

# 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

	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		145,697	145,697
<b>Expenditure on:</b>			
Raising funds		(10,929)	(10,929)
Charitable activities		(114,914)	(114,914)
Total expenditure		(125,843)	(125,843)
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

	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		7	7
Total income		113,247	113,247
<b>Expenditure on:</b>			
Raising funds		(3,928)	(3,928)
Charitable activities		(100,251)	(100,251)
Total expenditure		(104,179)	(104,179)
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:

The notes on pages 5 to 6 form an integral part of these financial statements.  
Page 3

# **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

	Total Unrestricted Funds 2022 £	Total Unrestricted Funds 2021 £
<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
	<hr/>	<hr/>
Total income	145,697	113,247
<b>Expenditure on:</b>		
Raising funds (analysed below)	(10,929)	(3,928)
Charitable activities (analysed below)	(114,914)	(100,251)
	<hr/>	<hr/>
Total expenditure	(125,843)	(104,179)
	<hr/>	<hr/>
Net income	19,854	9,068
	<hr/>	<hr/>
Net movement in funds	19,854	9,068
<b>Reconciliation of funds</b>		
Total funds brought forward	133,421	124,354
	<hr/>	<hr/>
Total funds carried forward	153,275	133,422
	<hr/>	<hr/>

## Hawley Pre School

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

	Total 2022 £	Total 2021 £
<b><i>Donations and legacies</i></b>		
Appeals and donations	900	762
UK Government grants	106,232	91,690
	<u>107,132</u>	<u>92,452</u>
<b><i>Other trading activities</i></b>		
Sales of purchased goods	352	498
Fundraising	1,921	-
Fees and supplies	36,268	17,342
Other income	-	2,948
	<u>38,541</u>	<u>20,788</u>
<b><i>Investment income</i></b>		
Interest on cash deposits	24	7
	<u>24</u>	<u>7</u>
<b><i>Raising funds</i></b>		
Purchases	(10,929)	(3,928)
	<u>(10,929)</u>	<u>(3,928)</u>
<b><i>Charitable activities</i></b>		
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)	-
	<u>(114,914)</u>	<u>(100,251)</u>

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

Document completed by all parties on:  
13 Dec 2022 16:38:35 UTC

Page 1 of 1



Signed with PandaDoc

PandaDoc is a document workflow and certified eSignature solution trusted by 30,000+ companies worldwide.

