

# Horns Drove Community Childcare Ltd

England & Wales · Charity number 1112355

## Details

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**Other names** HORNS DROVE COMMUNITY PRE-SCHOOL

**Status** Registered

**Legal form** Charitable company

**Company number** [05604221](#)

**Registered** 2005-12-01

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

## Contact

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**Address** Horns Drove Community Childcare  
Bakers Drove  
Rownhams  
Southampton  
SO16 8AD

**Phone** 02380737207

**Email** [enquiries@hornsdrove.uk](mailto:enquiries@hornsdrove.uk)

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

## Activities

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**Objects:** The objects of the Pre-school (?the Objects?) are 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:- 4.1 Offering appropriate play, education and care 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; 4.2 Encouraging the study of the needs of such children and their families and promoting public interest in and recognition of such needs; 4.3 Instigating and adhering to and furthering the aims and objects of the Pre school Learning Alliance.

**Activities:** Provision of pre-school care and education, after-school care and holiday club

## 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 SOUTHAMPTON
- Hampshire

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-08-31	£297,363	£279,085	-	-
2024-08-31	£282,285	£266,697	-	-
2023-08-31	£263,055	£266,435	-	-
2022-08-31	£252,532	£209,222	-	-
2021-08-31	£185,724	£161,589	-	-

## Trustees

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Name	Role	Appointed
Alexandra Wales		2025-09-09
Faye Alexandra Burton		2023-12-13
Julie Margaret Meintjes		2022-09-14

**Horns Drove Community Childcare Ltd**

England & Wales - Charity number 1112355

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# Accounts

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Registered number  
05604221

Horns Drove Community Childcare Ltd

Accounts

31 August 2025

**Horns Drove Community Childcare Ltd**  
**Profit and Loss Account**  
**for the year ended 31 August 2025**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
<b>Turnover</b>	297,363	276,058
Other income	-	6,227
Cost of raw materials and consumables	(14,511)	(43,032)
<b>Gross profit</b>	<u>282,852</u>	<u>239,253</u>
Staff costs	(7,173)	-
Depreciation and other amounts written off assets	(9,519)	(9,419)
Other charges	(279,085)	(221,941)
<b>(Loss)/profit before taxation</b>	<u>(12,925)</u>	<u>7,893</u>
<b>(Loss)/profit</b>	<u>(12,925)</u>	<u>7,893</u>

**Horns Drove Community Childcare Ltd**  
**Registered number: 05604221**  
**Balance Sheet**  
**as at 31 August 2025**

	<b>2025</b>		<b>2024</b>
	£		£
Fixed assets	32,954		42,473
Current assets	143,733	141,807	
Creditors: amounts falling due within one year	<u>(8,250)</u>	<u>(1,460)</u>	
Net current assets	<u>135,483</u>		<u>140,347</u>
Total assets less current liabilities	168,437		182,820
Accruals and deferred income	<u>(3,542)</u>		<u>(5,000)</u>
<b>Net assets</b>	<u>164,895</u>		<u>177,820</u>
<b>Capital and reserves</b>	<u>164,895</u>		<u>177,820</u>
	<b>Number</b>		<b>Number</b>
Average number of employees	<u>15</u>		<u>15</u>

The company is a private company limited by guarantee and incorporated in England. Its registered office is Bakers Drove, Rownhams, Southampton, SO16 8AD.

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the micro entity provisions of the Companies Act 2006 and FRS 105, The Financial Reporting Standard applicable to the Micro-entities Regime. The accounts have been delivered in accordance with the provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

Julie Meintjes  
 Director  
 Approved by the board on 12 January 2026

**Horns Drove Community Childcare Ltd**  
**Detailed profit and loss account items**  
**for the year ended 31 August 2025**

*This schedule does not form part of the statutory accounts*

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
<b>Sales</b>		
Sales	<u>297,363</u>	<u>276,058</u>
<b>Other income</b>		
Other operating income	-	3,736
Interest receivable	-	2,491
	<u>-</u>	<u>6,227</u>
<b>Cost of raw materials and consumables</b>		
Purchases	<u>14,511</u>	<u>43,032</u>
<b>Staff costs</b>		
Temporary staff and recruitment	4,011	-
Staff training and welfare	3,162	-
	<u>7,173</u>	<u>-</u>
<b>Depreciation and other amounts written off assets</b>		
Depreciation	<u>9,519</u>	<u>9,419</u>
<b>Other charges</b>		
Premises costs:		
Rent	1,585	-
Service charges	1,563	-
Light and heat	6,552	-
	<u>9,700</u>	<u>-</u>
General administrative expenses:		
Telephone and internet	230	-
Postage	3	-
Stationery and printing	288	-
Subscriptions	621	-
Bank charges	122	-
Insurance	2,073	-
Equipment expensed	662	11,191
Equipment hire	-	7,695
Software	3,436	-
Repairs and maintenance	6,317	-
Sundry expenses	391	-
	<u>14,143</u>	<u>18,886</u>
Legal and professional costs:		
Accountancy fees	5,778	-
Advertising and PR	71	-
Other legal and professional	34	-
	<u>5,883</u>	<u>-</u>
Other		
Subcontractor costs	29,070	-
Direct labour	220,289	203,055
	<u>249,359</u>	<u>203,055</u>
	<u>279,085</u>	<u>221,941</u>

**Horns Drove Community Childcare Ltd**

England & Wales - Charity number 1112355

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# Accounts

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**HORNS DROVE COMMUNITY CHILDCARE LTD**  
**FINANCIAL STATEMENTS**  
**31<sup>st</sup> August 2024**

Charity Number 1112355

**HORNS DROVE COMMUNITY CHILDCARE LTD**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 August 2024**

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# **HORNS DROVE COMMUNITY CHILDCARE LTD**

## **TRUSTEES ANNUAL REPORT**

### **FOR THE YEAR ENDED 31 August 2024**

The trustees have pleasure in presenting their report and the unaudited financial statements of the charity for the year ended 31<sup>st</sup> August 2024

#### **REGISTERED OFFICE**

Bakers Drove, Rownhams, Southampton SO16 8AD

#### **REGISTERED COMPANY NUMBER**

05604221 (England and Wales)

#### **TRUSTEES**

Sam Judd  
Julie Meintjes  
Faye Burton (appointed December 2023)  
Vicki Ansell (resigned December 2023)  
Kirsty Cook (resigned December 2023)

#### **INDEPENDENT EXAMINER**

Do the Numbers Ltd, 37 Upper Brownhill Road, Southampton SO16 5NG

#### **CONSTITUTION**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006

The Charity was registered and the Company incorporated on 26<sup>th</sup> October 2005

*All documents available from the directors upon request.*

#### **OBJECTIVES and AIMS**

We operate a Pre School for children from two years to starting school.  
This operates 9am to 3pm in term time with around 60 children on roll.  
Our Breakfast club runs from 7:45 to 9 am and caters for children aged two to eleven  
Our RASCALS after school club runs from 3pm to 6pm and caters for children aged three to eleven.  
Our Holiday Club runs from 8.30 am to 6pm each day for children aged three to eleven.  
Our setting allows us to provide formal activities under the EYFS and informal holiday activities.  
We confirm that we have complied with section 17 of the Charities Act 2011 for public benefit.

#### **GOVERNANCE and MANAGEMENT**

All trustees are non executive and receive no remuneration for their roles.  
Trustees are appointed by serving Trustees and are normally parents of children attending our setting bringing different skill sets and an understanding of what the setting needs to thrive.  
The Board of Trustees have responsibility for all the major decisions of the charity.  
The Trustees delegate the day to day running of the charity to the Childcare Manager, who manages the Pre school Deputy Manager and the RASCALS Deputy Manager who in turn manage their teams who care and provide for children in their care. Daily decisions are made by the Managers with larger decisions reviewed and agreed by the Trustees.

#### **RESERVES POLICY**

We have a Reserve Policy in place and the reserved funds cover three months of running costs at a minimum. We divert funds into this on an ongoing monthly basis in order to replace or refurbish our current building which should last for another 14 years, according to the recommended lifespan of a building of this type.

# **HORNS DROVE COMMUNITY CHILDCARE LTD**

## **TRUSTEES ANNUAL REPORT**

### **FOR THE YEAR ENDED 31 August 2024**

#### **STATEMENT OF TRUSTEES RESPONSIBILITIES**

The trustees (who are also directors of Horns Drove Community Childcare for the purposes of company law) are responsible for preparing the trustee's report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations

Company law requires the members to prepare financial statements for each financial period. Under company law the members must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period.

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

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

The members are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

#### **SIGNED ON BEHALF OF THE TRUSTEES**

Sam Judd

Faye Burton  
29<sup>th</sup> March 2025

**HORNS DROVE COMMUNITY CHILDCARE LTD  
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES  
FOR THE YEAR ENDED 31 August 2024**

I report on the accounts of the charity for the year ended 31 August 2024 which are set out on pages 4 to 7

**RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER**

The Charity's Trustees (who are also Directors for the purposes of company law) are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act'). Having satisfied myself that the accounts of Horns Drove Community Preschool are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.


**BASIS OF INDEPENDENT EXAMINER'S REPORT**

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

**INDEPENDENT EXAMINER'S STATEMENT**

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements:  
to keep accounting records in accordance with section 130 of the 2011 Act; and  
to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.
- (3) the accounting requirements of section 396 of the 2006 were not met.



Do the Numbers Ltd, 37 Upper Brownhill Road, Southampton SO16 5NG

25<sup>th</sup> March 2025

**HORNS DROVE COMMUNITY CHILDCARE LTD**  
**INCOME AND EXPENDITURE ACCOUNT**  
**FOR THE YEAR ENDED 31 August 2024**

	Note	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2024 £	2023 £
<b>INCOMING RESOURCES</b>						
Donations and Legacies	1	0			0	35,257
Childcare Fees		210,254			210,254	101,091
Childcare funding		65,804			65,804	124,278
Fundraising events and uniform sales		455			455	643
Bank interest		2,492			2,492	1,026
Sundry income		3,281			3,281	760
<b>TOTAL INCOMING RESOURCES</b>		<b>282,285</b>	<b>0</b>	<b>0</b>	<b>282,285</b>	<b>263,055</b>
<b>RESOURCES EXPENDED</b>						
Wages, salaries and pensions	2	203,055			203,055	187,663
Building costs		12,258			12,258	10,205
Equipment costs		9,316			9,316	19,676
External activity providers		8,562			8,562	9,775
Cleaning and waste disposal		2,173			2,173	4,792
Vehicle costs		5			5	52
Administration		8,929			8,929	11,255
Insurance		1,791			1,791	3,646
Charitable activities		246,087			246,087	247,065
Accountancy and payroll services		5,877			5,877	5,749
Subscriptions and licences		5,260			5,260	4,338
Depreciation		9,419			9,419	9,120
Legal and professional fees		54			54	163
Governance costs		20,610	0	0	20,610	19,370
<b>TOTAL RESOURCES EXPENDED</b>		<b>266,697</b>	<b>0</b>	<b>0</b>	<b>266,697</b>	<b>266,435</b>
<b>NET INCOMING/ (OUTGOING) RESOURCES</b>		<b>15,588</b>	<b>0</b>	<b>0</b>	<b>15,588</b>	<b>-3,381</b>

The notes on pages 8 to 9 form part of these financial statements.





**HORNS DROVE COMMUNITY CHILDCARE LTD**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 August 2024**

<b>4. FIXED ASSETS</b>	Building £	Fixtures and fittings £	Office equipment £	Vehicles £	Total £	2023 £
<b>COST</b>						
Brought forward at 01.09.23	119,604	31,304	7,414	0	158,321	141,319
Revaluation in year	0				0	0
Additions		0	0	0	0	0
Disposals		0	0		0	0
Carried forward as at 31.08.24	<u>119,604</u>	<u>31,304</u>	<u>7,414</u>	<u>0</u>	<u>158,321</u>	<u>141,319</u>
<b>DEPRECIATION</b>						
Brought forward at 01.09.23	78,387	22,977	3,716	0	105,080	82,842
Charge for the year	6,133	3,339	1,296	0	10,768	7,723
Disposals						0
Carried forward as at 31.08.24	<u>84,520</u>	<u>26,316</u>	<u>5,013</u>	<u>0</u>	<u>115,848</u>	<u>90,565</u>
<b>NET BOOK VALUE</b>						
Brought forward at 01.09.23	<u>41,217</u>	<u>8,327</u>	<u>3,698</u>	<u>0</u>	<u>53,241</u>	<u>58,477</u>
Carried forward as at 31.08.24	<u>35,084</u>	<u>4,988</u>	<u>2,401</u>	<u>0</u>	<u>42,473</u>	<u>50,754</u>

<b>5. CREDITORS</b>	2024 £	2023 £
Accounts Payable	0	5,942
Wages and pension creditors	560	1,547
Sundry Creditors	<u>5,900</u>	<u>15,022</u>
	<u>6,460</u>	<u>22,511</u>

<b>6. RESERVES</b>	01.09.23 b/fwd £	Income £	Expenditure £	Transfers £	c/fwd 31.08.24 £
General unrestricted reserve	162,233	282,285	266,697	-1	177,820
	<u>162,233</u>	<u>282,285</u>	<u>266,697</u>	<u>-1</u>	<u>177,820</u>
		0	0		0

**Horns Drove Community Childcare Ltd**

England & Wales - Charity number 1112355

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# Accounts

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**HORNS DROVE COMMUNITY PRE-SCHOOL**  
**FINANCIAL STATEMENTS**  
**31<sup>st</sup> August 2023**

Charity Number 1112355

**HORNS DROVE COMMUNITY PRE-SCHOOL  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 August 2023**

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# **HORNS DROVE COMMUNITY PRE-SCHOOL TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 August 2023**

The trustees have pleasure in presenting their report and the unaudited financial statements of the charity for the year ended 31<sup>st</sup> August 2023

## **REGISTERED OFFICE**

Bakers Drove, Rownhams, Southampton SO16 8AD

## **REGISTERED COMPANY NUMBER**

05604221 (England and Wales)

## **TRUSTEES**

Sam Judd  
Julie Meintjes  
Kirsty Cook  
Vicki Ansell

## **INDEPENDENT EXAMINER**

Do the Numbers Ltd, 37 Upper Brownhill Road, Southampton SO16 5NG

## **CONSTITUTION**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006

The Charity was registered and the Company incorporated on 26<sup>th</sup> October 2005

*All documents available from the directors upon request.*

## **OBJECTIVES and AIMS**

We operate a Pre School for children from two years to starting school.

This operates 9am to 3pm in term time with around 60 children on roll.

Our Breakfast club runs from 7:45 to 9 am and caters for children aged two to eleven

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Our Holiday Club runs from 8.30 am to 6pm each day for children aged three to eleven.

Our setting allows us to provide formal activities under the EYFS and informal holiday activities.

We confirm that we have complied with section 17 of the Charities Act 2011 for public benefit.

## **GOVERNANCE and MANAGEMENT**

All trustees are non executive and receive no remuneration for their roles.

Trustees are appointed by serving Trustees and are normally parents of children attending our setting bringing different skill sets and an understanding of what the setting needs to thrive.

The Board of Trustees have responsibility for all the major decisions of the charity.

The Trustees delegate the day to day running of the charity to the Childcare Manager, who manages the Pre school Deputy Manager and the RASCALS Deputy Manager who in turn manage their teams who care and provide for children in their care. Daily decisions are made by the Managers with larger decisions reviewed and agreed by the Trustees.

## **RESERVES POLICY**

We have a Reserve Policy in place and the reserved funds cover three months of running costs at a minimum.

We divert funds into this on an ongoing monthly basis in order to replace or refurbish our current building which should last for another 14 years, according to the recommended lifespan of a building of this type.

# **HORNS DROVE COMMUNITY PRE-SCHOOL TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 August 2023**

## **STATEMENT OF TRUSTEES RESPONSIBILITIES**

The trustees (who are also directors of Horns Drove Community Preschool for the purposes of company law) are responsible for preparing the trustee's report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations

Company law requires the members to prepare financial statements for each financial period. Under company law the members must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period.

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

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

The members are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

## **SIGNED ON BEHALF OF THE TRUSTEES**

Sam Judd

Vicki Ansell

4<sup>th</sup> December 2023

**HORNS DROVE COMMUNITY PRE-SCHOOL  
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES  
FOR THE YEAR ENDED 31 August 2023**

I report on the accounts of the charity for the year ended 31 August 2023 which are set out on pages 4 to 7

**RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER**

The Charity's Trustees (who are also Directors for the purposes of company law) are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act'). Having satisfied myself that the accounts of Horns Drove Community Preschool are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

**BASIS OF INDEPENDENT EXAMINER'S REPORT**

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

**INDEPENDENT EXAMINER'S STATEMENT**

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements:  
to keep accounting records in accordance with section 130 of the 2011 Act; and  
to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.
- (3) the accounting requirements of section 396 of the 2006 were not met.



Do the Numbers Ltd, 37 Upper Brownhill Road, Southampton SO16 5NG

4<sup>th</sup> December 2023

**HORNS DROVE COMMUNITY PRE-SCHOOL  
INCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED 31 August 2023**

	Note	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2023 £	2022 £
<b>INCOMING RESOURCES</b>						
Donations and Legacies	1	35,257			35,257	100
Childcare Fees		101,091			101,091	115,923
Childcare funding		124,278			124,278	123,724
Fundraising events and uniform sales		643			643	1,101
Bank interest		1026.32			1,026	0
Sundry income		760			760	11,684
<b>TOTAL INCOMING RESOURCES</b>		<b>263,055</b>	<b>0</b>	<b>0</b>	<b>263,055</b>	<b>252,532</b>
0						
<b>RESOURCES EXPENDED</b>						
Wages, salaries and pensions	2	187,663			187,663	163,085
Building costs		10,205			10,205	6,543
Equipment costs		19,676			19,676	12,379
External activity providers		9,775			9,775	2,340
Cleaning and waste disposal		4,792			4,792	3,929
Vehicle costs		52			52	0
Administration		11,255			11,255	5,777
Insurance		3,646			3,646	2,976
Charitable activities		247,065			247,065	197,029
Accountancy and payroll services		5,749			5,749	1,975
Subscriptions and licences		4,338			4,338	3,810
Depreciation		9,120			9,120	6,345
Legal and professional fees		163			163	63
Governance costs		19,370	0	0	19,370	12,193
<b>TOTAL RESOURCES EXPENDED</b>		<b>266,435</b>	<b>0</b>	<b>0</b>	<b>266,435</b>	<b>209,222</b>
0						
0.00						
<b>NET INCOMING/ (OUTGOING) RESOURCES</b>		<b>-3,381</b>	<b>0</b>	<b>0</b>	<b>-3,381</b>	<b>43,310</b>

The notes on pages 8 to 9 form part of these financial statements.

**HORNS DROVE COMMUNITY PRE-SCHOOL  
BALANCE SHEET  
AS AT 31<sup>st</sup> AUGUST 2023**

	Note	2023		2022	
		£	£	£	£
<b>FIXED ASSETS</b>					
Tangible assets	4		54,509		49,010
			<u>54,509</u>		<u>49,010</u>
<b>CURRENT ASSETS</b>					
Trade Debtors			12,024		28,501
Prepayments					
Cash at bank and in hand			<u>125,980</u>		<u>137,003</u>
			<u>138,005</u>		<u>165,504</u>
<b>CURRENT LIABILITIES</b>					
Trade Creditors	5		5,942		2,387
Accruals and other creditors			<u>16,569</u>		<u>38,820</u>
			<u>22,511</u>		<u>41,207</u>
<b>NET CURRENT ASSETS</b>			<u>115,494</u>		<u>124,298</u>
<b>NET ASSETS</b>			<u>170,003</u>		<u>173,307</u>
<b>FUNDS</b>					
General Fund	6		<u>170,004</u>		<u>173,306</u>
<b>TOTAL FUNDS</b>			<u>170,004</u>		<u>173,306</u>
			-1		1

These financial statements were approved on 4<sup>th</sup> December 2023

Sam Judd 0 Vicki Ansell

The notes on pages 8 to 9 form part of these financial statements.



**HORNS DROVE COMMUNITY PRE-SCHOOL  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 August 2023**

<b>4. FIXED ASSETS</b>	Building £	Fixtures and fittings £	Office equipment £	Vehicles £	Total £	2022 £
<b>COST</b>						
Brought forward at 01.09.22	119,604	23,123	3,193	0	145,919	141,319
Revaluation in year	0				0	0
Additions		9,449	4,221	0	13,670	0
Disposals		0	0		0	0
Carried forward as at 31.08.23	<u>119,604</u>	<u>32,572</u>	<u>7,414</u>	<u>0</u>	<u>159,590</u>	<u>141,319</u>
<b>DEPRECIATION</b>						
Brought forward at 01.09.22	74,951	19,638	2,320	0	96,910	82,842
Charge for the year	3,435	3,339	1,396	0	8,170	7,723
Disposals						0
Carried forward as at 31.08.23	<u>78,387</u>	<u>22,977</u>	<u>3,716</u>	<u>0</u>	<u>105,080</u>	<u>90,565</u>
<b>NET BOOK VALUE</b>						
Brought forward at 01.09.22	<u>44,652</u>	<u>3,485</u>	<u>872</u>	<u>0</u>	<u>49,010</u>	<u>58,477</u>
Carried forward as at 31.08.23	<u>41,217</u>	<u>9,595</u>	<u>3,698</u>	<u>0</u>	<u>54,509</u>	<u>50,754</u>

<b>5. CREDITORS</b>	2023 £	2022 £
Accounts Payable	5,942	2,387
Accruals	0	5,595
Wages and pension creditors	1,547	5,246
Sundry Creditors	<u>15,022</u>	<u>27,979</u>
	<u>22,511</u>	<u>41,207</u>

<b>6. RESERVES</b>	01.09.22 b/fwd £	Income £	Expenditure £	Transfers £	c/fwd 31.08.23 £
General unrestricted reserve	173,385	263,055	266,435		170,004
	<u>173,385</u>	<u>263,055</u>	<u>266,435</u>	<u>0</u>	<u>170,004</u>

**Horns Drove Community Childcare Ltd**

England & Wales - Charity number 1112355

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# Accounts

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**HORNS DROVE COMMUNITY PRE-SCHOOL  
FINANCIAL STATEMENTS  
31<sup>st</sup> August 2022**

Charity Number 1112355

**HORNS DROVE COMMUNITY PRE-SCHOOL  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 August 2022**

**CONTENTS**

Trustees annual report	3
Independent examiner's report to the trustees	5
Statement of financial activities	6
Balance sheet	7
Notes to the financial statements	8 to 9

# **HORNS DROVE COMMUNITY PRE-SCHOOL TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 August 2022**

The trustees have pleasure in presenting their report and the unaudited financial statements of the charity for the year ended 31<sup>st</sup> August 2022

## **REGISTERED OFFICE**

Bakers Drove, Rownhams, Southampton SO16 8AD

## **REGISTERED COMPANY NUMBER**

05604221 (England and Wales)

## **TRUSTEES**

Lisa Mallen  
Kirsty Cook  
Vicki Ansell

## **INDEPENDENT EXAMINER**

Do the Numbers Ltd, 37 Upper Brownhill Road, Southampton SO16 5NG

## **CONSTITUTION**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006

The Charity was registered and the Company incorporated on 26<sup>th</sup> October 2005, the company  
*All documents available from the directors upon request.*

## **OBJECTIVES and AIMS**

We operate a Pre School for children from two years to starting school.

This operates 9am to 3pm in term time with around 60 children on roll.

Our Breakfast club runs from 7:45 to 9 am and caters for children aged two to eleven

Our RASCALS after school club runs from 3pm to 6pm and caters for children aged three to eleven.

Our Holiday Club runs from 8.30 am to 6pm each day for children aged three to eleven.

Our setting allows us to provide formal activities under the EYFS and informal holiday activities.

We confirm that we have complied with section 17 of the Charities Act 2011 for public benefit.

## **GOVERNANCE and MANAGEMENT**

All trustees are non executive and receive no remuneration for their roles.

Trustees are appointed by serving Trustees and are normally parents of children attending our setting bringing different skill sets and an understanding of what the setting needs to thrive.

The Board of Trustees have responsibility for all the major decisions of the charity.

The Trustees delegate the day to day running of the charity to the Childcare Manager, who manages the Pre school Deputy Manager and the RASCALS Deputy Manager who in turn manage their teams who care and provide for children in their care. Daily decisions are made by the Managers with larger decisions reviewed and agreed by the Trustees.

## **RESERVES POLICY**

We have a Reserve Policy in place and the reserved funds cover three months of running costs at a minimum.

We divert funds into this on an ongoing monthly basis in order to replace or refurbish our current building which should last for another 14 years, according to the recommended lifespan of a building of this type.

# **HORNS DROVE COMMUNITY PRE-SCHOOL TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 August 2022**

## **STATEMENT OF TRUSTEES RESPONSIBILITIES**

The trustees (who are also directors of Horns Drove Community Preschool for the purposes of company law) are responsible for preparing the trustee's report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations

Company law requires the members to prepare financial statements for each financial period. Under company law the members must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period.

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

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

The members are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

## **SIGNED ON BEHALF OF THE TRUSTEES**

Kirsty Cook

Vicki Ansell  
29<sup>th</sup> May 2023

**HORNS DROVE COMMUNITY PRE-SCHOOL  
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES  
FOR THE YEAR ENDED 31 August 2022**

I report on the accounts of the charity for the year ended 31 August 2022 which are set out on pages 4 to 7

**RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER**

The Charity's Trustees (who are also Directors for the purposes of company law) are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act'). Having satisfied myself that the accounts of Horns Drove Community Preschool are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

**BASIS OF INDEPENDENT EXAMINER'S REPORT**

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

**INDEPENDENT EXAMINER'S STATEMENT**

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements: to keep accounting records in accordance with section 130 of the 2011 Act; and to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.
- (3) the accounting requirements of section 396 of the 2006 were not met.



Do the Numbers Ltd, 37 Upper Brownhill Road, Southampton SO16 5NG

29<sup>th</sup> May 2023

**HORNS DROVE COMMUNITY PRE-SCHOOL  
INCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED 31 August 2022**

	Note	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2022 £	2021 £
<b>INCOMING RESOURCES</b>						
Donations and Legacies	1	100			100	7,412
Childcare Fees		115,923			115,923	91,227
Childcare funding		123,724			123,724	84,088
Fundraising events and uniform sales		1,101			1,101	1,470
Bank interest		0			0	5
Sundry income		11,684			11,684	1,522
<b>TOTAL INCOMING RESOURCES</b>		<b>252,532</b>	<b>0</b>	<b>0</b>	<b>252,532</b>	<b>185,724</b>
<b>RESOURCES EXPENDED</b>						
Wages, salaries and pensions	2	163,085			163,085	123,385
Building costs		6,543			6,543	3,870
Equipment costs		12,379			12,379	5,752
External activity providers		2,340			2,340	245
Cleaning and waste disposal		3,929			3,929	4,758
Vehicle costs		0			0	920
Administration		5,777			5,777	4,590
Insurance		2,976			2,976	2,589
Charitable activities		197,029			197,029	146,110
Accountancy and payroll services		1,975			1,975	3,633
Subscriptions and licences		3,810			3,810	3,210
Depreciation		6,345			6,345	7,725
Legal and professional fees		63			63	912
Governance costs		12,193	0	0	12,193	15,480
<b>TOTAL RESOURCES EXPENDED</b>		<b>209,222</b>	<b>0</b>	<b>0</b>	<b>209,222</b>	<b>161,589</b>
<b>NET INCOMING/ (OUTGOING) RESOURCES</b>		<b>43,310</b>	<b>0</b>	<b>0</b>	<b>43,310</b>	<b>24,135</b>

The notes on pages 8 to 9 form part of these financial statements.

**HORNS DROVE COMMUNITY PRE-SCHOOL  
BALANCE SHEET  
AS AT 31<sup>st</sup> AUGUST 2022**

	Note	2022		2021	
		£	£	£	£
<b>FIXED ASSETS</b>					
Tangible assets	4		49,010		50,754
			<u>49,010</u>		<u>50,754</u>
<b>CURRENT ASSETS</b>					
Trade Debtors		28,501		-892	
Prepayments				1,758	
Cash at bank and in hand		<u>137,003</u>		<u>86,421</u>	
		<u>165,504</u>		<u>87,287</u>	
<b>CURRENT LIABILITIES</b>					
Trade Creditors	5	2,387		-286	
Accruals and other creditors		<u>38,820</u>		<u>8,330</u>	
		<u>41,207</u>		<u>8,044</u>	
<b>NET CURRENT ASSETS</b>			<u>124,298</u>		<u>79,243</u>
<b>NET ASSETS</b>			<u>173,307</u>		<u>129,997</u>
<b>FUNDS</b>					
General Fund	6		<u>173,306</u>		<u>129,995</u>
<b>TOTAL FUNDS</b>			<u>173,306</u>		<u>129,995</u>

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These financial statements were approved on 29<sup>th</sup> May 2023

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Kirsty Cook

Vicki Ansell

The notes on pages 8 to 9 form part of these financial statements.

**HORNS DROVE COMMUNITY PRE-SCHOOL  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 August 2022**

**1. ACCOUNTING POLICIES**

**Basis of accounting**

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value and the revaluation of certain fixed assets, and in accordance with applicable United Kingdom accounting standards and The requirements of the Statement of Recommended Practice 'Accounting and Reporting by Charities' issued in March 2005 (SORP 2005).

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably

**Liabilities**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

Expenditure is accounted for on an accruals basis.

**Taxation**

The Charity and the company are exempt from tax.

**Fixed assets**

All fixed assets are initially recorded at cost.

Assets donated to the charity and those fully depreciated are deemed to have residual value of £1

A detailed schedule is held by the board.

Land and buildings	4% straight line
Fixtures and fittings	25% straight line
Office equipment	25% straight line

**Pension costs**

The charity operates a defined contribution pension scheme for all employees.

**2. EMPLOYEES**

2022      2021

The average number of employees during the year, was as follows:

11      11

No employee received remuneration of more than £50,000 during the year (2021 Nil).

**3. TRUSTEES**

Lisa Mallen, Trustee and Director, was paid £1,975 (2021 £3,620) in respect of accountancy services.

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the current or previous year.

No expenses were reimbursed to any individual trustee during the current or previous year.

**HORNS DROVE COMMUNITY PRE-SCHOOL  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 August 2022**

<b>4. FIXED ASSETS</b>	Building	Fixtures and fittings	Office equipment	Vehicles	Total	2021
	£	£	£	£	£	£
<b>COST</b>						
Brought forward at 01.09.21	119,604	19,485	2,229	0	141,317	141,319
Revaluation in year	0				0	0
Additions		3,638	964	0	4,602	0
Disposals		0	0		0	0
Carried forward as at 31.08.22	<u>119,604</u>	<u>23,123</u>	<u>3,193</u>	<u>0</u>	<u>145,919</u>	<u>141,319</u>
<b>DEPRECIATION</b>						
Brought forward at 01.09.21	70,167	18,522	1,875	0	90,565	82,842
Charge for the year	4,784	1,116	445	0	6,345	7,723
Disposals						0
Carried forward as at 31.08.22	<u>74,951</u>	<u>19,638</u>	<u>2,320</u>	<u>0</u>	<u>96,910</u>	<u>90,565</u>
<b>NET BOOK VALUE</b>						
Brought forward at 01.09.21	<u>49,436</u>	<u>963</u>	<u>353</u>	<u>0</u>	<u>50,753</u>	<u>58,477</u>
Carried forward as at 31.08.22	<u>44,652</u>	<u>3,485</u>	<u>872</u>	<u>0</u>	<u>49,010</u>	<u>50,754</u>

<b>5. CREDITORS</b>	2022	2021
	£	£
Accounts Payable	2,387	-286
Accruals	5,595	4,094
Wages and pension creditors	5,246	2,249
Sundry Creditors	<u>27,979</u>	<u>1,988</u>
	<u>41,207</u>	<u>8,044</u>

<b>6. RESERVES</b>	01.09.21 b/fwd	Income	Expenditure	Transfers	c/fwd 31.08.22
	£	£	£	£	£
General unrestricted reserve	129,995	252,532	209,222		173,306
	<u>129,995</u>	<u>252,532</u>	<u>209,222</u>	<u>0</u>	<u>173,306</u>

**Horns Drove Community Childcare Ltd**

England & Wales - Charity number 1112355

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# Accounts

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**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED  
31 AUGUST 2021  
FOR  
HORNS DROVE COMMUNITY PRE-SCHOOL**

**HORNS DROVE COMMUNITY PRE-SCHOOL**

**CONTENTS OF THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 AUGUST 2021**

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**HORNS DROVE COMMUNITY PRE-SCHOOL**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**FOR THE YEAR ENDED 31 AUGUST 2021**

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**Reference and Administrative Details**

**Trustees**

L Mallen

K Cook

V Ansell

**Registered Company Number**

05604221 (England and Wales)

**Registered Charity Number**

1112355

**Registered Office**

Bakers Drove

Rownhams

Southampton

SO16 8AD

**Independent Examiner**

Dean Weale

2 Betteridge Drive

Rownhams

Southampton

SO16 8LE

## **HORNS DROVE COMMUNITY PRE-SCHOOL**

### **REPORT OF THE TRUSTEES**

#### **FOR THE YEAR ENDED 31 AUGUST 2021**

---

The members, directors for the purposes of company law, presents the annual report together with the financial statements of the charitable company for the year ended 31 August 2021.

### **OBJECTIVES AND ACTIVITIES**

#### **Objectives and Aims**

There are three main parts to the business. Firstly, our Pre-School which offers high quality childcare in the community for ages two years and nine months to starting school at four years old, Monday to Friday, term time 9am - 3pm, with currently 61 on the register. Secondly our RASCALS after school club which caters for school age children after school from 3pm to 6pm. Thirdly our Holiday Club for four to eleven year olds operates daily every holiday from 8.30am - 6pm.

#### **Public Benefit**

The company is set up to provide Pre-School, after school and holiday club facilities for the local community, enabling a full day of activity if required. The setting provides a variety of activities under the formal Early Years guidance and also less formal in the after school and holiday clubs.

The trustees confirm that we have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

#### **Nature Of Governing Document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

#### **Recruitment and Appointment of Trustees**

All Trustees are non-executive and receive no remuneration in relation to their roles as Trustees. Mrs L Mallen was paid during the year for accounting and bookkeeping services. Trustees are appointed by serving Trustees and are normally parents of children attending our setting, bringing different skill sets and an understanding of what the setting needs to thrive.

## **HORNS DROVE COMMUNITY PRE-SCHOOL**

### **REPORT OF THE TRUSTEES**

#### **FOR THE YEAR ENDED 31 AUGUST 2021**

---

#### **Organisational Structure**

The Board of Trustees have responsibility for all the major decisions of the charity. The Trustees delegate the day to day running of the charity to the Childcare Manager, who manages the Pre-School Deputy Manager and the RASCALS Deputy Manager who in turn manage their teams who care and provide for children in their care. Daily decisions are made by the Managers with larger decisions reviewed and agreed by the Trustees.

#### **Risk Management**

The Trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

### **ACHIEVEMENT AND PERFORMANCE**

#### **Charitable Activities**

We are open during term time offering sessional Pre-school or full day care depending on the needs of our parents. We are open from 9am to 3pm for Pre-School and 3pm to 6pm for our after school club.

We are supported with fund raising by The Friends of Horns Drove Community Pre-School who are a group of volunteer parents. We encourage parents and carers to take an active role in their children's time with us at preschool as this is both beneficial to the child and the adults.

Our after school club RASCALS continues to grow and flourish and we have in excess of fifty children on the register between four and eleven years. This club operates during term time between the hours of 3pm and 6pm. We also offer a holiday club throughout the year and this has become well attended and continues to grow.

We have been operating from our custom built lodge for fifteen years now and it remains a lovely environment for the children to learn, develop and explore in a safe and secure setting.

**HORNS DROVE COMMUNITY PRE-SCHOOL**

**REPORT OF THE TRUSTEES**

**FOR THE YEAR ENDED 31 AUGUST 2021**

---

**FINANCIAL REVIEW**

**Reserves Policy**

We have a Reserve Policy in place and the reserved funds cover three months of running costs at a minimum. We divert funds into this on an ongoing monthly basis in order to replace or refurbish our current building which should last for another 14 years, according to the recommended lifespan of a building of this type.

**Plans for Future Periods**

We continue to invest in staff training and development and minor internal and external refurbishment. In the future we will focus on staff training and development, minor internal and external refurbishments and updating our IT equipment.

The annual report was approved by the members of the charity on 23 September 2022 and signed on its behalf by:

.....  
L Mallen (Trustee)

## **HORNS DROVE COMMUNITY PRE-SCHOOL**

### **STATEMENT OF TRUSTEE'S RESPONSIBILITIES**

#### **FOR THE YEAR ENDED 31 AUGUST 2021**

---

The trustee's (who are also directors of Horns Drove Community Preschool for the purposes of company law) are responsible for preparing the trustee's report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the members to prepare financial statements for each financial period. Under company law the members must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the members are required to:

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

The members are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the members of the charity on 22 September 2022 and signed on its behalf by:



Mrs Lisa Mallen

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF:**

**HORNS DROVE COMMUNITY PRE-SCHOOL**

---

I report to the charity Trustees on my examination of the accounts of the Company for the year ended 31 August 2021 set out on pages 9 to 15.

**Respective Responsibilities of Trustees and Examiner**

The Charity's Trustees (who are also Directors for the purposes of company law) are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of Horns Drove Community Preschool are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

**Independent Examiner's Statement**

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

- 1) accounting records were not kept in respect of Horns Drove Community Preschool as required by section 386 of the 2006 Act; or
- 2) the accounts did not accord with the accounting records; or
- 3) the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
- 4) the accounts have not prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102)].

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.

Dean Weale  
Dean Weale  
2 Betteridge Drive  
Rownhams  
Southampton  
SO16 8LE

5 August 2022

**HORNS DROVE COMMUNITY PRE-SCHOOL****STATEMENT OF FINANCIAL ACTIVITIES****FOR THE YEAR ENDED 31 AUGUST 2021**

	Notes	Unrestricted Funds	2021 Total	2020 Total
<b>INCOME AND ENDOWMENTS FROM:</b>				
Donations and legacies		7,412	7,412	10,664
<b>Charitable activities</b>		175,315	175,315	140,900
Other trading activities	3	1,470	1,470	634
Investment income	4	5	5	62
Other income		1,522	1,522	110
Total		185,724	185,724	152,370
<b>EXPENDITURE ON</b>				
<b>Charitable activities</b>				
Childcare services		149,244	149,244	144,806
Other expenses		12,345	12,345	14,148
Total		161,589	161,589	158,954
<b>NET INCOME</b>		24,135	24,135	(6,584)
<b>RECONCILIATION OF FUNDS:</b>				
Total funds brought forward		105,860	105,860	112,444
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>129,995</u>	<u>129,995</u>	<u>105,860</u>

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

**HORNS DROVE COMMUNITY PRE-SCHOOL**

**BALANCE SHEET**

**AS AT 31 AUGUST 2021**

	Notes	Unrestricted Funds £	2021 Total £	2020 Total £
<b>FIXED ASSETS</b>				
Tangible Assets	9	50,754	50,754	58,477
<b>CURRENT ASSETS</b>				
Debtors		(892)	(892)	3,386
Cash at bank		86,420	86,420	54,197
Prepayments		1,758	1,758	4,792
<b>TOTAL CURRENT ASSETS</b>		87,286	87,286	62,375
<b>CREDITORS: AMOUNTS FALLING DUE IN LESS THAN</b>	10	8,045	8,045	14,992
<b>NET CURRENT ASSETS</b>		79,241	79,241	47,383
<b>NET ASSETS</b>		<u>129,995</u>	<u>129,995</u>	<u>105,860</u>
<b>CHARITY FUNDS</b>				
Unrestricted funds	12	129,995	129,995	105,860
<b>TOTAL FUNDS</b>		<u>129,995</u>	<u>129,995</u>	<u>105,860</u>

The financial statements were approved by the Board of Trustees on 23 September 2022 and were signed on its behalf by:



.....  
Mrs Lisa Mallen  
Trustee

## HORNS DROVE COMMUNITY PRE-SCHOOL

### NOTES TO THE FINANCIAL STATEMENTS

#### FOR THE YEAR ENDED 31 AUGUST 2021

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#### 1. CHARITY STATUS

The charity is limited by guarantee, incorporated in England and Wales.

The address of its registered office is:

Bakers Drove  
Rownhams  
Southampton  
SO16 8AD

#### 2 ACCOUNTING POLICIES

##### Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

##### Statement of compliance

The financial statements have been prepared in accordance with the 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 (FRS102)), the Financial Reporting Standard applicable in the UK and The Republic of Ireland" (FRS102). They also comply with the Companies Act 2006 and Charities Act 2011.

##### Basis of preparation

Horns Drove Community 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.

##### Going Concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

##### 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.

## **HORNS DROVE COMMUNITY PRE-SCHOOL**

### **NOTES TO THE FINANCIAL STATEMENTS**

#### **FOR THE YEAR ENDED 31 AUGUST 2021**

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#### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

#### **Expenditure**

Liabilities are recognised as expenditure as so as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

#### **Taxation**

The charity is considered to pass the test 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.

#### **Tangible Fixed Assets**

Depreciation is provided at the following annual rates in order to write off the cost less estimated residual value of each asset over its estimated useful life:

Land and buildings	- 4% straight line
Fixtures and fittings	-25% straight line
Office equipment	- 25% straight line

#### **Fund Accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the Trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

## HORNS DROVE COMMUNITY PRE-SCHOOL

### NOTES TO THE FINANCIAL STATEMENTS

#### FOR THE YEAR ENDED 31 AUGUST 2021

#### 2 ACCOUNTING POLICIES (continued)

##### Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

#### 3 OTHER TRADING ACTIVITIES

	2021 £	2020 £
Fundraising events	1,046	634
Uniform sales	424	-
	<u>1,470</u>	<u>634</u>

#### 4 INVESTMENT INCOME

	2021 £	2020 £
Bank interest received	<u>5</u>	<u>62</u>

#### 5 NET INCOMING RESOURCES

	2021 £	2020 £
Net resources are stated after charging:		
Depreciation - owned assets	<u>7,724</u>	<u>9,464</u>

#### 6 TRUSTEES' REMUNERATION AND BENEFITS

Mrs L Mallen, a Trustee of Horns Drove Community Pre-School was paid £3,620 (2020: £3,220) in respect of accountancy services.

##### Trustees' Expenses

There were no Trustees' expenses paid for the year ended 31 August 2021 (2020: £nil)

#### 7 TAXATION

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

**HORNS DROVE COMMUNITY PRE-SCHOOL**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 AUGUST 2021**

**8 STAFF COSTS**

The average monthly number of employees during the year was as follows:

	<b>2021</b>	<b>2020</b>
Childcare	10	10
Administration	1	1
	<u>11</u>	<u>11</u>

No employees received emoluments in excess of £60,000.

**9 TANGIBLE FIXED ASSETS**

	<b>Building</b>	<b>Fixtures &amp; Fittings</b>	<b>Office Equipment</b>	<b>Total</b>
<b>COST</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Cost brought forward	119,604	19,486	2,229	141,319
Additions	-	-	-	-
Disposals	-	-	-	-
Cost carried forward	<u>119,604</u>	<u>19,486</u>	<u>2,229</u>	<u>141,319</u>
<b>DEPRECIATION</b>				
Depreciation brought forward	65,383	15,860	1,599	82,842
Depreciation charge	4,784	2,662	277	7,723
Depreciation on disposals	-	-	-	-
Depreciation carried forward	<u>70,167</u>	<u>18,522</u>	<u>1,876</u>	<u>90,565</u>
<b>NET BOOK VALUE</b>				
At 31 August 2021	<u>49,437</u>	<u>964</u>	<u>353</u>	<u>50,754</u>
At 31 August 2020	<u>54,221</u>	<u>3,626</u>	<u>630</u>	<u>58,477</u>

**HORNS DROVE COMMUNITY PRE-SCHOOL**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 AUGUST 2021**

**10 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Creditors control account	(286)	1,352
Accruals	4,094	6,399
PAYE and NIC creditor	1,632	1,804
Other creditors	2,605	5,437
	<u>8,045</u>	<u>14,992</u>

**11 MOVEMENT IN FUNDS**

	<b>At 1.9.20</b>	<b>Net movement in funds</b>	<b>At 31.8.21</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>			
General fund	<u>105,860</u>	<u>24,135</u>	<u>129,995</u>

Net movement in funds, included in the above are as follows:

	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Movement in funds</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>			
General fund	185,724	161,589	24,135.00
Total funds	<u>185,724</u>	<u>161,589</u>	<u>24,135.00</u>

**HORNS DROVE COMMUNITY PRE-SCHOOL****DETAILED STATEMENT OF FINANCIAL ACTIVITIES****FOR THE YEAR ENDED 31 AUGUST 2020**

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	2021	2020
	£	£
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Grants	7,080	10,664
Gifts and donations	332	-
	<u>7,412</u>	<u>10,664</u>
<b>Charitable activities</b>		
Funding	84,088	70,323
Preschool income	28,260	15,125
RASCALS income	37,371	42,816
Holiday club income	22,881	13,370
Pre-school consumables	1,215	
Pre-school administration	1,500	
Debtors adjustments	-	(734)
Bank Charges recovered	-	-
Parties & gifts & trips	-	-
	<u>175,315</u>	<u>140,900</u>
<b>Other trading activities</b>		
Fundraising events	1,046	634
Uniform sales	424	-
	<u>1,470</u>	<u>634</u>
<b>Investment income</b>		
Bank interest received	5	62
<b>Other</b>		
Other income	1,522	110
	<u>1,522</u>	<u>110</u>
<b>Total incoming resources</b>	<b>185,724</b>	<b>152,370</b>
<b>EXPENDITURE ON:</b>		
<b>Charitable activities</b>		
Rent	1,318	1,318
Insurance	2,589	2,036
Heat, light and power	2,276	1,633
Preschool wages and salaries	82,592	76,800
RASCALS wages and salaries	23,213	22,705
Holiday club wages	14,318	14,066
Employers NIC	1,333	3,233
	<u>127,639</u>	<u>121,791</u>

**HORNS DROVE COMMUNITY PRE-SCHOOL****DETAILED STATEMENT OF FINANCIAL ACTIVITIES****FOR THE YEAR ENDED 31 AUGUST 2020**

---

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
<b>Charitable activities (continued)</b>		
Employers pensions	1,929	1,637
Recruitment expenses	48	34
DBS Checks	39	61
Staff welfare	22	-
Travelling expenses	40	-
Minibus lease	665	3,990
Minibus expenses	71	250
Motor insurance	144	624
Telephone & Broadband	839	726
Website	297	433
Kindersoft	480	480
Photocopier rental	674	614
Stationery	216	563
Printing & postage	14	48
Books	50	-
Tapestry	154	151
Food vouchers	1,166	-
Advertising	395	-
Consumables - Preschool	829	298
Consumables - RASCALS	1,486	1,151
Equipment - Preschool	2,252	403
Equipment - RASCALS	74	76
Equipment - Office	80	115
Craft materials	509	821
Entertainment hire	245	-
Parties, gifts and trips	9.00	(56)
Uniform costs	515	430
Fund raising costs	113	139
Staff training	274	2,190
Repairs and renewals	276	575
Garden	576	-
Playground	288	-
Cleaning and cleaning materials	3,741	3,832
Waste disposal	1,016	1,072
Premises expenses	1,579	1,751
Subscriptions	363	411
Licences	123	100
Sundries	14	96
	<hr/>	<hr/>
	149,244	144,806

**HORNS DROVE COMMUNITY PRE-SCHOOL**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**

**FOR THE YEAR ENDED 31 AUGUST 2020**

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	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
<b>Other expenditure</b>		
Accountancy	3,620	3,620
Bad debts	-	-
Sage	885	931
Legal and professional	13	13
Bank charges	103	120
Depreciation	7,724	9,464
	<u>12,345</u>	<u>14,148</u>
<b>Total resources expended</b>	161,589	158,954
	<u>24,135</u>	<u>(6,584)</u>