed: 23 Nov 2023 12:27:51 UTC  
Signed: 23 Nov 2023 12:29:04 UTC



### Recipient Verification:

✓ Email verified 23 Nov 2023 12:27:51 UTC

IP address: 90.216.77.167  
Location: Aldershot, United Kingdom

### Martin Stone

Email: mstone1048@hotmail.com

Sent: 20 Nov 2023 13:06:48 UTC  
Viewed: 20 Nov 2023 13:31:00 UTC  
Signed: 24 Nov 2023 13:33:08 UTC



### Recipient Verification:

✓ Email verified 20 Nov 2023 13:31:00 UTC

IP address: 82.23.163.75  
Location: Camberley, United Kingdom

Document completed by all parties on:

24 Nov 2023 13:33:08 UTC

Page 1 of 1



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**HAWLEY MEMORIAL HALL PRE-SCHOOL**

England & Wales - Charity number 1084456

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# Accounts

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Charity registration number: 1084456

# Hawley Pre School

Annual Report and Financial Statements

for the Year Ended 31 August 2022

## **Hawley Pre School**

### **Contents (continued)**

Reference and Administrative Details	
Statement of Financial Activities	1 to 2
Balance Sheet	3
Notes to the Financial Statements	6 to 7
Independent Examiner's Report	11
Statement of Trustees' Responsibilities	12

# Hawley Pre School

## Reference and Administrative Details

### **Chairman**

Martin Stone

### **Other Officers**

Vicky Orlik, - Treasurer

Debbie Pompei, - Committee Member

Mandy Quinn, - Committee Member

Vicky Mackinlay, - Committee Member

Caitlin Mceniry, - Committee Member

### **Charity Registration Number**

1084456

### **Principal Office**

Holy Trinity Hall

Fernhill Road

Blackwater

Camberley

Surrey

GU17 9BN

### **Independent Examiner**

AIMs Accountants for Business

Twitchen

Odiham Road

Riseley

Berks

RG7 1SD

### **Bankers**

HSBC

Farnborough

30 Pricesmead Shopping Centre

Farnborough

Hampshire

Surrey

GU14 6YB

**HAWLEY PRE-SCHOOL, BLACKWATER, GU17 9BN**  
**TRUSTEES' ANNUAL REPORT 2022**

- 1 This report covers the period from 1<sup>st</sup> September 2021 to 31<sup>st</sup> August 2022.
- 2 Hawley Pre-school is a registered Charity and is required to be run by a Parents' Committee. Committee members have equal responsibilities as Trustees of the Charity.
- 3 The Committee is the employing body, having legal responsibility for the Pre-school.
- 4 The role of the staff is to care for the children, to manage the sessions, and to implement and carry out the work that helps the pre-school achieve its overall purpose, which is to enhance the development and education of children over the age of two years and under statutory school age, in a parent-involving, community-based body.
- 5 The Pre-school Supervisor is responsible for day-to-day operation, and ensuring that the staff are adequately qualified and briefed.
- 6 The latest OfSTED inspection was undertaken in May 2022. The setting was found to be **GOOD**.
- 7 In the year ending August 31<sup>st</sup> 2022, income was £159,456 (last year £113,268). Outgoings were £139,751 (£104,059).
- 8 On 31<sup>st</sup> August 2022, we had £71,823 in the current bank account, £50,041 in the reserve account, and a further £30,002 in the Asset renewal account. Total assets were £151,868 (£132,157 at 31<sup>st</sup> August 2021).
- 9 These figures will differ from the Audited Accounts because of the different ways debits and credits are dealt with. Both sets of figures result in a surplus close to £20,000.
- 10 The Pre-School Learning Alliance financial model recommends a reserve fund for contingency/emergency/redundancy of at least 1/3<sup>rd</sup> of Annual Turnover. We meet this recommendation.
- 11 Staff were awarded a 10% pay rise in April 2022. This took into account the 6.62% increase in rates for the National Minimum Wage from April 2022.
- 12 The Gross wages bill was £97,910 (last year £78,114).
- 13 £9000 of the wages bill was Statutory Maternity Pay, which we can recover from HMRC.
- 14 Hire of Holy Trinity Hall was our second highest continuing cost, at £10,070.
- 15 Together, wages and hall hire amounted to 78% of our expenditure.
- 16 Our principal income stream is the children's session fees. 3 and 4year old children are funded for up to 5 sessions (15 hours) a week from the term following their third birthday (funding comes from the Government and the hourly rate is determined and paid by Hampshire County Council (HCC)). A further 15 hours, at the same funding rate, is available if parents fall within financial criteria set by the Government.
- 17 Overall, funding for sessions from HCC was £108,947 (£89,564).
- 18 Income from parents' fees was £35,209 (£16,624)
- 19 In the year under review, we spent over £4,500 on renewing equipment.
- 20 We will continue to replace equipment in the current year as deemed necessary.
- 21 We believe that these improvements increase the Pre-school's value to the local community, and help to provide a suitable environment for the children to learn and play.
- 22 Fundraising brought in £2,956 this year and our thanks go to all who helped raise this amount, and to those who donated.
- 23 The staff put in many hours preparing for sessions and ensuring we keep up to date with the many changes to standards, and the endless requirements of governing bodies.
- 24 In the year of this report, staff were qualified to a minimum of Level 3. We also had 2 qualified "bank" staff who we can call upon at times of shortage.
- 25 Our thanks go to the staff for their commitment to the Pre-school.
- 26 The Pre-school is required to operate within the guidelines of a set Constitution, overseen by the Pre-school Learning Alliance and the Charity Commission.
- 27 We also follow the requirements of OfSTED.
- 28 The Committee was elected at the 2021 AGM. The secretary resigned in December 2021.

**29** And finally, the Staff and the Committee thank all the parents for choosing Hawley Pre-school, and for entrusting us to look after their children.

We confirm this report was endorsed by the Committee members and circulated to those with children registered at the Pre-school.

Martin Stone (Chairman)

Vicky Orlik (Treasurer)

Debbie Pompei (A/Secretary)

Other Committee members for the period of this report were;

Vicky Mackinlay, Caitlin McEniry and, (co-opted), Mandy Quinn (Pre-school Supervisor)

(MS December 2022. Trustee Annual Report 2022. Annual Reports. 832 words.)

## HAWLEY PRE-SCHOOL SUMMARY OF ACCOUNTS 2021-2022

INCOME	£
SESSION FEES	145156
FUNDRAISING/DONATIONS	2956
UNIFORM	300
SMP REFUND	8401
FOOD VCHRS	720
HALL REFUND	1348
OTHER	575
TOTAL	159456
OUTGOINGS	£
HALL HIRE	11420
WAGES PAID	102858
OTHER PAY COSTS	3669
STAFF TRAINING	1247
SUPPLIERS	9452
STAFF/COMMITTEE PAYMENTS	6575
FEES RETURNED	3677
OTHER	853
TOTAL	139751
2021-2022 SURPLUS	19705

## HAWLEY PRE-SCHOOL SUMMARY OF ACCOUNTS 2020-2021

INCOME	£
SESSION FEES	106187
FUNDRAISING/DONATIONS	1223
UNIFORM	498
SNACKS	111
GRANTS/SSP/JRS	4364
OTHER	885
TOTAL	113268
OUTGOINGS	£
HALL HIRE	9280
WAGES PAID	72881
OTHER PAY COSTS	5233
ASSET RENEWAL	6727
STAFF TRAINING	810
SUPPLIERS	5622
STAFF/COMMITTEE PAYMENTS	2662
OTHER	844
TOTAL	104059
2020-2021 SURPLUS	9209

## Hawley Pre School

### Statement of Financial Activities for the Year Ended 31 August 2022

Year to 31 August 2022

	Unrestricted funds £	Total 2022 £
	Note	
<b>Income and Endowments from:</b>		
Donations and legacies	107,132	107,132
Other trading activities	38,541	38,541
Investment income	24	24
	145,697	145,697
<b>Total income</b>		
<b>Expenditure on:</b>		
Raising funds	(10,929)	(10,929)
Charitable activities	(114,914)	(114,914)
	(125,843)	(125,843)
<b>Total expenditure</b>		
Net income	19,854	19,854
Net movement in funds	19,854	19,854
<b>Reconciliation of funds</b>		
Total funds brought forward	133,421	133,421
Total funds carried forward	153,275	153,275

Year to 31st August 2021

	Unrestricted funds £	Total 2021 £
	Note	
<b>Income and Endowments from:</b>		
Donations and legacies	92,452	92,452
Other trading activities	20,788	20,788
Investment income	7	7
	113,247	113,247
<b>Total income</b>		
<b>Expenditure on:</b>		
Raising funds	(3,928)	(3,928)
Charitable activities	(100,251)	(100,251)
	(104,179)	(104,179)
<b>Total expenditure</b>		
Net income	9,068	9,068
Net movement in funds	9,068	9,068
<b>Reconciliation of funds</b>		
Total funds brought forward	124,354	124,354
Total funds carried forward	133,422	133,422

The notes on pages 5 to 6 form an integral part of these financial statements.

## **Hawley Pre School**

### **Statement of Financial Activities for the Year Ended 31 August 2022 (continued)**

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2021 is shown in note .

The notes on pages 5 to 6 form an integral part of these financial statements.  
Page 2

**Hawley Pre School**  
**(Registration number: 1084456)**  
**Balance Sheet as at 31 August 2022**

	Note	2022 £	2021 £
<b>Current assets</b>			
Debtors		1,127	1,293
Cash at bank and in hand		152,227	132,208
		153,354	133,501
<b>Creditors: Amounts falling due within one year</b>		(80)	(79)
<b>Net assets</b>		153,274	133,422
<b>Funds of the charity:</b>			
<b>Unrestricted income funds</b>			
Unrestricted funds		153,275	133,422
<b>Total funds</b>		153,275	133,422

The financial statements on pages 1 to 5 were approved by the trustees, and authorised for issue on 18 November 2022 and signed on their behalf by:

# Hawley Pre School

## Notes to the Financial Statements for the Year Ended 31 August 2022

### 1 Accounting policies

#### Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

#### Basis of preparation

Hawley Pre School meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

#### Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

#### Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

#### *Donations and legacies*

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

#### *Grants receivable*

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

#### *Investment income*

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

#### Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

#### *Raising funds*

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

# Hawley Pre School

## Notes to the Financial Statements for the Year Ended 31 August 2022 (continued)

### *Charitable activities*

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

### **Governance costs**

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

### **Government grants**

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

### **Taxation**

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

### **Trade debtors**

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

### **Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

## **2 Taxation**

The charity is a registered charity and is therefore exempt from taxation.

## Hawley Pre School

### Statement of Financial Activities by fund for the Year Ended 31 August 2022

	<b>Total Unrestricted Funds 2022 £</b>	<b>Total Unrestricted Funds 2021 £</b>
<b>Income and Endowments from:</b>		
Donations and legacies	107,132	92,452
Other trading activities	38,541	20,788
Investment income	24	7
Total income	<u>145,697</u>	<u>113,247</u>
<b>Expenditure on:</b>		
Raising funds	(10,929)	(3,928)
Charitable activities	<u>(114,914)</u>	<u>(100,251)</u>
Total expenditure	<u>(125,843)</u>	<u>(104,179)</u>
Net income	<u>19,854</u>	<u>9,068</u>
Net movement in funds	19,854	9,068
<b>Reconciliation of funds</b>		
Total funds brought forward	<u>133,421</u>	<u>124,354</u>
Total funds carried forward	<u><u>153,275</u></u>	<u><u>133,422</u></u>

## Hawley Pre School

### Detailed Statement of Financial Activities for the Year Ended 31 August 2022

	Total 2022 £	Total 2021 £
<b>Income and Endowments from:</b>		
Donations and legacies (analysed below)	107,132	92,452
Other trading activities (analysed below)	38,541	20,788
Investment income (analysed below)	24	7
Total income	<u>145,697</u>	<u>113,247</u>
<b>Expenditure on:</b>		
Raising funds (analysed below)	(10,929)	(3,928)
Charitable activities (analysed below)	(114,914)	(100,251)
Total expenditure	<u>(125,843)</u>	<u>(104,179)</u>
Net income	<u>19,854</u>	<u>9,068</u>
Net movement in funds	19,854	9,068
<b>Reconciliation of funds</b>		
Total funds brought forward	<u>133,421</u>	<u>124,354</u>
Total funds carried forward	<u>153,275</u>	<u>133,422</u>

## Hawley Pre School

### Detailed Statement of Financial Activities for the Year Ended 31 August 2022 (continued)

	Total 2022 £	Total 2021 £
<i><b>Donations and legacies</b></i>		
Appeals and donations	900	762
UK Government grants	106,232	91,690
	107,132	92,452
<i><b>Other trading activities</b></i>		
Sales of purchased goods	352	498
Fundraising	1,921	-
Fees and supplies	36,268	17,342
Other income	-	2,948
	38,541	20,788
<i><b>Investment income</b></i>		
Interest on cash deposits	24	7
	24	7
<i><b>Raising funds</b></i>		
Purchases	(10,929)	(3,928)
	(10,929)	(3,928)
<i><b>Charitable activities</b></i>		
Wages and salaries	(94,571)	(77,002)
Staff pensions (Defined contribution) - pension scheme 1	(1,341)	(1,590)
Staff training	(1,488)	(810)
Rent	(10,072)	(9,280)
Insurance	(877)	(832)
Equipment repairs and renewals	-	(6,705)
Telephone and fax	(533)	(547)
Office expenses	53	(463)
Computer software and maintenance costs	(1,147)	(1,602)
Trade subscriptions	(1,438)	(26)
Charitable donations	(117)	-
Accountancy fees	(2,328)	(1,320)
Office expenses	(998)	(29)
Sundry expenses	-	(45)
Bank charges	(57)	-
	(114,914)	(100,251)

This page does not form part of the statutory financial statements.

## Hawley Pre School

### Independent Examiner's Report to the trustees of Hawley Pre School

I report to the trustees on my examination of the accounts of Hawley Pre School for the year ended 31 August 2022.

#### Responsibilities and basis of report

As the charity trustees of Hawley Pre School 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 Hawley Pre School'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 giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of Hawley Pre School as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting 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.

 .....

AIMs Accountants for Business

Twitchen  
Odiham Road  
Riseley  
Berks  
RG7 1SD

18 November 2022

## Hawley Pre School

### Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities 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 Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that 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 Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees 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 responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on 18 November 2022 and signed on its behalf by:

*Martin Stone*



.....  
Martin Stone  
Chairman

*Vicky Sylvester*

.....  
Vicky Orlik  
Other Officer

# Signature Certificate

Reference number: QZAUV-QBHM2-F7QGI-UHDFJ

Signer	Timestamp	Signature
<b>Martin Stones</b> Email: stoner115@hotmail.com Sent: 06 Dec 2022 16:45:34 UTC Viewed: 11 Dec 2022 14:33:18 UTC Signed: 11 Dec 2022 14:34:16 UTC		
<b>Recipient Verification:</b> ✓Email verified	11 Dec 2022 14:33:18 UTC	IP address: 82.23.163.75 Location: Camberley, United Kingdom
<b>Vicky Sylvester</b> Email: vixcsylvester@gmail.com Sent: 06 Dec 2022 16:45:34 UTC Viewed: 13 Dec 2022 16:37:58 UTC Signed: 13 Dec 2022 16:38:35 UTC		
<b>Recipient Verification:</b> ✓Email verified	13 Dec 2022 16:37:58 UTC	IP address: 90.216.77.167 Location: Aldershot, United Kingdom

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13 Dec 2022 16:38:35 UTC

Page 1 of 1



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**HAWLEY MEMORIAL HALL PRE-SCHOOL**

England & Wales - Charity number 1084456

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# Accounts

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Charity registration number: 1084456

# Hawley Pre School

Annual Report and Financial Statements

for the Year Ended 31 August 2021

# **Hawley Pre School**

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## **Hawley Pre School**

### **Reference and Administrative Details**

<b>Chairman</b>	Martin Stone
<b>Other Officers</b>	Vicky Orlik, - Treasurer Katy Smith, - Secretary Debbie Pompei, - Committee Member Mandy Quinn, - Committee Member Vicky Mackinlay, - Committee Member
<b>Principal Office</b>	Holy Trinity Hall Fernhill Road Blackwater Camberley Surrey GU17 9BN
<b>Charity Registration Number</b>	1084456
<b>Bankers</b>	HSBC Farnborough 30 Pricesmead Shopping Centre Farnborough Hampshire Surrey GU14 6YB
<b>Independent Examiner</b>	AIMs Accountants for Business Twitchen Odiham Road Riseley Berks RG7 1SD



## **HAWLEY PRE-SCHOOL, BLACKWATER, GU17 9BN** **TRUSTEES' ANNUAL REPORT 2021**

- 1 This report covers the period from 1<sup>st</sup> September 2020 to 31<sup>st</sup> August 2021.
- 2 Hawley Pre-school is a registered Charity and is required to be run by a Parents' Committee. Committee members have equal responsibilities as Trustees of the Charity.
- 3 The Committee is the employing body, having legal responsibility for the Pre-school.
- 4 The role of the staff is to care for the children, to manage the sessions, and to implement and carry out the work that helps the pre-school achieve its overall purpose, which is to enhance the development and education of children over the age of two years and under statutory school age, in a parent-involving, community-based body.
- 5 The Pre-school Supervisor is responsible for day-to-day operation and ensuring that the staff are adequately qualified and briefed.
- 6 The latest OfSTED inspection was undertaken in November 2016. The setting was found to be **outstanding**.
  
- 7 In the year ending August 31<sup>st</sup> 2021, income was £113,268 (last year £109,307). Outgoings were £104,059 (£95,761).
- 8 On 31<sup>st</sup> August 2021, we had £67,112 in the current bank account, £50,021 in the reserve account, and a further £15,021 in the Asset renewal account. Total assets were £132,157 (£122,947 at 31<sup>st</sup> August 2020)
- 9 The Pre-School Learning Alliance model for running a setting like ours recommends a reserve fund for contingency/emergency/redundancy of at least 1/3<sup>rd</sup> of Annual Turnover. We meet this recommendation.
  
- 10 Staff were awarded a 2.5% pay rise in April 2021. This took into account the revised rates for the Governments Living Wage from April 2021.
- 11 The Gross wages bill was £78,114 (last year £72,164),
- 12 Hire of Holy Trinity Hall was our second highest continuing cost, at £9,280.
- 13 Together, wages and hall hire amounted to 84% of our expenditure.
  
- 14 Our principle income stream is the children's session fees. 3 and 4year old children are funded for up to 5 sessions (15 hours) a week from the term following their third birthday (funding comes from the Government and the hourly rate is determined and paid by Hampshire County Council (HCC)). A further 15 hours, at the same funding rate, is available if parents fall within financial criteria set by the Government.
- 15 Overall, funding for sessions from HCC was £89,564 which accounted for 79% of our income.
- 16 Income from parents' fees was £16,624 (14.4%)
  
- 17 In the year under review, we spent over £3,500 on renewing equipment.
- 18 We will continue to replace equipment in the current year as deemed necessary.

- 19 We believe that these improvements increase the Pre-school's value to the local community, and help to provide a suitable environment for the children to learn and play.
- 20 Fundraising brought in £1,223 this year and my thanks go to all who helped raise this amount, and to all those who donated.
- 21 The staff put in many hours preparing for sessions and ensuring we keep up to date with the many changes to standards, and the endless requirements of governing bodies.
- 22 Our 11 permanent staff are qualified to a minimum of Level 3. We also have 2 "bank" staff who we can call upon at times of shortage.
- 23 Our thanks go to the staff for their commitment to the Pre-school.
- 24 The Pre-school is required to operate within the guidelines of a set Constitution, overseen by the Pre-school Learning Alliance and the Charity Commission.
- 25 In 2020, because of the ongoing COVID-19 restrictions we did not hold the Autumn AGM.
- 26 With agreement from all members, the established the Parents' Committee (Trustees) remained in office for a further year.
- 27 And finally, the Staff and the Committee thank all the parents for choosing Hawley Pre-school, and for entrusting us to look after their children.

We confirm this report was endorsed by the Committee members and circulated to all those with children registered at the Pre-school on 16<sup>th</sup> November 2021

Martin Stone (Chairman)

Vicky Orlik (Treasurer)

Katy Smith (Secretary)

Other Committee members for the period of this report were;  
Debbie Pompei, Vicky Mackinlay, Steph da Silva and (co-opted) Mandy Quinn (Pre-school Supervisor)

(MS November 2021. Trustee Annual Report 2021. Annual Reports. 753 words.)

## Hawley Pre School

### Statement of Financial Activities for the Year Ended 31 August 2021

#### Year to 31 August 2020

	Note	Unrestricted funds £	Total 2021 £
<b>Income and Endowments from:</b>			
Donations and legacies		92,452	92,452
Other trading activities		20,788	20,788
Investment income	4	<u>7</u>	<u>7</u>
Total income		<u>113,247</u>	<u>113,247</u>
<b>Expenditure on:</b>			
Raising funds		(3,928)	(3,928)
Charitable activities		<u>(100,251)</u>	<u>(100,251)</u>
Total expenditure		<u>(104,179)</u>	<u>(104,179)</u>
Net income		<u>9,068</u>	<u>9,068</u>
Net movement in funds		9,068	9,068
<b>Reconciliation of funds</b>			
Total funds brought forward		<u>124,354</u>	<u>124,354</u>
Total funds carried forward	13	<u><u>133,422</u></u>	<u><u>133,422</u></u>

#### Year to 31st August 2019

	Note	Unrestricted funds £	Total 2020 £
<b>Income and Endowments from:</b>			
Donations and legacies		85,244	85,244
Other trading activities		23,612	23,612
Investment income	4	<u>133</u>	<u>133</u>
Total income		<u>108,989</u>	<u>108,989</u>
<b>Expenditure on:</b>			
Raising funds		(5,049)	(5,049)
Charitable activities		<u>(90,217)</u>	<u>(90,217)</u>
Total expenditure		<u>(95,266)</u>	<u>(95,266)</u>
Net income		<u>13,723</u>	<u>13,723</u>
Net movement in funds		13,723	13,723
<b>Reconciliation of funds</b>			
Total funds brought forward		<u>110,632</u>	<u>110,632</u>
Total funds carried forward	13	<u><u>124,355</u></u>	<u><u>124,355</u></u>

The notes on pages 5 to 14 form an integral part of these financial statements.

## **Hawley Pre School**

### **Statement of Financial Activities for the Year Ended 31 August 2021**

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2020 is shown in note 13.

The notes on pages 5 to 14 form an integral part of these financial statements.

## Hawley Pre School

### (Registration number: 1084456) Balance Sheet as at 31 August 2021

	Note	2021 £	2020 £
<b>Current assets</b>			
Debtors	8	1,293	1,293
Cash at bank and in hand	9	<u>132,208</u>	<u>123,140</u>
		133,501	124,433
<b>Creditors: Amounts falling due within one year</b>	10	<u>(79)</u>	<u>(78)</u>
<b>Net assets</b>		<u>133,422</u>	<u>124,355</u>
<b>Funds of the charity:</b>			
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>133,422</u>	<u>124,355</u>
<b>Total funds</b>	13	<u>133,422</u>	<u>124,355</u>

The financial statements on pages 2 to 14 were approved by the trustees, and authorised for issue on 24 December 2021 and signed on their behalf by:

.....  
Martin Stone  
Chairman

.....  
Vicky Orlik  
Other Officer

## Hawley Pre School

### Notes to the Financial Statements for the Year Ended 31 August 2021

#### 1 Accounting policies

##### Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: 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) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

##### Basis of preparation

Hawley Pre School meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

##### Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

##### Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

##### Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

##### *Donations and legacies*

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

##### *Grants receivable*

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

##### *Investment income*

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

## **Hawley Pre School**

### **Notes to the Financial Statements for the Year Ended 31 August 2021**

#### **Expenditure**

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

#### ***Raising funds***

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

#### ***Charitable activities***

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

#### **Governance costs**

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees's meetings and reimbursed expenses.

#### **Government grants**

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

#### **Taxation**

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

#### **Trade debtors**

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

#### **Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

## Hawley Pre School

### Notes to the Financial Statements for the Year Ended 31 August 2021

#### **Borrowings**

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

#### **Fund structure**

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

#### **Financial instruments**

##### *Classification*

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

##### *Recognition and measurement*

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

## Hawley Pre School

### Notes to the Financial Statements for the Year Ended 31 August 2021

#### *Debt instruments*

Debt instruments which meet the following conditions are subsequently measured at amortised cost using the effective interest method:

- (a) The contractual return to the holder is (i) a fixed amount; (ii) a positive fixed rate or a positive variable rate; or (iii) a combination of a positive or a negative fixed rate and a positive variable rate.
- (b) The contract may provide for repayments of the principal or the return to the holder (but not both) to be linked to a single relevant observable index of general price inflation of the currency in which the debt instrument is denominated, provided such links are not leveraged.
- (c) The contract may provide for a determinable variation of the return to the holder during the life of the instrument, provided that (i) the new rate satisfies condition (a) and the variation is not contingent on future events other than (1) a change of a contractual variable rate; (2) to protect the holder against credit deterioration of the issuer; (3) changes in levies applied by a central bank or arising from changes in relevant taxation or law; or (ii) the new rate is a market rate of interest and satisfies condition (a).
- (d) There is no contractual provision that could, by its terms, result in the holder losing the principal amount or any interest attributable to the current period or prior periods.
- (e) Contractual provisions that permit the issuer to prepay a debt instrument or permit the holder to put it back to the issuer before maturity are not contingent on future events, other than to protect the holder against the credit deterioration of the issuer or a change in control of the issuer, or to protect the holder or issuer against changes in levies applied by a central bank or arising from changes in relevant taxation or law.
- (f) Contractual provisions may permit the extension of the term of the debt instrument, provided that the return to the holder and any other contractual provisions applicable during the extended term satisfy the conditions of paragraphs (a) to (c).

Debt instruments that are classified as payable or receivable within one year on initial recognition and which meet the above conditions are measured at the undiscounted amount of the cash or other consideration expected to be paid or received, net of impairment.

With the exception of some hedging instruments, other debt instruments not meeting these conditions are measured at fair value through profit or loss.

Commitments to make and receive loans which meet the conditions mentioned above are measured at cost (which may be nil) less impairment.

#### *Investments*

Investments in non-convertible preference shares and non-puttable ordinary or preference shares (where shares are publicly traded or their fair value is reliably measurable) are measured at fair value through profit or loss. Where fair value cannot be measured reliably, investments are measured at cost less impairment.

Investments in subsidiaries and associates are measured at cost less impairment. For investments in subsidiaries acquired for consideration including the issue of shares qualifying for merger relief, cost is measured by reference to the nominal value of the shares issued plus fair value of other consideration. Any premium is ignored.

## Hawley Pre School

### Notes to the Financial Statements for the Year Ended 31 August 2021

#### *Derivative financial instruments*

The charity uses derivative financial instruments to reduce exposure to foreign exchange risk and interest rate movements. The charity does not hold or issue derivative financial instruments for speculative purposes.

Derivatives are initially recognised at fair value at the date a derivative contract is entered into and are subsequently remeasured to their fair value at each reporting date. The resulting gain or loss is recognised in statement of financial activities immediately unless the derivative is designated and effective as a hedging instrument, in which event the timing of the recognition in statement of financial activities depends on the nature of the hedge relationship.

#### *Fair value measurement*

The best evidence of fair value is a quoted price for an identical asset in an active market. When quoted prices are unavailable, the price of a recent transaction for an identical asset provides evidence of fair value as long as there has not been a significant change in economic circumstances or a significant lapse of time since the transaction took place. If the market is not active and recent transactions of an identical asset on their own are not a good estimate of fair value, the fair value is estimated by using a valuation technique.

#### **2 Income from donations and legacies**

	<b>Unrestricted funds General £</b>	<b>Total funds £</b>
Donations and legacies;		
Donations from individuals	762	762
Grants, including capital grants;		
Government grants	91,690	91,690
<b>Total for 2021</b>	<b>92,452</b>	<b>92,452</b>
<b>Total for 2020</b>	<b>85,244</b>	<b>85,244</b>

#### **3 Income from other trading activities**

	<b>Unrestricted funds General £</b>	<b>Total funds £</b>
Trading income;		
Sales of goods and services	498	498
Membership subscriptions	17,342	17,342
Other income from other trading activities	2,948	2,948
<b>Total for 2021</b>	<b>20,788</b>	<b>20,788</b>
<b>Total for 2020</b>	<b>23,612</b>	<b>23,612</b>

## Hawley Pre School

### Notes to the Financial Statements for the Year Ended 31 August 2021

#### 4 Investment income

	<b>Unrestricted funds General £</b>	<b>Total funds £</b>
Interest receivable and similar income; Interest receivable on bank deposits	<u>7</u>	<u>7</u>
<b>Total for 2021</b>	<u>7</u>	<u>7</u>
<b>Total for 2020</b>	<u>133</u>	<u>133</u>

## Hawley Pre School

### Notes to the Financial Statements for the Year Ended 31 August 2021

#### 5 Expenditure on charitable activities

	Note	Unrestricted funds General £	Total funds £
Governance costs		100,177	100,177
		74	74
<b>Total for 2021</b>		100,251	100,251
<b>Total for 2020</b>		90,217	90,217
			<b>Total expenditure £</b>

#### 6 Analysis of governance and support costs

##### Governance costs

	Unrestricted funds General £	Total funds £
Other governance costs	74	74
	74	74
<b>Total for 2021</b>	74	74
<b>Total for 2020</b>	49	49

## Hawley Pre School

### Notes to the Financial Statements for the Year Ended 31 August 2021

#### 7 Taxation

The charity is a registered charity and is therefore exempt from taxation.

#### 8 Debtors

	2021 £	2020 £
Trade debtors	1,293	1,293

#### 9 Cash and cash equivalents

	2021 £	2020 £
Cash on hand	51	206
Cash at bank	132,157	122,934
	<u>132,208</u>	<u>123,140</u>

#### 10 Creditors: amounts falling due within one year

	2021 £	2020 £
Other creditors	(1)	(2)
Accruals	80	80
	<u>79</u>	<u>78</u>

## Hawley Pre School

### Notes to the Financial Statements for the Year Ended 31 August 2021

#### 11 Analysis of net assets between funds

	<b>Unrestricted funds General £</b>	<b>Total funds at 31 August 2021 £</b>
Current assets	133,501	133,501
Current liabilities	(79)	(79)
<b>Total net assets</b>	<b>133,422</b>	<b>133,422</b>
	<b>Unrestricted funds General £</b>	<b>Total funds at 31 August 2020 £</b>
Current assets	124,433	124,433
Current liabilities	(78)	(78)
<b>Total net assets</b>	<b>124,355</b>	<b>124,355</b>

#### 12 Analysis of net funds

	<b>At 1 September 2020 £</b>	<b>At 31 August 2021 £</b>
Cash at bank and in hand	123,140	123,140
<b>Net debt</b>	<b>123,140</b>	<b>123,140</b>
	<b>At 1 September 2019 £</b>	<b>At 31 August 2020 £</b>
Cash at bank and in hand	109,647	109,647
<b>Net debt</b>	<b>109,647</b>	<b>109,647</b>

#### 13 Funds

	<b>Balance at 1 September 2020 £</b>	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Balance at 31 August 2021 £</b>
<b>Unrestricted funds</b>				
General	124,354	113,247	(104,179)	133,422
	<b>124,354</b>	<b>113,247</b>	<b>(104,179)</b>	<b>133,422</b>

## Hawley Pre School

### Notes to the Financial Statements for the Year Ended 31 August 2021

	Balance at 1 September 2019 £	Incoming resources £	Resources expended £	Balance at 31 August 2020 £
<b>Unrestricted funds</b>				
General	<u>110,632</u>	<u>108,989</u>	<u>(95,266)</u>	<u>124,355</u>

## Hawley Pre School

### Statement of Financial Activities by fund for the Year Ended 31 August 2021

	<b>Total Unrestricted Funds 2021 £</b>	<b>Total Unrestricted Funds 2020 £</b>
<b>Income and Endowments from:</b>		
Donations and legacies	92,452	85,244
Other trading activities	20,788	23,612
Investment income	7	133
Total income	<u>113,247</u>	<u>108,989</u>
<b>Expenditure on:</b>		
Raising funds	(3,928)	(5,049)
Charitable activities	<u>(100,251)</u>	<u>(90,217)</u>
Total expenditure	<u>(104,179)</u>	<u>(95,266)</u>
Net income	<u>9,068</u>	<u>13,723</u>
Net movement in funds	9,068	13,723
<b>Reconciliation of funds</b>		
Total funds brought forward	<u>124,354</u>	<u>110,632</u>
Total funds carried forward	<u><u>133,422</u></u>	<u><u>124,355</u></u>

## Hawley Pre School

### Detailed Statement of Financial Activities for the Year Ended 31 August 2021

	Total 2021 £	Total 2020 £
<b>Income and Endowments from:</b>		
Donations and legacies (analysed below)	92,452	85,244
Other trading activities (analysed below)	20,788	23,612
Investment income (analysed below)	7	133
Total income	<u>113,247</u>	<u>108,989</u>
<b>Expenditure on:</b>		
Raising funds (analysed below)	(3,928)	(5,049)
Charitable activities (analysed below)	<u>(100,251)</u>	<u>(90,217)</u>
Total expenditure	<u>(104,179)</u>	<u>(95,266)</u>
Net income	<u>9,068</u>	<u>13,723</u>
Net movement in funds	9,068	13,723
<b>Reconciliation of funds</b>		
Total funds brought forward	<u>124,354</u>	<u>110,632</u>
Total funds carried forward	<u><u>133,422</u></u>	<u><u>124,355</u></u>

## Hawley Pre School

### Detailed Statement of Financial Activities for the Year Ended 31 August 2021

	Total 2021 £	Total 2020 £
<i><b>Donations and legacies</b></i>		
Appeals and donations	762	701
UK Government grants	91,690	84,543
	<u>92,452</u>	<u>85,244</u>
<i><b>Other trading activities</b></i>		
Sales of purchased goods	498	110
Fees and supplies	17,342	17,643
Other income	2,948	5,859
	<u>20,788</u>	<u>23,612</u>
<i><b>Investment income</b></i>		
Interest on cash deposits	7	133
	<u>7</u>	<u>133</u>
<i><b>Raising funds</b></i>		
Purchases	(3,928)	(5,049)
	<u>(3,928)</u>	<u>(5,049)</u>
<i><b>Charitable activities</b></i>		
Wages and salaries	(77,002)	(71,098)
Staff pensions (Defined contribution) - pension scheme 1	(1,590)	(1,570)
Staff training	(810)	(324)
Rent	(9,280)	(8,620)
Insurance	(832)	(832)
Equipment repairs and renewals	(6,705)	(3,557)
Telephone and fax	(547)	(543)
Office expenses	(463)	(435)
Computer software and maintenance costs	(1,602)	(2,358)
Trade subscriptions	(26)	(251)
Accountancy fees	(1,320)	(580)
Office expenses	(29)	(34)
Sundry expenses	(45)	(15)
	<u>(100,251)</u>	<u>(90,217)</u>

This page does not form part of the statutory financial statements.

## Hawley Pre School

### Statement of Trustees' Responsibilities

The trustees are responsible for preparing the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities 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 Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that 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 applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The trustees 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.

Approved by the trustees of the charity on 24 December 2021 and signed on its behalf by:

.....  
Martin Stone  
Chairman

.....  
Vicky Orlik  
Other Officer

## Hawley Pre School

### Independent Examiner's Report to the trustees of Hawley Pre School

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 August 2021 which are set out on pages 2 to 14.

#### Respective responsibilities of trustees and examiner

As the charity's trustees of Hawley Pre School 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 Hawley Pre School'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 giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of Hawley Pre School as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting 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.



.....  
AIMs Accountants for Business

Twitchen  
Odiham Road  
Riseley  
Berks  
RG7 1SD

24 December 2021