HOLMER PRE-SCHOOL LTD

England & Wales · Charity number 1120276

Details

Status	Registered
Legal form	Charitable company
Company number	06271276
Registered	2007-07-26
Register	View on the Charity Commission register

Contact

Address	30 Moor Park Road Hereford HR4 0RR
Phone	07990907646
Email	holmerpreschool@aol.com

Activities

Objects: TO ENHANCE THE DEVELOPMENT AND EDUCATION OF CHILDREN PRIMARILY UNDER STATUTORY SCHOOL AGE BY ENCOURAGING PARENTS TO UNDERSTAND AND PROVIDE FOR THEIR CHILDREN'S NEED 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 OFFERING OPPORTUNITIES FOR ALL CHILDREN WHATEVER THEIR RACE, CULTURE, RELIGION, MEANS OR ABILITY; (B) ENCOURAGE 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; AND(C) INSTIGATING AND ADHERING TO AND FURTHERING THE AIM OF THE PRE-SCHOOL LEARNING ALLIANCE.

Activities: Provider of Pre school nursery education.

Classification

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

Geography

- **Area of benefit:** NOT DEFINED. IN PRACTICE HEREFORD
- Herefordshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-07-31	£328,383	£312,170	-	-
2024-07-31	£234,890	£229,215	-	-
2023-07-31	£204,772	£205,660	-	-
2022-07-31	£160,906	£172,606	-	-
2021-07-31	£154,389	£142,284	-	-
2020-07-31	£157,350	£155,058	-	-

Trustees

Name	Role	Appointed
CLAIR STENHOUSE		
DORIS MCEWAN		
MARK STENHOUSE		
Rachel Jayne maund		2021-09-01

HOLMER PRE-SCHOOL LTD

England & Wales - Charity number 1120276

Accounts

Charity registration number 1120276

Company registration number 06271276 (England and Wales)

HOLMER PRE-SCHOOL LTD

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JULY 2024

HOLMER PRE-SCHOOL LTD

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr M Stenhouse Mrs C Stenhouse Mrs D Mcewan Ms R Maund
Secretary	Mrs C Stenhouse
Charity number	1120276
Company number	06271276
Registered office	Holmer C of E Academy Holmer Road Hereford Herefordshire England HR4 9RX
Independent examiner	Edward Richards FCCA Thorne & Co 1 St Mary's Street Ross-on-Wye Herefordshire England HR9 5HT

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HOLMER PRE-SCHOOL LTD

HOLMER PRE-SCHOOL LTD

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 JULY 2024

The trustees present their annual report and financial statements for the year ended 31 July 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, a deed of trust, the Companies Act 2006 and "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 2019).

Objectives and activities
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:-
*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 offering opportunities for all children whatever their race, culture, religion, means or ability
*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
*Instigating and adhering to and furthering the aim of the Pre-School Learning Alliance

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance
Through explorative learning we have been able to support the children to be independent with their choices. The stimulating and challenging activities have enabled the children to grow in self-confidence and develop a sense of belonging. As a result of this, being in the school environment and using the school facilities during our daily routine, the children have found the transition from pre-school to school less traumatic.

Financial review
The Trustees consider that it is not necessary to hold reserves, and are happy that the level of income is sufficient to maintain the continuation of the charity.

Structure, governance and management
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 trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:
Mr M Stenhouse
Mrs C Stenhouse
Mrs D Mcewan
Ms R Maund

The company's current policy concerning the payment of trade creditors is to:
- settle the terms of payment with suppliers when agreeing the terms of each transaction;
- ensure that suppliers are made aware of the terms of payment by inclusion of the relevant terms in contracts; and
- pay in accordance with the company's contractual and other legal obligations.

The trustees' report was approved by the Board of Trustees.

MStenhouse

Mr M Stenhouse
Trustee

26 March 2025

STATEMENT OF TRUSTEES' RESPONSIBILITIES
FOR THE YEAR ENDED 31 JULY 2024

The trustees, who are also the directors of Holmer Pre-school Ltd for the purpose of company law. are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law 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, including the income and expenditure, of the charitable company for that year.

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; and

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate 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 Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

HOLMER PRE-SCHOOL LTD

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF HOLMER PRE-SCHOOL LTD

I report to the trustees on my examination of the financial statements of Holmer Pre-school Ltd (the charity) for the year ended 31 July 2024.

Responsibilities and basis of report
As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity 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 the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable 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 that in any material respect:

1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2 the financial statements do not accord with those records; or
3 the financial statements 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 financial statements have not been 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 (FRS 102).

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 financial statements to be reached.

Edward Richards

FCCA
Thorne & Co
1 St Mary's Street
Ross-on-Wye
Herefordshire HR9
5HT England

Dated: 26 March 2025

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 JULY 2024

	Notes	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Income from:			
Charitable activities	3	234,792	204,744
Investments	4	98	28
Total income		234,890	204,772
Expenditure on:			
Charitable activities	5	229,215	205,660
Total expenditure		229,215	205,660
Net income/(expenditure) and movement in funds Reconciliation of funds:		5,675	(888)
Fund balances at 1 August 2023		(3,022)	(2,134)
Fund balances at 31 July 2024		2,653	(3,022)

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

The statement of financial activities also complies with the requirements of an income and expenditure account under the Companies Act 2006.

HOLMER PRE-SCHOOL LTD

BALANCE SHEET

AS AT 31 JULY 2024

	Notes	2024 £	2024 £	2023 £	2023 £
Current assets					
Debtors	10	-		500	
Cash at bank and in hand		25,412		17,274	
		25,412		17,774	
Creditors: amounts falling due within one year	11	(22,759)		(20,796)	
Net current assets/(liabilities)			2,653		(3,022)
The funds of the charity					
Unrestricted funds	12		2,653		(3,022)
			2,653		(3,022)

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 July 2024.

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

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the trustees on 26 March 2025

M Stenhouse

M. STENHOUSE
Trustee 26-3-25

Mr M Stenhouse
Trustee

Company registration number 06271276 (England and Wales)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2024

1 Accounting policies

Charity information

Holmer Pre-school Ltd is a private company limited by guarantee incorporated in England and Wales. The registered office is Holmer C of E Academy, Holmer Road, Hereford, Herefordshire, HR4 9RX, England.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, a deed of trust, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1 Accounting policies (Continued)

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from charitable activities

	Unrestricted	Unrestricted funds funds
	2024	2023
	£	£
Charitable activities		
Pre-School fees	90,572	84,452
Early years funding	144,220	120,292
	234,792	204,744

4 Income from investments

	Unrestricted funds 2024	Unrestricted funds 2023
	£	£
Bank interest received	98	28

5 Expenditure on charitable activities

	Expenditure on charitable activities 2024	Expenditure on charitable activities 2023
	£	£
Direct costs		
Staff costs	178,558	164,765
Purchases, materials, books and equipment	11,080	9,961
Hire of plant and machinery	6,644	4,639
Other operating leases	6,075	4,675
Insurance	727	1,117
Telephone, postage, stationery and computer costs	2,195	1,494
Sundries	1,535	856
Repairs and maintenance	2,715	3,505
Bank charges	188	188
Regulatory costs	291	764
Training	1,993	897
Cleaning and laundry	2,043	1,029
Refreshments	8,456	7,349
Travel expenses	687	985
Heat and light	550	540
Professional fees	3,785	1,275

	227,522	204,039
Share of support and governance costs (see note 6)		
Governance	1,693	1,621
	229,215	205,660
Analysis by fund		
Unrestricted funds	229,215	205,660

6 Support costs allocated to activities

	2024	2023
	£	£
Governance costs	1,693	1,621
Analysed between:		
Expenditure on charitable activities	1,693	1,621

7 Trustees

Mrs C Stenhouse was paid a salary of £57,599 (2023: £55,350) as the Pre-School leader. Pension contributions were paid of £1,254 (2022: £1,268). The payment of salary is permitted by the Governing Document of the charity.

Mrs D Mcewan was paid £35 (2023: £396) for administration work performed for the charity.

Mr M Stenhouse was paid £4,769 (2023: £3,957) for gardening, maintenance work and childcare.

There were no trustee's expenses paid in the current or prior year.

	2024	2023
Amounts falling due within one year:	£	£

Prepayments and accrued income	-	500

8 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
	7	7

Employment costs	2024 £	2023 £
Wages and salaries	175,393	161,656
Other pension costs	3,165	3,109
	178,558	164,765

There were no employees whose annual remuneration was more than £60,000.

9 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

10 Debtors

11 Creditors: amounts falling due within one year

	2024 £	2023 £
Other taxation and social security	20,695	18,262
Trade creditors	607	1,012
Accruals and deferred income	1,457	1,522
	22,759	20,796

12 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 August 2023 £	Incoming resources £	Resources expended £	At 31 July 2024 £
General funds	(3,022)	234,890	(229,215)	2,653

Previous year:	At 1 August 2022 £	Incoming resources £	Resources expended £	At 31 July 2023 £
General funds	(2,134)	204,772	(205,660)	(3,022)

13 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

Accounts

Charity registration number 1120276

Company registration number 06271276 (England and Wales)

HOLMER PRE-SCHOOL LTD

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JULY 2023

HOLMER PRE-SCHOOL LTD

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr M Stenhouse Mrs C Stenhouse Mrs D Mcewan Ms R Maund
Secretary	Mrs C Stenhouse
Charity number	1120276
Company number	06271276
Registered office	Holmer C of E Academy Holmer Road Hereford Herefordshire England HR4 9RX
Independent examiner	Edward Richards FCCA Thorne & Co 1 Mary's Street Ross-on-Wye Herefordshire HR9 5HT

HOLMER PRE-SCHOOL LTD

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HOLMER PRE-SCHOOL LTD

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 JULY 2023

The trustees present their annual report and financial statements for the year ended 31 July 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, a deed of trust, the Companies Act 2006 and "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 2019).

Objectives and activities

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:-

*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 offering opportunities for all children whatever their race, culture, religion, means or ability

*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

*Instigating and adhering to and furthering the aim of the Pre-School Learning Alliance

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

Through explorative learning we have been able to support the children to be independent with their choices. The stimulating and challenging activities have enabled the children to grow in self-confidence and develop a sense of belonging. As a result of this, being in the school environment and using the school facilities during our daily routine, the children have found the transition from pre-school to school less traumatic.

Financial review

The Trustees consider that it is not necessary to hold reserves, and are happy that the level of income is sufficient to maintain the continuation of the charity.

Structure, governance and management

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 trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr M Stenhouse
Mrs C Stenhouse
Mrs D Mcewan
Ms R Maund

The company's current policy concerning the payment of trade creditors is to:

- settle the terms of payment with suppliers when agreeing the terms of each transaction;
- ensure that suppliers are made aware of the terms of payment by inclusion of the relevant terms in contracts; and
- pay in accordance with the company's contractual and other legal obligations.

The trustees' report was approved by the Board of Trustees.

M C Stenhouse

Mr M Stenhouse
Trustee

23 April 2024

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 JULY 2023

The trustees, who are also the directors of Holmer Pre-school Ltd for the purpose of company law. are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law 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, including the income and expenditure, of the charitable company for that year.

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 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 charity will continue in operation.

The trustees are responsible for keeping adequate 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 Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF HOLMER PRE-SCHOOL LTD

I report to the trustees on my examination of the financial statements of Holmer Pre-school Ltd (the charity) for the year ended 31 July 2023.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity 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 the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable 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 that in any material respect:

1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2 the financial statements do not accord with those records; or
3 the financial statements 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 financial statements have not been 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 (FRS 102).

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 financial statements to be reached.

Edward Richards

FCCA
Thorne & Co
1 Mary's Street
Ross-on-Wye
Herefordshire
HR9 5HT

Dated: 23 April 2024

HOLMER PRE-SCHOOL LTD

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 JULY 2023

	Notes	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Income from:			
Charitable activities	3	204,744	160,906
Investments	4	28	5
Total income		204,772	160,911
Expenditure on:			
Charitable activities	5	205,660	172,606
Total expenditure		205,660	172,606
Net expenditure and movement in funds		(888)	(11,695)
Reconciliation of funds:			
Fund balances at 1 August 2022		(2,134)	9,561
Fund balances at 31 July 2023		(3,022)	(2,134)

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

The statement of financial activities also complies with the requirements of an income and expenditure account under the Companies Act 2006.

HOLMER PRE-SCHOOL LTD

BALANCE SHEET

AS AT 31 JULY 2023

	Notes	2023 £	2023 £	2022 £	2022 £
Current assets					
Debtors	10	500		-	
Cash at bank and in hand		17,274		18,010	
		17,774		18,010	
Creditors: amounts falling due within one year	11	(20,796)		(20,144)	
Net current liabilities			(3,022)		(2,134)
Net assets excluding pension liability			(3,022)		(2,134)
The funds of the charity					
Unrestricted funds			(3,022)		(2,134)
			(3,022)		(2,134)

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 July 2023.

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

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the trustees on 23 April 2024

M C Stenhouse

Mr M Stenhouse
Trustee

Company registration number 06271276 (England and Wales)

1 Accounting policies

Charity information

Holmer Pre-school Ltd is a private company limited by guarantee incorporated in England and Wales. The registered office is Holmer C of E Academy, Holmer Road, Hereford, Herefordshire, HR4 9RX, England.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, a deed of trust, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1 Accounting policies

(Continued)

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from charitable activities

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Charitable activities		
Pre-School	84,452	60,398
Early years funding	120,292	100,508
	204,744	160,906

4 Income from investments

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Bank interest received	28	5

5 Expenditure on charitable activities

	Expenditure on charitable activities 2023 £	Expenditure on charitable activities 2022 £
Direct costs		
Staff costs	164,765	138,630
Purchases, materials, books and equipment	9,961	10,854
Hire of plant and machinery	4,639	4,162
Other operating leases	4,675	4,687
Insurance	1,117	1,510
Telephone, postage, stationery and computer costs	1,494	1,364
Sundries	856	1,676
Repairs and maintenance	4,780	2,774
Bank charges	188	188
Regulatory costs	764	366
Training	897	305
Cleaning and laundry	1,029	938
Refreshments	7,349	2,791
Travel expenses	985	596
Heat and light	540	240
	204,039	171,081
Share of support and governance costs (see note 6)		
Governance	1,621	1,525
	205,660	172,606
Analysis by fund		
Unrestricted funds	205,660	172,606

6 Support costs allocated to activities

	2023 £	2022 £
Governance costs	1,621	1,525
Analysed between:		
Expenditure on charitable activities	1,621	1,525

7 Trustees

Mrs C Stenhouse was paid a salary of £55,350 (2022: £47,688) as the Pre-School leader. Pension contributions were paid of £1,268 (2022: £1,263). The payment of salary is permitted by the Governing Document of the charity.

Mrs D Mcewan was paid £396 (2022: £1,942) for administration work performed for the charity.

Mr M Stenhouse was paid £3,957 (2022: £2,080) for gardening, maintenance work and childcare.

There were no trustee's expenses paid in the current or prior year.

8 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
	7	6

Employment costs	2023 £	2022 £
Wages and salaries	161,656	136,358
Other pension costs	3,109	2,272
	164,765	138,630

There were no employees whose annual remuneration was more than £60,000.

9 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

10 Debtors

Amounts falling due within one year:	2023 £	2022 £
Prepayments and accrued income	500	-

11 Creditors: amounts falling due within one year

	2023	2022
	£	£
Other taxation and social security	18,262	18,320
Trade creditors	1,012	912
Accruals and deferred income	1,522	912
	20,796	20,144

12 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 August 2022	Incoming resources	Resources expended	At 31 July 2023
	£	£	£	£
General funds	(2,134)	204,772	(205,660)	(3,022)

Previous year:	At 1 August 2021	Incoming resources	Resources expended	At 31 July 2022
	£	£	£	£
General funds	9,561	160,911	(172,606)	(2,134)

13 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

HOLMER PRE-SCHOOL LTD

England & Wales - Charity number 1120276

Accounts

1 Accounting policies

Charity information

Holmer Pre-school Ltd is a private company limited by guarantee incorporated in England and Wales. The registered office is Holmer C of E Academy, Holmer Road, Hereford, Herefordshire, HR4 9RX, England.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, a deed of trust, the Companies Act 2006, FRS 102 “The Financial Reporting Standard applicable in the UK and Republic of Ireland” (“FRS 102”) and the Charities SORP "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 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1 Accounting policies **(Continued)**

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Charitable activities

	Pre-School 2022	**Pre-School 2021**
	£	**£**
Pre-School	60,398	36,668
Early years funding	100,508	101,276
Grants	-	16,445
	160,906	154,389

HOLMER PRE-SCHOOL LTD

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF HOLMER PRE-SCHOOL LTD

I report to the trustees on my examination of the financial statements of Holmer Pre-school Ltd (the charity) for the year ended 31 July 2022.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity 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 the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable 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 that in any material respect:

1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or

2 the financial statements do not accord with those records; or

3 the financial statements 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 financial statements have not been 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 (FRS 102).

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 financial statements to be reached.

Edward Richards

Edward Richards

FCCA
Thorne & Co
1 Mary's Street
Ross-on-Wye
Herefordshire
HR9 5HT

Dated: 26 July 2023

The trustees' report was approved by the Board of Trustees.

Mr M Stenhouse
Trustee

26 July 2023

HOLMER PRE-SCHOOL LTD

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 JULY 2022

The trustees present their annual report and financial statements for the year ended 31 July 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, a deed of trust, the Companies Act 2006 and "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 2019).

Objectives and activities

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:-
*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 offering opportunities for all children whatever their race, culture, religion, means or ability
*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
*Instigating and adhering to and furthering the aim of the Pre-School Learning Alliance

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

Through explorative learning we have been able to support the children to be independent with their choices. The stimulating and challenging activities have enabled the children to grow in self-confidence and develop a sense of belonging. As a result of this, being in the school environment and using the school facilities during our daily routine, the children have found the transition from pre-school to school less traumatic.

Financial review

The Trustees consider that it is not necessary to hold reserves, and are happy that the level of income is sufficient to maintain the continuation of the charity.

Structure, governance and management

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 trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr M Stenhouse
Mrs C Stenhouse
Mrs D Mcewan
Ms R Maund (Appointed 1 September 2021)

The company's current policy concerning the payment of trade creditors is to:

- settle the terms of payment with suppliers when agreeing the terms of each transaction;
- ensure that suppliers are made aware of the terms of payment by inclusion of the relevant terms in contracts; and
- pay in accordance with the company's contractual and other legal obligations.

HOLMER PRE-SCHOOL LTD

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 JULY 2022

The trustees, who are also the directors of Holmer Pre-school Ltd for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law 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, including the income and expenditure, of the charitable company for that year.

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; and

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate 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 Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

HOLMER PRE-SCHOOL LTD

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr M Stenhouse	
	Mrs C Stenhouse	
	Mrs D Mcewan	
	Ms R Maund	(Appointed 1 September 2021)
Secretary	Mrs C Stenhouse	
Charity number	1120276	
Company number	06271276	
Registered office	Holmer C of E Academy Holmer Road Hereford Herefordshire England HR4 9RX	
Independent examiner	Edward Richards FCCA Thorne & Co 1 Mary's Street Ross-on-Wye Herefordshire HR9 5HT	

HOLMER PRE-SCHOOL LTD

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 JULY 2022

	Notes	Unrestricted funds 2022 £	Unrestricted funds 2021 £
Income from:			
Charitable activities	3	160,906	154,389
Other income	4	5	2
Total income		160,911	154,391
Expenditure on:			
Charitable activities	5	172,606	142,284
Net (expenditure)/income for the year/ Net movement in funds		(11,695)	12,107
Fund balances at 1 August 2021		9,561	(2,546)
Fund balances at 31 July 2022		(2,134)	9,561

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

HOLMER PRE-SCHOOL LTD

BALANCE SHEET

AS AT 31 JULY 2022

	Notes	2022 £	2022 £	2021 £	2021 £
Current assets					
Cash at bank and in hand		18,010		30,193	
Creditors: amounts falling due within one year	10	(20,144)		(20,632)	
Net current (liabilities)/assets			(2,134)		9,561
Income funds					
Unrestricted funds			(2,134)		9,561
			(2,134)		9,561

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 July 2022.

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

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 26 July 2023

Mr M Stenhouse
Trustee

Company registration number 06271276

4 *Other income*

	Unrestricted funds 2022 £	Unrestricted funds 2021 £
Bank interest received	5	2

5 Charitable activities

	Pre-School 2022 £	Pre-School 2021 £
Staff costs	138,630	109,406
Purchases, materials, books and equipment	10,854	9,967
Hire of plant and machinery	4,162	4,827
Other operating leases	4,687	4,800
Insurance	1,510	1,218
Telephone, postage, stationery and computer costs	1,364	1,955
Sundries	1,676	1,199
Repairs and maintenance	2,774	2,465
Bank charges	188	188
Regulatory costs	366	991
Training	305	567
Cleaning and laundry	938	1,175
Refreshments	2,791	952
Travel expenses	596	151
Heat and light	240	-
	171,081	139,861
Share of governance costs (see note 6)	1,525	2,423
	172,606	142,284

6 Support costs

	Support costs	Governance costs	2022	2021
	£	£	£	£
Accountancy and legal fees	-	1,525	1,525	2,423
	-	1,525	1,525	2,423
Analysed between				
Charitable activities	-	1,525	1,525	2,423

7 Trustees

Mrs C Stenhouse is paid a salary as the Pre-School leader. The payment of salary is permitted by the Governing Document of the charity.

Mrs D Mcewan was paid for administration work performed for the charity.

There were no trustee's expenses paid in the current or prior year.

8 Employees

The average monthly number of employees during the year was:

	2022	2021
	Number	Number
	6	6

Employment costs	2022	2021
	£	£
Wages and salaries	136,358	107,661
Other pension costs	2,272	1,745
	138,630	109,406

There were no employees whose annual remuneration was more than £60,000.

9 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxationof Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

10 Creditors: amounts falling due within one year

	2022	2021
	£	£
Other taxation and social security	18,320	19,397
Trade creditors	912	365
Accruals and deferred income	912	870
	20,144	20,632

11 Related party transactions

There were no disclosable related party transactions during the year (2021 - none).

HOLMER PRE-SCHOOL LTD

England & Wales - Charity number 1120276

Accounts

REGISTERED COMPANY NUMBER: 06271276 (England and Wales)
REGISTERED CHARITY NUMBER: 1120276

Report of the Trustees and

Unaudited Financial Statements for the Year Ended 31 July 2021

for

Holmer Pre-school Ltd

Thorne & Co.
Accountants
1 St Mary's Street
Ross-on-Wye
Herefordshire
HR9 5HT

Contents of the Financial Statements for the Year Ended 31 July 2021

Report of the Trustees
for the Year Ended 31 July 2021

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 July 2021. The trustees have adopted the provisions of 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 2019).

OBJECTIVES AND ACTIVITIES
Objectives and aims
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:-
* 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 offering opportunities for all children whatever their race, culture, religion, means or ability
* 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
* Instigating and adhering to and furthering the aim of the Pre-School Learning Alliance

STRUCTURE, GOVERNANCE AND MANAGEMENT
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.

REFERENCE AND ADMINISTRATIVE DETAILS
Registered Company number
06271276 (England and Wales)

Registered Charity number
1120276

Registered office
Holmer C of E Academy
Holmer Road
Hereford
Herefordshire
HR4 9RX

Trustees
M Stenhouse Retired Police Officer
Mrs D Mcewan Pay & Benefits Officer
Mrs C Stenhouse Pre-School Leader

Company Secretary
Mrs C Stenhouse

Independent Examiner
Edward Richards
FCCA
Thorne & Co.
Accountants
1 St Mary's Street
Ross-on-Wye
Herefordshire
HR9 5HT

STATEMENT OF TRUSTEES' RESPONSIBILITIES
The trustees (who are also the directors of Holmer Pre-school Ltd for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to 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.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 15 June 2022 and signed on its behalf by:

M Stenhouse - Trustee

Independent examiner's report to the trustees of Holmer Pre-school Ltd ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 July 2021.

Responsibilities and basis of report
As the charity's trustees of the Company (and also its directors for the purposes of company law) you 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 the Company 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 the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those 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 been 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 (FRS 102)).

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.

Edward Richards
FCCA
Thorne & Co.
Accountants
1 St Mary's Street
Ross-on-Wye
Herefordshire
HR9 5HT

15 June 2022

Holmer Pre-school Ltd

Statement of Financial Activities
for the Year Ended 31 July 2021

	Notes	31.7.21 Unrestricted funds £	31.7.20 Total funds £
INCOME AND ENDOWMENTS FROM			
Charitable activities			
Pre-School		154,389	118,211
Other income		2	15
Total		154,391	118,226
EXPENDITURE ON			
Raising funds		852	972
Charitable activities			
Pre-School		141,432	139,124
Total		142,284	140,096
NET INCOME/(EXPENDITURE)		12,107	(21,870)
RECONCILIATION OF FUNDS			
Total funds brought forward		(2,546)	19,324
TOTAL FUNDS CARRIED FORWARD		9,561	(2,546)

The notes form part of these financial statements

Balance Sheet
31 July 2021

	Notes	31.7.21 Unrestricted funds £	31.7.20 Total funds £
CURRENT ASSETS			
Debtors	5	-	6,727
Cash at bank		30,193	9,092
		30,193	15,819
CREDITORS			
Amounts falling due within one year	6	(20,632)	(18,365)
NET CURRENT ASSETS/(LIABILITIES)		9,561	(2,546)
TOTAL ASSETS LESS CURRENT LIABILITIES		9,561	(2,546)
NET ASSETS/(LIABILITIES)		9,561	(2,546)
FUNDS	7		
Unrestricted funds		9,561	(2,546)
TOTAL FUNDS		9,561	(2,546)

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 July 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 July 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for
(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 15 June 2022 and were signed on its behalf by:

M Stenhouse - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

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 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 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 exempt from corporation tax on its charitable activities.

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.

Hire purchase and leasing commitments
Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

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.

 continued...

2. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.7.21	31.7.20
	£	£
Hire of plant and machinery	4,827	4,884
Other operating leases	4,800	3,300

3. TRUSTEES' REMUNERATION AND BENEFITS

Mrs. C. Stenhouse is paid a salary as the Pre-School leader. The payment of salary is permitted by the Governing Document of the charity.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 July 2021 nor for the year ended 31 July 2020.

4. STAFF COSTS

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

	31.7.21	31.7.20
Pre-School staff	6	7

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

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.7.21	31.7.20
	£	£
Other debtors	-	6,727

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.7.21	31.7.20
	£	£
Trade creditors	365	-
Social security and other taxes	19,397	17,495
Accrued expenses	870	870
	20,632	18,365

continued...

7. MOVEMENT IN FUNDS

	At 1.8.20 £	Net movement in funds £	At 31.7.21 £
Unrestricted funds			
General fund	(2,546)	12,107	9,561
TOTAL FUNDS	(2,546)	12,107	9,561

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	154,391	(142,284)	12,107
TOTAL FUNDS	154,391	(142,284)	12,107

Comparatives for movement in funds

	At 1.8.19 £	Net movement in funds £	At 31.7.20 £
Unrestricted funds			
General fund	19,324	(21,870)	(2,546)
TOTAL FUNDS	19,324	(21,870)	(2,546)

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	118,226	(140,096)	(21,870)
TOTAL FUNDS	118,226	(140,096)	(21,870)

continued...

7. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.8.19 £	Net movement in funds £	At 31.7.21 £
Unrestricted funds			
General fund	19,324	(9,763)	9,561
TOTAL FUNDS	19,324	(9,763)	9,561

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	272,617	(282,380)	(9,763)
TOTAL FUNDS	272,617	(282,380)	(9,763)

8. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 July 2021.

Detailed Statement of Financial Activities for the Year Ended 31 July 2021

	31.7.21 £	31.7.20 £
INCOME AND ENDOWMENTS		
Charitable activities		
Pre-School fees	36,668	27,220
Early years funding	101,276	80,644
Grants	16,445	10,347
	154,389	118,211
Other income		
Bank interest received	2	15
Total incoming resources	154,391	118,226
EXPENDITURE		
Other trading activities		
Purchases	852	972
Charitable activities		
Wages	107,661	115,186
Pensions	1,745	2,140
Hire of plant and machinery	4,827	4,884
Other operating leases	4,800	3,300
Insurance	1,218	1,035
Telephone	776	1,103
Postage and stationery	403	303
Sundries	1,199	182
Repairs and maintenance	2,465	1,651
Computer consumables and software	776	-
Bank charges	188	181
Regulatory costs	991	-
Training	567	1,914
Materials and books	1,007	318
Equipment	8,108	4,853
Cleaning and laundry	1,175	420
Refreshments	952	604
Travel expenses	151	150
	139,009	138,224
Support costs		
Governance costs		
Accountancy and legal fees	2,423	900
Total resources expended	142,284	140,096
Net income/(expenditure)	12,107	(21,870)

This page does not form part of the statutory financial statements