

# HARLOW HILLTOP PRE-SCHOOL LIMITED

England & Wales · Charity number 1129463

## Details

|                |                                                         |
|----------------|---------------------------------------------------------|
| Status         | Registered                                              |
| Legal form     | Charitable company                                      |
| Company number | <a href="#">06699016</a>                                |
| Registered     | 2009-05-07                                              |
| Register       | <a href="#">View on the Charity Commission register</a> |

## Contact

|         |                                                                                         |
|---------|-----------------------------------------------------------------------------------------|
| Address | Harrogate Cricket Club<br>The County Ground<br>St. Georges Road<br>Harrogate<br>HG2 9BP |
| Phone   | 01423 561352                                                                            |
| Email   | <a href="mailto:INFO@LITTLE-CRICKETS.CO.UK">INFO@LITTLE-CRICKETS.CO.UK</a>              |
| Website | <a href="http://little-crickets.co.uk">little-crickets.co.uk</a>                        |

## Activities

**Objects:** (A) TO PURCHASE, TAKE ON LEASE OR IN EXCHANGE, HIRE OR OTHERWISE ACQUIRE REAL OR PERSONAL PROPERTY AND RIGHTS OR PRIVILEGES, AND TO CONSTRUCT, MAINTAIN AND ALTER BUILDINGS OR ERECTIONS. (B) TO SELL, LET, MORTGAGE, DISPOSE OF OR TURN TO ACCOUNT ALL OR ANY OF THE PROPERTY OR ASSETS OF THE COMPANY. (C) TO UNDERTAKE AND EXECUTE ANY CHARITABLE TRUSTS WHICH MAY LAWFULLY BE UNDERTAKEN BY THE COMPANY. (D) TO BORROW OR RAISE MONEY ON SUCH TERMS AND ON SUCH SECURITY AS MAY BE THOUGHT FIT. (E) TO INVEST THE MONIES OF THE COMPANY NOT IMMEDIATELY REQUIRED FOR ITS PURPOSES IN OR UPON SUCH INVESTMENTS, SECURITIES OR PROPERTY AS MAY BE THOUGHT FIT, SUBJECT NEVERTHELESS TO SUCH CONDITIONS (IF ANY) AND SUCH CONSENTS (IF ANY) AS MAY FOR THE TIME BEING BE IMPOSED OR REQUIRED BY LAW AND SUBJECT ALSO AS HEREINAFTER PROVIDED. (F) TO ESTABLISH AND SUPPORT OR AID IN THE ESTABLISHMENT AND SUPPORT OF ANY CHARITABLE ASSOCIATIONS OR INSTITUTIONS AND TO SUBSCRIBE OR GUARANTEE MONEY FOR CHARITABLE PURPOSES. (G) TO DO ALL SUCH OTHER THINGS AS ARE INCIDENTAL TO THE ATTAINMENT OF FURTHERANCE OF THE SAID OBJECTS OR ANY OF THEM.

**Activities:** Providing high quality, affordable and accessible day care for parents in the local community in an environment where children are safe and secure with a variety of activities to stimulate play and learning.

## Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Other Charitable Activities
- **What:** Education/training
- **Who:** Children/young People

## Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, LOCAL
- North Yorkshire

## Finances

| Period end | Income   | Expenditure | Assets | Employees |
|------------|----------|-------------|--------|-----------|
| 2024-08-31 | £238,459 | £229,587    | -      | -         |
| 2023-08-31 | £211,054 | £187,587    | -      | -         |
| 2022-08-31 | £178,162 | £165,282    | -      | -         |
| 2021-08-31 | £158,050 | £134,773    | -      | -         |
| 2020-08-31 | £122,962 | £99,675     | -      | -         |

## Trustees

| Name                 | Role  | Appointed  |
|----------------------|-------|------------|
| Helen Elizabeth Carr | Chair | 2025-04-28 |
| Anne Vaas            |       | 2021-08-01 |
| Fiona Caroline Jones |       | 2025-04-28 |

**HARLOW HILLTOP PRE-SCHOOL LIMITED**

England & Wales - Charity number 1129463

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# Accounts

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## **Harlow Hilltop Pre School Limited**

### **Trustees' Report**

#### **Report of the trustees (incorporating the directors' report) for the year ended 31st August 2024**

The trustees present their report and the financial statements for the year ended 31st August 2024. The trustees, who are also the directors of Harlow Hilltop Pre-School Limited for the purposes of company law and who served during the year and up to the date set out on page 1.

#### **Structure, governance and management**

The Company is a registered charity and a company limited by guarantee (incorporated). The charity is governed by its Memorandum and Articles of Association and Trustees are appointed in accordance with these.

Harlow Hilltop Pre-school Limited trades under the name 'Little Crickets Pre School'.

The Pre-school operates under the management of a Board of Directors with the day to day operation of the company managed by the Pre-school Manager.

The Pre-School currently employs 14 members of staff and an administrator. We also have varying members of staff on zero hour contracts dependent on need.

It has provided care for up to 36 two-four year old children in morning sessions and up to 36 children in the afternoon session.

The Pre-school had increased levels of take up of child places throughout the year and due to ongoing improvements to space and infrastructure the Pre-School will be able to flex more to places needed.

The annual general meeting is held in the Autumn Term and committee meetings are held every half term.

#### **Objectives and Activities**

The charity's objective is to enhance the development and education of children primarily under the statutory school age by encouraging parents to understand and provide for the needs of their children through community groups and by:

- 1      Offering appropriate play, education and care facilities, and family learning and extended hours groups, together with the right opportunities for all the children whatever their race, culture, religion, means or ability
- 2      Encouraging the study of the needs of such children and their families and promoting public interest in and recognition of such needs in their local areas.

#### **Achievements and performances**

The Charity took over the activities of the Harlow Hilltop Pre-school on 1<sup>st</sup> September 2009

## Harlow Hilltop Pre School Limited

### Trustees' Report

#### Fundraising

During the course of the year we had various fundraising activities and events which include:-

|                            |                  |
|----------------------------|------------------|
| Bags2School                | 165.00           |
| Halloween Party            | 225.22           |
| Christmas Card Fundraising | 94.00            |
| Easy Fundraising           | 492.43           |
| Wreath Making              | 463.51           |
| Stories with Santa         | 403.25           |
| Christmas Raffle           | 115.00           |
| Mothers Day Raffle         | 51.30            |
| Pirate Day & Mini Mile     | 649.42           |
| Duck Race                  | 126.00           |
| Afternoon Tea              | 718.79           |
| Fathers Day Hamper         | 15.00            |
| Clothes Bank Funds         | 31.35            |
| Summer Fete                | (14.55)          |
| <b>Total</b>               | <b>£3,535.72</b> |

This year as with the previous was challenging for fundraising activity and a Weather and timing issue on the summer Fete meant that numbers were not as we'd hoped. However, as ever the fantastic voluntary team pulled out all the stops we still managed a good number. We rely on this fundraising support to enable us to purchase new educational aids to maintain provision of a high-quality service for our children.

#### Public Benefit

The trustees have had due regard to the guidance issued by the Charity Commission on Public benefit.

#### Achievements

- 1 Delivering a seventh year of surpluses, driven by continued high numbers of children/sessions booked, enabling continued reinvestment back into the Pre-School. This also gives a good platform for the next two years where the sizable tax and wages increases announced in the most recent budget
- 2 Reinvested back into the Pre-school has been significant with final improvements to and resources for the upstairs room and more signage to drive awareness of the pre-school. Staff training has also continued through the year.
- 4 The Pre-School has now gained initial planning consent for the redevelopment of the building Balcony to enable more space to help with Child of additional needs. The the Forest School Project, re-developing the wooded area adjacent to the Pre-School will happen post work on the balcony.

## **Harlow Hilltop Pre School Limited**

### **Trustees' Report**

#### **Financial review**

##### *Reserves*

- 1 Held in line with the Charity Commissions guidelines
- 2 Surpluses over this level are invested into the setting to maximise the objectives as set out above

##### *Funding*

The charity's funding is received from three main sources:

- 1 From fund raising activities held throughout the academic year
- 2 From the payment of session fees by the Local Authority (for three to four year olds for the universal 15 hour provision and extended 30 hour entitlement).
- 3 From the payment of session fees by the Local Authority (for three to four year olds for the universal 15 hour provision and extended 30 hour entitlement).
- 4 From parents

##### *Future considerations*

We will continue to look for ways to advertise and promote Little Crickets to ensure demand/bookings increase throughout the academic year 24/25.

#### **Statements of trustees' responsibilities**

The trustees (who are also directors of Harlow Hilltop Pre School Limited for the purposes of company law) are responsible for preparing the Trustees' Annual report and the financial statements in accordance with applicable law and 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 these financial statement, the trustees are required to:

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles of 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 operation.

## **Harlow Hilltop Pre School Limited**

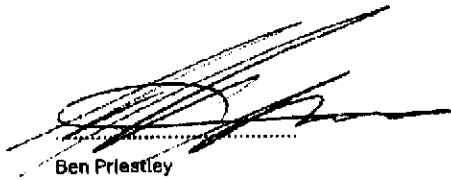
### **Trustees' Report**

The trustees are responsible for keeping proper records which disclose with reasonable accuracy at any time the financial position of the charitable company and which 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 steps for the prevention and detection of fraud and other irregularities.

#### **Small company provision**

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006

Approved by the board of Trustees at its meeting on 21 November 2024 and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'Ben Priestley', is written over a horizontal dotted line.

Ben Priestley  
Trustee

Company registration number: 06699016

Charity registration number: 1129463

# Harlow Hilltop Pre School Limited

(A company limited by guarantee)

Annual Report and Financial Statements

for the year Ended 31 August 2024

## **Harlow Hilltop Pre School Limited**

### **Reference and Administrative Details**

#### **Trustees**

A Vaas

J Baldry

B Priestley

#### **Principal Office**

Harrogate Cricket Club

St. George's Road

Harrogate

North Yorkshire

HG2 9BP

The charity is incorporated in England and Wales.

#### **Company Registration Number**

6699016

#### **Charity Registration Number**

1129463

# Harlow Hilltop Pre School Limited

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

(Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

|                                    | Note | Other funds<br>£ | Total<br>2024<br>£ |
|------------------------------------|------|------------------|--------------------|
| <b>Income and Endowments from:</b> |      |                  |                    |
| Donations and legacies             | 3    | 3,536            | 3,536              |
| Other trading activities           | 4    | 234,923          | 234,923            |
| Total Income                       |      | <u>238,459</u>   | <u>238,459</u>     |
| <b>Expenditure on:</b>             |      |                  |                    |
| Other expenditure                  | 5    | (229,587)        | (229,587)          |
| Total Expenditure                  |      | <u>(229,587)</u> | <u>(229,587)</u>   |
| Net income                         |      | <u>8,872</u>     | <u>8,872</u>       |
| Net movement in funds              |      | 8,872            | 8,872              |
| <b>Reconciliation of funds</b>     |      |                  |                    |
| Total funds brought forward        |      | <u>156,336</u>   | <u>156,336</u>     |
| Total funds carried forward        | 13   | <u>165,208</u>   | <u>165,208</u>     |
|                                    | Note | Other funds<br>£ | Total<br>2023<br>£ |
| <b>Income and Endowments from:</b> |      |                  |                    |
| Donations and legacies             | 3    | 6,474            | 6,474              |
| Other trading activities           | 4    | 204,580          | 204,580            |
| Total Income                       |      | <u>211,054</u>   | <u>211,054</u>     |
| <b>Expenditure on:</b>             |      |                  |                    |
| Other expenditure                  | 5    | (187,587)        | (187,587)          |
| Total Expenditure                  |      | <u>(187,587)</u> | <u>(187,587)</u>   |
| Net expenditure                    |      | <u>23,467</u>    | <u>23,467</u>      |
| Net movement in funds              |      | 23,467           | 23,467             |
| <b>Reconciliation of funds</b>     |      |                  |                    |
| Total funds brought forward        |      | <u>132,869</u>   | <u>132,869</u>     |
| Total funds carried forward        | 13   | <u>156,336</u>   | <u>156,336</u>     |

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

The funds breakdown for 2024 is shown in note 13.

# Harlow Hilltop Pre School Limited

(Registration number: 06699016)  
Balance Sheet as at 31 August 2024

|                                                                | Note | 2024<br>£      | 2023<br>£      |
|----------------------------------------------------------------|------|----------------|----------------|
| <b>Fixed assets</b>                                            |      |                |                |
| Tangible assets                                                | 8    | 12,713         | 11,274         |
| <b>Current assets</b>                                          |      |                |                |
| Debtors                                                        | 9    | 399            | 868            |
| Cash at bank and in hand                                       |      | 184,215        | 175,938        |
|                                                                |      | <u>184,614</u> | <u>176,806</u> |
| <b>Creditors: Amounts falling due within one year</b>          | 10   | <u>(3,637)</u> | <u>(3,265)</u> |
| <b>Net current assets</b>                                      |      | <u>180,977</u> | <u>173,541</u> |
| <b>Total assets less current liabilities</b>                   |      | 193,690        | 184,815        |
| <b>Creditors: Amounts falling due after more than one year</b> | 11   | -              | -              |
| <b>Net assets</b>                                              |      | <u>193,690</u> | <u>184,815</u> |
| <b>Funds of the charity:</b>                                   |      |                |                |
| Other funds                                                    |      | <u>193,688</u> | <u>184,816</u> |
| <b>Total funds</b>                                             | 13   | <u>193,688</u> | <u>184,816</u> |

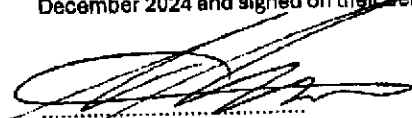
For the financial year ending 31 August 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

## Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

The financial statements on pages 6 to 13 were approved by the trustees, and authorised for issue on 03 December 2024 and signed on their behalf by:



Ben Priestley  
Trustee

## **Harlow Hilltop Pre School Limited**

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

#### **1 Charity status**

The charity is a charity limited by guarantee and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

#### **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 Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

##### **Basis of preparation**

Harlow Hilltop Pre School Limited 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.

##### **Income and endowments**

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

##### **Donations and legacies**

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

## **Harlow Hilltop Pre School Limited**

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

#### **Grants receivable**

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

#### **Deferred income**

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which, it has been received. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

#### **Expenditure**

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

#### **Support costs**

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

#### **Taxation**

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

#### **Tangible fixed assets**

Individual fixed assets costing £0.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

#### **Depreciation and amortisation**

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

|                       |                      |
|-----------------------|----------------------|
| Land and buildings    | 20% straight line    |
| Fixtures and fittings | 25% reducing balance |

## Harlow Hilltop Pre School Limited

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

#### Trade debtors

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

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

#### Cash and cash equivalents

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

#### Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

#### Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

### 3 Income from donations and legacies

|                            | Other funds<br>£ | Total<br>2024<br>£ | Total<br>2023<br>£ |
|----------------------------|------------------|--------------------|--------------------|
| Donations and legacies;    |                  |                    |                    |
| Donations from individuals | 3,536            | 3,536              | 6,474              |
|                            | <u>3,536</u>     | <u>3,536</u>       | <u>6,474</u>       |

## Harlow Hilltop Pre School Limited

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

#### 4 Income from other trading activities

|                                            | Other funds    | Total          | Total          |
|--------------------------------------------|----------------|----------------|----------------|
|                                            | £              | 2024           | 2023           |
|                                            |                | £              | £              |
| Trading income;                            |                |                |                |
| Other trading income                       | 234,443        | 234,443        | 204,454        |
| Other income from other trading activities | 480            | 480            | 126            |
| Grant income                               |                |                |                |
|                                            | <u>234,923</u> | <u>234,923</u> | <u>204,580</u> |

#### 5 Other expenditure

|                                                    | Other funds    | Total          | Total          |
|----------------------------------------------------|----------------|----------------|----------------|
| Note                                               | £              | 2024           | 2023           |
|                                                    |                | £              | £              |
| Staff costs                                        |                |                |                |
| Wages and salaries                                 | 164,958        | 164,958        | 133,483        |
| Pension costs                                      | 1,933          | 1,933          | 1,318          |
| Other staff costs                                  | 2,410          | 2,410          | 536            |
| Depreciation, amortisation and other similar costs | 4,300          | 4,300          | 3,808          |
| Allocated support costs                            | 55,986         | 55,986         | 48,442         |
|                                                    | <u>229,587</u> | <u>229,587</u> | <u>187,587</u> |

#### 6 Staff costs

The aggregate payroll costs were as follows:

|                                          | 2024           | 2023           |
|------------------------------------------|----------------|----------------|
|                                          | £              | £              |
| <b>Staff costs during the year were:</b> |                |                |
| Wages and salaries                       | 164,958        | 113,915        |
| Pension costs                            | 1,933          | 1,062          |
| Other staff costs                        | 2,410          | 705            |
|                                          | <u>169,301</u> | <u>115,682</u> |

The monthly average number of persons (including senior management team) employed by the charity during the year expressed as full time equivalents was as follows:

|           | 2024 | 2023 |
|-----------|------|------|
|           | No   | No   |
| Employees | 15   | 14   |

No employee received emoluments of more than £60,000 during the year.

# Harlow Hilltop Pre School Limited

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

### 7 Taxation

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

### 8 Tangible fixed assets

|                       | Land and<br>buildings | Plant and<br>machinery | Office<br>Equipment | Furniture<br>and<br>equipment | Total  |
|-----------------------|-----------------------|------------------------|---------------------|-------------------------------|--------|
|                       | £                     | £                      | £                   | £                             | £      |
| <b>Cost</b>           |                       |                        |                     |                               |        |
| At 1 September 2023   | 52,009                | 4,196                  | 1,008               | 21,233                        | 78,446 |
| Additions             | -                     | -                      | 259                 | 5,479                         | 5,738  |
| At 31 August 2024     | 52,009                | 4,196                  | 1,267               | 26,712                        | 84,184 |
| <b>Depreciation</b>   |                       |                        |                     |                               |        |
| At 1 September 2023   | 52,009                | 3,200                  | 709                 | 11,254                        | 67,172 |
| Charge for the year   | -                     | 249                    | 186                 | 3,864                         | 4,299  |
| At 31 August 2024     | 52,009                | 3,449                  | 895                 | 15,118                        | 71,471 |
| <b>Net book value</b> |                       |                        |                     |                               |        |
| At 31 August 2024     | -                     | 747                    | 372                 | 11,594                        | 12,713 |
| At 31 August 2023     | -                     | 996                    | 299                 | 9,979                         | 11,274 |

### 9 Debtors

|               | 2024 | 2023 |
|---------------|------|------|
|               | £    | £    |
| Prepayments   | 399  | 868  |
| Other debtors | -    | -    |
|               | 399  | 868  |

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

|                                 | 2024  | 2023  |
|---------------------------------|-------|-------|
|                                 | £     | £     |
| Trade creditors                 | -     | -     |
| Other creditors                 | -     | -     |
| Accruals                        | 2,008 | 2,326 |
| Deferred income                 | -     | -     |
| Net wages                       | -     | -     |
| Other taxes and social security | 1,629 | 939   |
|                                 | 3,637 | 3,265 |

### 11 Creditors: amounts falling due after one year

|                 | 2024 | 2023 |
|-----------------|------|------|
|                 | £    | £    |
| Deferred income | -    | -    |

## Harlow Hilltop Pre School Limited

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

#### 12 Pension and other schemes

##### Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £1,933 (2023 - £1,318).

#### 13 Funds

|             | Balance at 1<br>September<br>2023 | Incoming<br>resources | Resources<br>expended | Balance at<br>31 August<br>2024 |
|-------------|-----------------------------------|-----------------------|-----------------------|---------------------------------|
|             | £                                 | £                     | £                     | £                               |
| Other funds | 184,816                           | 238,459               | (229,587)             | 193,688                         |

|             | Balance at 1<br>September<br>2022 | Incoming<br>resources | Resources<br>expended | Balance at<br>31 August<br>2023 |
|-------------|-----------------------------------|-----------------------|-----------------------|---------------------------------|
|             | £                                 | £                     | £                     | £                               |
| Other funds | 161,349                           | 211,054               | (187,587)             | 184,816                         |

#### 14 Analysis of net assets between funds

|                       | Unrestricted<br>funds | 2024        | 2023    |
|-----------------------|-----------------------|-------------|---------|
|                       | General               | Total funds |         |
|                       | £                     | £           |         |
| Tangible fixed assets | 12,713                | 12,713      | 11,274  |
| Current assets        | 184,614               | 184,614     | 176,806 |
| Current liabilities   | (3,637)               | (3,637)     | (3,265) |
| Creditors over 1 year | -                     | -           | -       |
| Total net assets      | 193,690               | 193,690     | 184,815 |

#### 15 Analysis of net funds

|                          | At 1<br>September<br>2023 | Cash flow | At 31 August<br>2024 |
|--------------------------|---------------------------|-----------|----------------------|
|                          | £                         | £         | £                    |
| Cash at bank and in hand | 175,939                   | 8,277     | 184,216              |
| Net debt                 | 175,939                   | 8,277     | 184,216              |

## **INDEPENDENT ACCOUNTANT'S REPORT TO THE MEMBERS ON THE UNAUDITED ACCOUNTS OF HARLOW HILLTOP PRE-SCHOOL LIMITED**

We report on the accounts of the club for the year ended 31 August 2024.

This report is made solely to the members as a body, in accordance with the terms of our engagement letter dated 25 June 2014 and the provisions of the Co-operative and Community Benefit Societies Act 2014 ("the Act"). Our work has been undertaken so that we might state to the members those matters that we are required to state to them in an accountant's report and for no other purpose. To the fullest extent permitted by law, we do not accept responsibility to anyone other than the Club and the members as a body, for our work, for this report or for the opinion we have formed.

### **Respective Responsibilities of Officers and the Independent Accountant**

The organisation's officers are responsible for the preparation of the Accounts, and they consider that an audit is not required for this year and that an independent accountant's report is needed.

It is our responsibility to carry out procedures designed to enable us to report our opinion.

### **Basis of the Independent Accountant's Opinion**

Our work was conducted in accordance with the requirements of our professional body, the Association of Chartered Certified Accountants. Our procedures consisted of comparing the accounts with the accounting records kept by the Club, and making such limited enquiries of the officers of the Club as we considered necessary for the purposes of this report. These procedures provide only the assurance expressed in our opinion and do not provide all the evidence that would be required for an audit, and consequently we do not express an audit opinion on the view given by the accounts.

### **Independent Accountant's Opinion**

In our opinion:

- (a) The income and expenditure account and balance sheet are in agreement with the books of account kept by the organisation under S75 of the Act;
- (b) Having regard only to, and on the basis of, the information contained in those books of accounts, the Accounts comply with the requirements of the Act, and
- (c) The organisation met the financial criteria for the exercise of the power conferred by s84 of the Act in relation to the preceding year.



### **CCF ACCOUNTANCY LTD**

Ground Floor  
30 Victoria Avenue  
Harrogate  
HG1 5PR

07/05/2025

**HARLOW HILLTOP PRE-SCHOOL LIMITED**

England & Wales - Charity number 1129463

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# Accounts

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## **Harlow Hilltop Pre School Limited**

### **Trustees' Report**

#### **Financial review**

##### **Reserves**

- 1 Held in line with the Charity Commissions guidelines
- 2 Surpluses over this level are invested into the setting to maximise the objectives as set out above

##### **Funding**

The charity's funding is received from three main sources:

- 1 From fund raising activities held throughout the academic year
- 2 From the payment of session fees by the Local Authority (for three to four year olds for the universal 15 hour provision and extended 30 hour entitlement).
- 3 From parents

##### **Future considerations**

We will continue to look for ways to advertise and promote Little Crickets to ensure demand/bookings increase throughout the academic year 23/24.

#### **Statements of trustees' responsibilities**

The trustees (who are also directors of Harlow Hilltop Pre School Limited for the purposes of company law) are responsible for preparing the Trustees' Annual report and the financial statements in accordance with applicable law and 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 these financial statement, the trustees are required to:

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles of 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 operation.

## **Harlow Hilltop Pre School Limited**

### **Trustees' Report**

The trustees are responsible for keeping proper records which disclose with reasonable accuracy at any time the financial position of the charitable company and which 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 steps for the prevention and detection of fraud and other irregularities.

#### **Small company provision**

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006

Approved by the board of Trustees at its meeting on 22 November 2023 and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'Ben Priestley', is written over a horizontal dotted line.

Ben Priestley  
Trustee

Company registration number: 06699016  
Charity registration number: 1129463

# Harlow Hilltop Pre School Limited

(A company limited by guarantee)

Annual Report and Financial Statements

for the year Ended 31 August 2023

## **Harlow Hilltop Pre School Limited**

### **Contents**

|                                      |         |
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| Reference and Administrative Details | 1       |
| Trustees' Report                     | 2 to 5  |
| Statement of Financial Activities    | 6       |
| Balance Sheet                        | 7       |
| Notes to the Financial Statements    | 8 to 13 |

## **Harlow Hilltop Pre School Limited**

### **Reference and Administrative Details**

#### **Trustees**

H Rant (resigned 25 January 2023)

A Vaas

J Baldry

B Priestley

#### **Principal Office**

Harrogate Cricket Club

St. George's Road

Harrogate

North Yorkshire

HG2 9BP

The charity is incorporated in England and Wales.

#### **Company Registration Number**

6699016

#### **Charity Registration Number**

1129463

## **Harlow Hilltop Pre School Limited**

### **Trustees' Report**

#### **Report of the trustees (Incorporating the directors' report) for the year ended 31st August 2023**

The trustees present their report and the financial statements for the year ended 31st August 2023. The trustees, who are also the directors of Harlow Hilltop Pre-School Limited for the purposes of company law and who served during the year and up to the date set out on page 1.

#### **Structure, governance and management**

The Company is a registered charity and a company limited by guarantee (Incorporated). The charity is governed by its Memorandum and Articles of Association and Trustees are appointed in accordance with these.

Harlow Hilltop Pre-school Limited trades under the name 'Little Crickets Pre School'.

The Pre-school operates under the management of a Board of Directors with the day to day operation of the company managed by the Pre-school Manager.

The Pre-School currently employs 14 members of staff and an administrator. We also have varying members of staff on zero hour contracts dependent on need.

It has provided care for up to 36 two-four year old children in morning sessions and up to 36 children in the afternoon session.

The Pre-school had increased levels of take up of child places throughout the year and due to ongoing improvements to space and infrastructure the Pre-School will be able to flex more to places needed.

The annual general meeting is held in the Autumn Term and committee meetings are held every half term.

#### **Objectives and Activities**

The charity's objective is to enhance the development and education of children primarily under the statutory school age by encouraging parents to understand and provide for the needs of their children through community groups and by:

- 1 Offering appropriate play, education and care facilities, and family learning and extended hours groups, together with the right opportunities for all the children whatever their race, culture, religion, means or ability
- 2 Encouraging the study of the needs of such children and their families and promoting public interest in and recognition of such needs in their local areas.

#### **Achievements and performances**

The Charity took over the activities of the Harlow Hilltop Pre-school on 1<sup>st</sup> September 2009

## Harlow Hilltop Pre School Limited

### Trustees' Report

#### Fundraising

During the course of the year we had various fundraising activities and events which include:-

|                               |                  |
|-------------------------------|------------------|
| Sponsored mini mile           | £750.30          |
| Bags2School collections       | £197.00          |
| Co-op community fund donation | £1,616.51        |
| Halloween disco               | £241.55          |
| Christmas parties             | £61.50           |
| Summer fete                   | £1,606.24        |
| Easy fundraising              | £606.50          |
| Wreath making workshop        | £339.76          |
| Bedtime stories               | £61.00           |
| Easter fete                   | £993.21          |
| <b>Total</b>                  | <b>£6,473.57</b> |

This year as with the previous was challenging for fundraising activity however this was more due to the 'Cost of Living' changes in the country and people struggling to be able to participate & give. However, as ever the fantastic voluntary team pulled out all the stops & thanks to their efforts and support from staff, parents and volunteers we still managed to continue our trend of year-on-year increases. We rely on this fundraising support to enable us to purchase new educational aids to maintain provision of a high-quality service for our children.

#### Public Benefit

The trustees have had due regard to the guidance issued by the Charity Commission on Public benefit.

#### Achievements

- 1 Delivering a sixth year of surpluses, driven by continued high numbers of children/sessions booked, enabling continued reinvestment back into the Pre-School.
- 2 Reinvested back into the Pre-school has been significant with final improvements to and resources for the upstairs room and more signage to drive awareness of the pre-school. Staff training has also continued through the year.
- 3 The Pre-School had its surprise Ofsted audit and gained a superb 'Good' rating.
- 4 The Pre-School has now gained enough surplus funds for the Trustees to sign off on two major investment projects over the next 12-24 months. Firstly the redevelopment of the building Balcony to enable more space to help with Child of additional needs. Secondly the Forrest School Project, re-developing the wooded area adjacent to the Pre-School.

## **Harlow Hilltop Pre School Limited**

### **Trustees' Report**

#### **Financial review**

##### *Reserves*

- 1 Held in line with the Charity Commissions guidelines
- 2 Surpluses over this level are invested into the setting to maximise the objectives as set out above

##### *Funding*

The charity's funding is received from three main sources:

- 1 From fund raising activities held throughout the academic year
- 2 From the payment of session fees by the Local Authority (for three to four year olds for the universal 15 hour provision and extended 30 hour entitlement).
- 3 From parents

##### *Future considerations*

We will continue to look for ways to advertise and promote Little Crickets to ensure demand/bookings increase throughout the academic year 23/24.

#### **Statements of trustees' responsibilities**

The trustees (who are also directors of Harlow Hilltop Pre School Limited for the purposes of company law) are responsible for preparing the Trustees' Annual report and the financial statements in accordance with applicable law and 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 these financial statement, the trustees are required to:

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles of 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 operation.

## **Harlow Hilltop Pre School Limited**

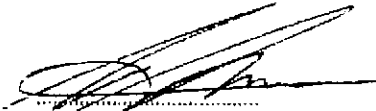
### **Trustees' Report**

The trustees are responsible for keeping proper records which disclose with reasonable accuracy at any time the financial position of the charitable company and which 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 steps for the prevention and detection of fraud and other irregularities.

#### **Small company provision**

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006

Approved by the board of Trustees at its meeting on 22 November 2023 and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'Ben Priestley', written over a horizontal dotted line.

Ben Priestley  
Trustee

# Harlow Hilltop Pre School Limited

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

(Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

|                                    |      | Other funds      | Total            |
|------------------------------------|------|------------------|------------------|
|                                    |      | 2023             |                  |
|                                    | Note | £                | £                |
| <b>Income and Endowments from:</b> |      |                  |                  |
| Donations and legacies             | 3    | 6,474            | 6,474            |
| Other trading activities           | 4    | 204,580          | 204,580          |
| Total Income                       |      | <u>211,054</u>   | <u>211,054</u>   |
| <b>Expenditure on:</b>             |      |                  |                  |
| Other expenditure                  | 5    | (187,587)        | (187,587)        |
| Total Expenditure                  |      | <u>(187,587)</u> | <u>(187,587)</u> |
| Net income                         |      | <u>23,467</u>    | <u>23,467</u>    |
| Net movement in funds              |      | 23,467           | 23,467           |
| <b>Reconciliation of funds</b>     |      |                  |                  |
| Total funds brought forward        |      | <u>132,869</u>   | <u>132,869</u>   |
| Total funds carried forward        | 13   | <u>156,336</u>   | <u>156,336</u>   |
|                                    |      |                  |                  |
|                                    |      | Other funds      | Total            |
|                                    |      | 2022             |                  |
|                                    | Note | £                | £                |
| <b>Income and Endowments from:</b> |      |                  |                  |
| Donations and legacies             | 3    | 5,914            | 5,914            |
| Other trading activities           | 4    | 172,248          | 172,248          |
| Total Income                       |      | <u>178,162</u>   | <u>178,162</u>   |
| <b>Expenditure on:</b>             |      |                  |                  |
| Other expenditure                  | 5    | (165,483)        | (165,483)        |
| Total Expenditure                  |      | <u>(165,483)</u> | <u>(165,483)</u> |
| Net expenditure                    |      | <u>12,679</u>    | <u>12,679</u>    |
| Net movement in funds              |      | 12,679           | 12,679           |
| <b>Reconciliation of funds</b>     |      |                  |                  |
| Total funds brought forward        |      | <u>120,190</u>   | <u>120,190</u>   |
| Total funds carried forward        | 13   | <u>132,869</u>   | <u>132,869</u>   |

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

The funds breakdown for 2023 is shown in note 13.

**Harlow Hilltop Pre School Limited**

**(Registration number: 06699016)**  
**Balance Sheet as at 31 August 2023**

|                                                                | Note | 2023<br>£      | 2022<br>£      |
|----------------------------------------------------------------|------|----------------|----------------|
| <b>Fixed assets</b>                                            |      |                |                |
| Tangible assets                                                | 8    | 11,274         | 14,932         |
| <b>Current assets</b>                                          |      |                |                |
| Debtors                                                        | 9    | 868            | 223            |
| Cash at bank and in hand                                       |      | 175,938        | 149,136        |
|                                                                |      | <u>176,806</u> | <u>149,359</u> |
| <b>Creditors: Amounts falling due within one year</b>          | 10   | <u>(3,265)</u> | <u>(2,942)</u> |
| <b>Net current assets</b>                                      |      | <u>173,541</u> | <u>146,417</u> |
| <b>Total assets less current liabilities</b>                   |      | <u>184,815</u> | <u>161,349</u> |
| <b>Creditors: Amounts falling due after more than one year</b> | 11   | <u>-</u>       | <u>-</u>       |
| <b>Net assets</b>                                              |      | <u>184,815</u> | <u>161,349</u> |
| <b>Funds of the charity:</b>                                   |      |                |                |
| <b>Other funds</b>                                             |      | <u>184,816</u> | <u>161,349</u> |
| <b>Total funds</b>                                             | 13   | <u>184,816</u> | <u>161,349</u> |

For the financial year ending 31 August 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

The financial statements on pages 6 to 13 were approved by the trustees, and authorised for issue on 22 November 2023 and signed on their behalf by:



Ben Priestley  
Trustee

## **Harlow Hilltop Pre School Limited**

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

#### **1 Charity status**

The charity is a charity limited by guarantee and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

#### **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 Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

##### **Basis of preparation**

Harlow Hilltop Pre School Limited 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.

##### **Income and endowments**

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

##### **Donations and legacies**

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

## **Harlow Hilltop Pre School Limited**

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

#### **Grants receivable**

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

#### **Deferred income**

Deferred Income represents amounts received for future periods and is released to incoming resources in the period for which, it has been received. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

#### **Expenditure**

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

#### **Support costs**

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

#### **Taxation**

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

#### **Tangible fixed assets**

Individual fixed assets costing £0.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

#### **Depreciation and amortisation**

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

|                       |                      |
|-----------------------|----------------------|
| Land and buildings    | 20% straight line    |
| Fixtures and fittings | 25% reducing balance |

## Harlow Hilltop Pre School Limited

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

#### Trade debtors

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

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

#### Cash and cash equivalents

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

#### Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

#### Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

### 3 Income from donations and legacies

|                            | Other funds<br>£ | Total<br>2023<br>£ | Total<br>2022<br>£ |
|----------------------------|------------------|--------------------|--------------------|
| Donations and legacies;    |                  |                    |                    |
| Donations from individuals | 6,474            | 6,474              | 5,914              |
|                            | <u>6,474</u>     | <u>6,474</u>       | <u>5,914</u>       |

## Harlow Hilltop Pre School Limited

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

#### 4 Income from other trading activities

|                                            | Other funds<br>£ | Total<br>2023<br>£ | Total<br>2022<br>£ |
|--------------------------------------------|------------------|--------------------|--------------------|
| Trading income;                            |                  |                    |                    |
| Other trading income                       | 204,454          | 204,454            | 172,245            |
| Other Income from other trading activities | 126              | 126                | 3                  |
| Grant income                               |                  |                    |                    |
|                                            | <u>204,580</u>   | <u>204,580</u>     | <u>172,248</u>     |

#### 5 Other expenditure

|                                                    | Note | Other funds<br>£ | Total<br>2023<br>£ | Total<br>2022<br>£ |
|----------------------------------------------------|------|------------------|--------------------|--------------------|
| Staff costs                                        |      |                  |                    |                    |
| Wages and salaries                                 |      | 133,483          | 133,483            | 113,915            |
| Pension costs                                      |      | 1,318            | 1,318              | 1,062              |
| Other staff costs                                  |      | 536              | 536                | 705                |
| Depreciation, amortisation and other similar costs |      | 3,808            | 3,808              | 5,052              |
| Allocated support costs                            |      | 48,442           | 48,442             | 44,749             |
|                                                    |      | <u>187,587</u>   | <u>187,587</u>     | <u>165,483</u>     |

#### 6 Staff costs

The aggregate payroll costs were as follows:

|                                          | 2023<br>£      | 2022<br>£      |
|------------------------------------------|----------------|----------------|
| <b>Staff costs during the year were:</b> |                |                |
| Wages and salaries                       | 133,483        | 113,915        |
| Pension costs                            | 1,318          | 1,062          |
| Other staff costs                        | 536            | 705            |
|                                          | <u>135,337</u> | <u>115,682</u> |

The monthly average number of persons (including senior management team) employed by the charity during the year expressed as full time equivalents was as follows:

|           | 2023<br>No | 2022<br>No |
|-----------|------------|------------|
| Employees | 14         | 14         |

No employee received emoluments of more than £60,000 during the year.

## Harlow Hilltop Pre School Limited

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

#### 7 Taxation

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

#### 8 Tangible fixed assets

|                       | Land and<br>buildings | Plant and<br>machinery | Office<br>Equipment | Furniture and<br>equipment | Total  |
|-----------------------|-----------------------|------------------------|---------------------|----------------------------|--------|
|                       | £                     | £                      | £                   | £                          | £      |
| <b>Cost</b>           |                       |                        |                     |                            |        |
| At 1 September 2022   | 52,009                | 4,196                  | 1,008               | 21,083                     | 78,296 |
| Additions             | -                     | -                      | -                   | 150                        | 150    |
| At 31 August 2023     | 52,009                | 4,196                  | 1,008               | 21,233                     | 78,446 |
| <b>Depreciation</b>   |                       |                        |                     |                            |        |
| At 1 September 2022   | 52,009                | 2,868                  | 560                 | 7,927                      | 63,364 |
| Charge for the year   | -                     | 332                    | 149                 | 3,327                      | 3,808  |
| At 31 August 2023     | 52,009                | 3,200                  | 709                 | 11,254                     | 67,172 |
| <b>Net book value</b> |                       |                        |                     |                            |        |
| At 31 August 2023     | -                     | 996                    | 299                 | 9,979                      | 11,274 |
| At 31 August 2022     | -                     | 1,328                  | 448                 | 13,156                     | 14,932 |

#### 9 Debtors

|               | 2023       | 2022       |
|---------------|------------|------------|
|               | £          | £          |
| Prepayments   | 868        | 223        |
| Other debtors | -          | -          |
|               | <u>868</u> | <u>223</u> |

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

|                                 | 2023         | 2022         |
|---------------------------------|--------------|--------------|
|                                 | £            | £            |
| Trade creditors                 | -            | -            |
| Other creditors                 | -            | -            |
| Accruals                        | 2,326        | 2,358        |
| Deferred income                 | -            | -            |
| Net wages                       | -            | -            |
| Other taxes and social security | 939          | 584          |
|                                 | <u>3,265</u> | <u>2,942</u> |

#### 11 Creditors: amounts falling due after one year

|                 | 2023 | 2022 |
|-----------------|------|------|
|                 | £    | £    |
| Deferred Income | -    | -    |

# **Harlow Hilltop Pre School Limited**

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

### **12 Pension and other schemes**

#### **Defined contribution pension scheme**

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £1,318 (2022 - £1,062).

### **13 Funds**

|             | Balance at 1<br>September<br>2022 | Incoming<br>resources | Resources<br>expended | Balance at 31<br>August 2023 |
|-------------|-----------------------------------|-----------------------|-----------------------|------------------------------|
|             | £                                 | £                     | £                     | £                            |
| Other funds | 161,349                           | 211,054               | (187,587)             | 184,816                      |

|             | Balance at 1<br>September<br>2021 | Incoming<br>resources | Resources<br>expended | Balance at 31<br>August 2022 |
|-------------|-----------------------------------|-----------------------|-----------------------|------------------------------|
|             | £                                 | £                     | £                     | £                            |
| Other funds | 148,670                           | 178,162               | (165,483)             | 161,349                      |

### **14 Analysis of net assets between funds**

|                       | Unrestricted<br>funds | 2023        | 2022    |
|-----------------------|-----------------------|-------------|---------|
|                       | General               | Total funds |         |
|                       | £                     | £           |         |
| Tangible fixed assets | 11,274                | 11,274      | 14,932  |
| Current assets        | 176,806               | 176,806     | 149,359 |
| Current liabilities   | (3,265)               | (3,265)     | (2,942) |
| Creditors over 1 year | -                     | -           | -       |
| Total net assets      | 184,815               | 184,815     | 161,349 |

### **15 Analysis of net funds**

|                          | At 1<br>September<br>2022 | Cash flow | At 31 August<br>2023 |
|--------------------------|---------------------------|-----------|----------------------|
|                          | £                         | £         | £                    |
| Cash at bank and in hand | 149,137                   | 26,802    | 175,939              |
| Net debt                 | 149,137                   | 26,802    | 175,939              |

**INDEPENDENT ACCOUNTANT'S REPORT TO THE MEMBERS ON THE UNAUDITED ACCOUNTS OF  
HARLOW HILLTOP PRE-SCHOOL LIMITED**

We report on the accounts of the club for the year ended 31 August 2023.

This report is made solely to the members as a body, in accordance with the terms of our engagement letter dated 25 June 2014 and the provisions of the Co-operative and Community Benefit Societies Act 2014 ("the Act"). Our work has been undertaken so that we might state to the members those matters that we are required to state to them in an accountant's report and for no other purpose. To the fullest extent permitted by law, we do not accept responsibility to anyone other than the Club and the members as a body, for our work, for this report or for the opinion we have formed.

**Respective Responsibilities of Officers and the Independent Accountant**

The organisation's officers are responsible for the preparation of the Accounts, and they consider that an audit is not required for this year and that an independent accountant's report is needed.

It is our responsibility to carry out procedures designed to enable us to report our opinion.

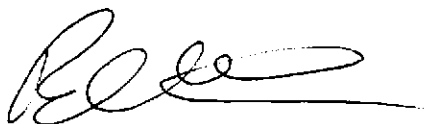
**Basis of the Independent Accountant's Opinion**

Our work was conducted in accordance with the requirements of our professional body, the Association of Chartered Certified Accountants. Our procedures consisted of comparing the accounts with the accounting records kept by the Club, and making such limited enquiries of the officers of the Club as we considered necessary for the purposes of this report. These procedures provide only the assurance expressed in our opinion and do not provide all the evidence that would be required for an audit, and consequently we do not express an audit opinion on the view given by the accounts.

**Independent Accountant's Opinion**

In our opinion:

- (a) The income and expenditure account and balance sheet are in agreement with the books of account kept by the organisation under S75 of the Act;
- (b) Having regard only to, and on the basis of, the information contained in those books of accounts, the Accounts comply with the requirements of the Act, and
- (c) The organisation met the financial criteria for the exercise of the power conferred by s84 of the Act in relation to the preceding year.



**CCF ACCOUNTANCY LTD**

Ground Floor  
30 Victoria Avenue  
Harrogate  
HG1 5PR

28/11/2023

**HARLOW HILLTOP PRE-SCHOOL LIMITED**

England & Wales - Charity number 1129463

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# Accounts

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## **Harlow Hilltop Pre School Limited**

### **Trustees' Report**

#### **Report of the trustees (Incorporating the directors' report) for the year ended 31st August 2022**

The trustees present their report and the financial statements for the year ended 31st August 2022. The trustees, who are also the directors of Harlow Hilltop Pre-School Limited for the purposes of company law and who served during the year and up to the date set out on page 1.

#### **Structure, governance and management**

The Company is a registered charity and a company limited by guarantee (incorporated). The charity is governed by its Memorandum and Articles of Association and Trustees are appointed in accordance with these.

Harlow Hilltop Pre-school Limited trades under the name 'Little Crickets Pre School'.

The Pre-school operates under the management of a Board of Directors with the day to day operation of the company managed by the Pre-school Manager.

The Pre-School currently employs 14 members of staff and an administrator. We also have varying members of staff on zero hour contracts dependent on need.

It has provided care for up to 36 two-four year old children in morning sessions and up to 36 children in the afternoon session.

The Pre-school had increased levels of take up of child places throughout the year and due to ongoing improvements to space and infrastructure the Pre-School will be able to flex more to places needed.

The annual general meeting is held in the Autumn Term and committee meetings are held every half term.

#### **Objectives and Activities**

The charity's objective is to enhance the development and education of children primarily under the statutory school age by encouraging parents to understand and provide for the needs of their children through community groups and by:

- 1      Offering appropriate play, education and care facilities, and family learning and extended hours groups, together with the right opportunities for all the children whatever their race, culture, religion, means or ability
- 2      Encouraging the study of the needs of such children and their families and promoting public interest in and recognition of such needs in their local areas.

#### **Achievements and performances**

The Charity took over the activities of the Harlow Hilltop Pre-school on 1<sup>st</sup> September 2009

## Harlow Hilltop Pre School Limited

### Trustees' Report

#### Fundraising

During the course of the year we had various fundraising activities and events which include:-

|                                       |                  |
|---------------------------------------|------------------|
| Summer party                          | £1,117.92        |
| YAS grant                             | £1,000.00        |
| Sponsored mini mile                   | £787.02          |
| Afternoon tea fundraiser at Green hut | £778.54          |
| Bags2School collections               | £546.10          |
| Co-op community fund donation         | £280.98          |
| Proctor & Gamble employee award       | £250.00          |
| Halloween spooktacular event          | £235.00          |
| Forest area Bank Holiday fundraiser   | £230.93          |
| Parent donations                      | £170.00          |
| Tombola/Raffle/Hamper                 | £134.00          |
| Christmas event                       | £110.00          |
| Plant pots                            | £85.15           |
| Art project for schools               | £63.25           |
| Portrait photography Bethany Clarke   | £58.00           |
| Summer raffle                         | £48.00           |
| Easy fundraising                      | £18.77           |
| <b>Total</b>                          | <b>£5,913.66</b> |

This year as with the previous was challenging for fundraising activity as people still struggled to feel comfortable with in person events as restrictions largely eased. However, the voluntary team pulled out all the stops & thanks to their efforts and support from staff, parents and volunteers we still managed to continue our trend of year-on-year increases. We rely on this fundraising support to enable us to purchase new educational aids to maintain provision of a high-quality service for our children.

#### Public Benefit

The trustees have had due regard to the guidance issued by the Charity Commission on Public benefit.

#### Achievements

- 1 Delivering a fifth year of surpluses, driven by continued high numbers of children/sessions booked, enabling continued reinvestment back into the Pre-School.
- 2 Reinvested back into the Pre-school has been significant with final improvements to and resources for the upstairs room and more signage to drive awareness of the pre-school. Staff training has also continued through the year.
- 3 Replacement of key trustee members was completed with full team in place to take the Pre-school forward for the next years.

## **Harlow Hilltop Pre School Limited**

### **Trustees' Report**

#### **Financial review**

##### **Reserves**

- 1 Held in line with the Charity Commissions guidelines
- 2 Surpluses over this level are invested into the setting to maximise the objectives as set out above

##### **Funding**

The charity's funding is received from three main sources:

- 1 From fund raising activities held throughout the academic year
- 2 From the payment of session fees by the Local Authority (for three to four year olds for the universal 15 hour provision and extended 30 hour entitlement).
- 3 From parents

##### **Future considerations**

We will continue to look for ways to advertise and promote Little Crickets to ensure demand/bookings increase throughout the academic year 21/22.

With the new lease finalised with the cricket club contracts will be signed and the future of the schools location and its opening of 'Forest School' area will be assured.

We will strive to achieve outstanding in our next Ofsted inspection, which is expected in the next few year(s). We will maintain our high standards and achievements.

#### **Statements of trustees' responsibilities**

The trustees (who are also directors of Harlow Hilltop Pre School Limited for the purposes of company law) are responsible for preparing the Trustees' Annual report and the financial statements in accordance with applicable law and 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 these financial statement, the trustees are required to:

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles of 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 operation.

## **Harlow Hilltop Pre School Limited**

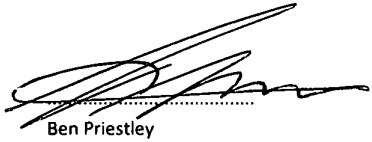
### **Trustees' Report**

The trustees are responsible for keeping proper records which disclose with reasonable accuracy at any time the financial position of the charitable company and which 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 steps for the prevention and detection of fraud and other irregularities.

#### **Small company provision**

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006

Approved by the board of Trustees at its meeting on 2nd November 2022 and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'Ben Priestley', is written over a horizontal dotted line.

Ben Priestley  
Trustee

Company registration number: 06699016  
Charity registration number: 1129463

# Harlow Hilltop Pre School Limited

(A company limited by guarantee)

Annual Report and Financial Statements

for the year Ended 31 August 2022



## **Harlow Hilltop Pre School Limited**

### **Contents**

|                                      |         |
|--------------------------------------|---------|
| Reference and Administrative Details | 1       |
| Trustees' Report                     | 2 to 5  |
| Statement of Financial Activities    | 6       |
| Balance Sheet                        | 7       |
| Notes to the Financial Statements    | 8 to 13 |

## **Harlow Hilltop Pre School Limited**

### **Reference and Administrative Details**

#### **Trustees**

MD Criddle (resigned 7 March 2022)

S Gregory (resigned 4 March 2022)

H Rant (appointed 1 August 2021)

A Vaas (appointed 1 August 2021)

J Baldry (appointed 4 March 2022)

B Priestley (appointed 4 March 2022)

#### **Principal Office**

Harrogate Cricket Club

St. George's Road

Harrogate

North Yorkshire

HG2 9BP

The charity is incorporated in England and Wales.

#### **Company Registration Number**

6699016

#### **Charity Registration Number**

1129463

## **Harlow Hilltop Pre School Limited**

### **Trustees' Report**

#### **Report of the trustees (incorporating the directors' report) for the year ended 31st August 2022**

The trustees present their report and the financial statements for the year ended 31st August 2022. The trustees, who are also the directors of Harlow Hilltop Pre-School Limited for the purposes of company law and who served during the year and up to the date set out on page 1.

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## Harlow Hilltop Pre School Limited

### Trustees' Report

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This year as with the previous was challenging for fundraising activity as people still struggled to feel comfortable with in person events as restrictions largely eased. However, the voluntary team pulled out all the stops & thanks to their efforts and support from staff, parents and volunteers we still managed to continue our trend of year-on-year increases. We rely on this fundraising support to enable us to purchase new educational aids to maintain provision of a high-quality service for our children.

#### Public Benefit

The trustees have had due regard to the guidance issued by the Charity Commission on Public benefit.

#### Achievements

- 1 Delivering a fifth year of surpluses, driven by continued high numbers of children/sessions booked, enabling continued reinvestment back into the Pre-School.
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## **Harlow Hilltop Pre School Limited**

### **Trustees' Report**

#### **Financial review**

##### *Reserves*

- 1 Held in line with the Charity Commissions guidelines
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##### *Funding*

The charity's funding is received from three main sources:

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##### *Future considerations*

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We will strive to achieve outstanding in our next Ofsted inspection, which is expected in the next few year(s). We will maintain our high standards and achievements.

#### **Statements of trustees' responsibilities**

The trustees (who are also directors of Harlow Hilltop Pre School Limited for the purposes of company law) are responsible for preparing the Trustees' Annual report and the financial statements in accordance with applicable law and 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 these financial statement, the trustees are required to:

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- 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
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## **Harlow Hilltop Pre School Limited**

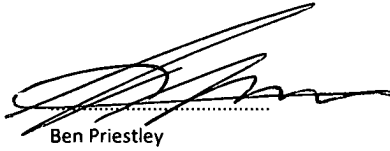
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#### **Small company provision**

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006

Approved by the board of Trustees at its meeting on 2nd November 2022 and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'Ben Priestley', is written over a horizontal dotted line.

Ben Priestley  
Trustee

# Harlow Hilltop Pre School Limited

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

(Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

|                                    | Note | Other funds<br>£ | Total<br>2022<br>£ |
|------------------------------------|------|------------------|--------------------|
| <b>Income and Endowments from:</b> |      |                  |                    |
| Donations and legacies             | 3    | 5,914            | 5,914              |
| Other trading activities           | 4    | 172,248          | 172,248            |
| Total Income                       |      | <u>178,162</u>   | <u>178,162</u>     |
| <b>Expenditure on:</b>             |      |                  |                    |
| Other expenditure                  | 5    | (165,282)        | (165,282)          |
| Total Expenditure                  |      | <u>(165,282)</u> | <u>(165,282)</u>   |
| Net income                         |      | <u>12,880</u>    | <u>12,880</u>      |
| Net movement in funds              |      | 12,880           | 12,880             |
| <b>Reconciliation of funds</b>     |      |                  |                    |
| Total funds brought forward        |      | <u>120,190</u>   | <u>120,190</u>     |
| Total funds carried forward        | 13   | <u>133,070</u>   | <u>133,070</u>     |
|                                    |      |                  |                    |
|                                    | Note | Other funds<br>£ | Total<br>2021<br>£ |
| <b>Income and Endowments from:</b> |      |                  |                    |
| Donations and legacies             | 3    | 8,589            | 8,589              |
| Other trading activities           | 4    | 149,461          | 149,461            |
| Total Income                       |      | <u>158,050</u>   | <u>158,050</u>     |
| <b>Expenditure on:</b>             |      |                  |                    |
| Other expenditure                  | 5    | (134,773)        | (134,773)          |
| Total Expenditure                  |      | <u>(134,773)</u> | <u>(134,773)</u>   |
| Net expenditure                    |      | <u>23,277</u>    | <u>23,277</u>      |
| Net movement in funds              |      | 23,277           | 23,277             |
| <b>Reconciliation of funds</b>     |      |                  |                    |
| Total funds brought forward        |      | <u>96,913</u>    | <u>96,913</u>      |
| Total funds carried forward        | 13   | <u>120,190</u>   | <u>120,190</u>     |

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

The funds breakdown for 2022 is shown in note 13.

**Harlow Hilltop Pre School Limited**

**(Registration number: 06699016)**  
**Balance Sheet as at 31 August 2022**

|                                                                | Note | 2022<br>£      | 2021<br>£      |
|----------------------------------------------------------------|------|----------------|----------------|
| <b>Fixed assets</b>                                            |      |                |                |
| Tangible assets                                                | 8    | 14,932         | 8,083          |
| <b>Current assets</b>                                          |      |                |                |
| Debtors                                                        | 9    | 223            | 223            |
| Cash at bank and in hand                                       |      | 149,136        | 144,125        |
|                                                                |      | <u>149,359</u> | <u>144,348</u> |
| <b>Creditors: Amounts falling due within one year</b>          | 10   | <u>(2,942)</u> | <u>(3,762)</u> |
| <b>Net current assets</b>                                      |      | <u>146,417</u> | <u>140,586</u> |
| <b>Total assets less current liabilities</b>                   |      | 161,349        | 148,669        |
| <b>Creditors: Amounts falling due after more than one year</b> | 11   | -              | -              |
| <b>Net assets</b>                                              |      | <u>161,349</u> | <u>148,669</u> |
| <b>Funds of the charity:</b>                                   |      |                |                |
| Other funds                                                    |      | <u>161,346</u> | <u>148,669</u> |
| <b>Total funds</b>                                             | 13   | <u>161,346</u> | <u>148,669</u> |

For the financial year ending 31 August 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

**Directors' responsibilities:**

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

The financial statements on pages 6 to 13 were approved by the trustees, and authorised for issue on 2nd November 2022 and signed on their behalf by:

  
Ben Priestley  
Trustee

## **Harlow Hilltop Pre School Limited**

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

#### **1 Charity status**

The charity is a charity limited by guarantee and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

#### **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 Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

##### **Basis of preparation**

Harlow Hilltop Pre School Limited 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.

##### **Income and endowments**

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

##### **Donations and legacies**

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

## **Harlow Hilltop Pre School Limited**

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

#### **Grants receivable**

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

#### **Deferred income**

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which, it has been received. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

#### **Expenditure**

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

#### **Support costs**

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

#### **Taxation**

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

#### **Tangible fixed assets**

Individual fixed assets costing £0.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

#### **Depreciation and amortisation**

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

|                       |                      |
|-----------------------|----------------------|
| Land and buildings    | 20% straight line    |
| Fixtures and fittings | 25% reducing balance |

## Harlow Hilltop Pre School Limited

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

#### Trade debtors

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

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

#### Cash and cash equivalents

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

#### Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

#### Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

### 3 Income from donations and legacies

|                            | Other funds<br>£ | Total<br>2022<br>£ | Total<br>2021<br>£ |
|----------------------------|------------------|--------------------|--------------------|
| Donations and legacies;    |                  |                    |                    |
| Donations from individuals | 5,914            | 5,914              | 8,589              |
|                            | <u>5,914</u>     | <u>5,914</u>       | <u>8,589</u>       |

# **Harlow Hilltop Pre School Limited**

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

### **4 Income from other trading activities**

|                                            | Other funds<br>£ | Total<br>2022<br>£ | Total<br>2021<br>£ |
|--------------------------------------------|------------------|--------------------|--------------------|
| Trading income;                            |                  |                    |                    |
| Other trading income                       | 172,245          | 172,245            | 149,021            |
| Other income from other trading activities | 3                | 3                  | 22                 |
| Grant income                               |                  |                    | 418                |
|                                            | <u>172,248</u>   | <u>172,248</u>     | <u>149,461</u>     |

### **5 Other expenditure**

|                                                    | Note | Other funds<br>£ | Total<br>2022<br>£ | Total<br>2021<br>£ |
|----------------------------------------------------|------|------------------|--------------------|--------------------|
| Staff costs                                        |      |                  |                    |                    |
| Wages and salaries                                 |      | 113,915          | 113,915            | 91,412             |
| Pension costs                                      |      | 1,062            | 1,062              | 751                |
| Other staff costs                                  |      | 705              | 705                | 1,186              |
| Depreciation, amortisation and other similar costs |      | 5,052            | 5,052              | 2,806              |
| Allocated support costs                            |      | 44,548           | 44,548             | 38,618             |
|                                                    |      | <u>165,282</u>   | <u>165,282</u>     | <u>134,773</u>     |

### **6 Staff costs**

The aggregate payroll costs were as follows:

|                                   | 2022<br>£      | 2021<br>£     |
|-----------------------------------|----------------|---------------|
| Staff costs during the year were: |                |               |
| Wages and salaries                | 113,915        | 91,412        |
| Pension costs                     | 1,062          | 751           |
| Other staff costs                 | 705            | 1,186         |
|                                   | <u>115,682</u> | <u>93,349</u> |

The monthly average number of persons (including senior management team) employed by the charity during the year expressed as full time equivalents was as follows:

|           | No | 2021<br>No |
|-----------|----|------------|
| Employees | 14 | 12         |

No employee received emoluments of more than £60,000 during the year.

# Harlow Hilltop Pre School Limited

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

### 7 Taxation

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

### 8 Tangible fixed assets

|                       | Land and buildings | Plant and machinery | Office Equipment | Furniture and equipment | Total  |
|-----------------------|--------------------|---------------------|------------------|-------------------------|--------|
|                       | £                  | £                   | £                | £                       | £      |
| <b>Cost</b>           |                    |                     |                  |                         |        |
| At 1 September 2021   | 52,009             | 4,196               | 1,008            | 9,183                   | 66,396 |
| Additions             | -                  | -                   | -                | 11,900                  | 11,900 |
| At 31 August 2022     | 52,009             | 4,196               | 1,008            | 21,083                  | 78,296 |
| <b>Depreciation</b>   |                    |                     |                  |                         |        |
| At 1 September 2021   | 52,009             | 2,426               | 336              | 3,542                   | 58,313 |
| Charge for the year   | -                  | 442                 | 224              | 4,385                   | 5,051  |
| At 31 August 2022     | 52,009             | 2,868               | 560              | 7,927                   | 63,364 |
| <b>Net book value</b> |                    |                     |                  |                         |        |
| At 31 August 2022     | -                  | 1,328               | 448              | 13,156                  | 14,932 |
| At 31 August 2021     | -                  | 1,770               | 672              | 5,641                   | 8,083  |

### 9 Debtors

|               | 2022       | 2021       |
|---------------|------------|------------|
|               | £          | £          |
| Prepayments   | 223        | 223        |
| Other debtors | -          | -          |
|               | <u>223</u> | <u>223</u> |

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

|                                 | 2022         | 2021         |
|---------------------------------|--------------|--------------|
|                                 | £            | £            |
| Trade creditors                 | -            | -            |
| Other creditors                 | -            | -            |
| Accruals                        | 2,358        | 2,572        |
| Deferred income                 | -            | -            |
| Net wages                       | -            | -            |
| Other taxes and social security | 584          | 1,190        |
|                                 | <u>2,942</u> | <u>3,762</u> |

### 11 Creditors: amounts falling due after one year

|                 | 2022 | 2021 |
|-----------------|------|------|
|                 | £    | £    |
| Deferred income | -    | -    |

## Harlow Hilltop Pre School Limited

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

#### 12 Pension and other schemes

##### Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £1,062 (2021 - £751).

#### 13 Funds

|             | Balance at 1<br>September<br>2021 | Incoming<br>resources | Resources<br>expended | Balance at 31<br>August 2022 |
|-------------|-----------------------------------|-----------------------|-----------------------|------------------------------|
|             | £                                 | £                     | £                     | £                            |
| Other funds | 148,669                           | 178,162               | (165,485)             | 161,346                      |

|             | Balance at 1<br>September<br>2020 | Incoming<br>resources | Resources<br>expended | Balance at 31<br>August 2021 |
|-------------|-----------------------------------|-----------------------|-----------------------|------------------------------|
|             | £                                 | £                     | £                     | £                            |
| Other funds | 125,392                           | 158,050               | (134,773)             | 148,669                      |

#### 14 Analysis of net assets between funds

|                       | Unrestricted<br>funds | 2022        | 2021    |
|-----------------------|-----------------------|-------------|---------|
|                       | General               | Total funds |         |
|                       | £                     | £           |         |
| Tangible fixed assets | 14,932                | 14,932      | 8,083   |
| Current assets        | 149,359               | 149,359     | 144,348 |
| Current liabilities   | (2,942)               | (2,942)     | (3,762) |
| Creditors over 1 year | -                     | -           | -       |
| Total net assets      | 161,349               | 161,349     | 148,669 |

#### 15 Analysis of net funds

|                          | At 1<br>September<br>2021 | Cash flow | At 31 August<br>2022 |
|--------------------------|---------------------------|-----------|----------------------|
|                          | £                         | £         | £                    |
| Cash at bank and in hand | 144,126                   | 5,011     | 149,137              |
| Net debt                 | 144,126                   | 5,011     | 149,137              |

**INDEPENDENT ACCOUNTANT'S REPORT TO THE MEMBERS ON THE UNAUDITED ACCOUNTS OF  
HARLOW HILLTOP PRE-SCHOOL LIMITED**

We report on the accounts of the club for the year ended 31 August 2022.

This report is made solely to the members as a body, in accordance with the terms of our engagement letter dated 25 June 2014 and the provisions of the Co-operative and Community Benefit Societies Act 2014 ("the Act"). Our work has been undertaken so that we might state to the members those matters that we are required to state to them in an accountant's report and for no other purpose. To the fullest extent permitted by law, we do not accept responsibility to anyone other than the Club and the members as a body, for our work, for this report or for the opinion we have formed.

**Respective Responsibilities of Officers and the Independent Accountant**

The organisation's officers are responsible for the preparation of the Accounts, and they consider that an audit is not required for this year and that an independent accountant's report is needed.

It is our responsibility to carry out procedures designed to enable us to report our opinion.

**Basis of the Independent Accountant's Opinion**

Our work was conducted in accordance with the requirements of our professional body, the Association of Chartered Certified Accountants. Our procedures consisted of comparing the accounts with the accounting records kept by the Club, and making such limited enquiries of the officers of the Club as we considered necessary for the purposes of this report. These procedures provide only the assurance expressed in our opinion and do not provide all the evidence that would be required for an audit, and consequently we do not express an audit opinion on the view given by the accounts.

**Independent Accountant's Opinion**

In our opinion:

- (a) The income and expenditure account and balance sheet are in agreement with the books of account kept by the organisation under S75 of the Act;
- (b) Having regard only to, and on the basis of, the information contained in those books of accounts, the Accounts comply with the requirements of the Act, and
- (c) The organisation met the financial criteria for the exercise of the power conferred by s84 of the Act in relation to the preceding year.

*CCF Accountancy Ltd*

**CCF ACCOUNTANCY LTD**

Ground Floor  
30 Victoria Avenue  
Harrogate  
HG1 5PR

02/11/2022

**HARLOW HILLTOP PRE-SCHOOL LIMITED**

England & Wales - Charity number 1129463

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# Accounts

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Company registration number: 06699016

Charity registration number: 1129463

# Harlow Hilltop Pre School Limited

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 August 2021

# **Harlow Hilltop Pre School Limited**

## **Contents**

|                                      |         |
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| Reference and Administrative Details | 1       |
| Trustees' Report                     | 2 to 5  |
| Statement of Financial Activities    | 6       |
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| Notes to the Financial Statements    | 8 to 13 |

# **Harlow Hilltop Pre School Limited**

## **Reference and Administrative Details**

### **Trustees**

MD Criddle (appointed 23 June 2017)

J Davies (resigned 7 April 2021)

S Gregory (appointed 18 June 2018)

C Overin (resigned 7 April 2021)

H Outhwaite (resigned 14 September 2020)

H Rant (appointed 1 August 2021)

A Vaas (appointed 1 August 2021)

### **Principal Office**

Harrogate Cricket Club

St. George's Road

Harrogate

North Yorkshire

HG2 9BP

The charity is incorporated in England and Wales.

### **Company Registration Number**

6699016

### **Charity Registration Number**

1129463

# **Harlow Hilltop Pre School Limited**

## **Trustees' Report**

### **Report of the trustees (incorporating the directors' report) for the year ended 31st August 2021**

The trustees present their report and the financial statements for the year ended 31st August 2021. The trustees, who are also the directors of Harlow Hilltop Pre-School Limited for the purposes of company law and who served during the year and up to the date set out on page 1.

### **Structure, governance and management**

The Company is a registered charity and a company limited by guarantee (incorporated). The charity is governed by its Memorandum and Articles of Association and Trustees are appointed in accordance with these.

Harlow Hilltop Pre-school Limited trades under the name 'Little Crickets Pre School'.

The Pre-school operates under the management of a Board of Directors with the day to day operation of the company managed by the Pre-school Manager.

The Pre-School currently employs 14 members of staff and an administrator. We also have 4 members of staff on zero hour contracts.

It provides care for up to 36 two-four year old children in morning sessions and up to 36 children in the afternoon session.

The Pre-school had increased levels of take up of child places throughout the year.

The annual general meeting is held in the Autumn Term and committee meetings are held every half term.

### **Objectives and Activities**

The charity's objective is to enhance the development and education of children primarily under the statutory school age by encouraging parents to understand and provide for the needs of their children through community groups and by:

- 1 Offering appropriate play, education and care facilities, and family learning and extended hours groups, together with the right opportunities for all the children whatever their race, culture, religion, means or ability
- 2 Encouraging the study of the needs of such children and their families and promoting public interest in and recognition of such needs in their local areas;

### **Achievements and performances**

The Charity took over the activities of the Harlow Hilltop Pre-school on 1<sup>st</sup> September 2009

## Harlow Hilltop Pre School Limited

### Trustees' Report

#### Fundraising

During the course of the year we had various fundraising activities and events which include:-

|                            |                  |
|----------------------------|------------------|
| Two Ridings                | £5,000.00        |
| Sponsored mini mile        | £1,000.00        |
| Bags2 school               | £444.00          |
| Summer fete                | £417.00          |
| Donations                  | £197.00          |
| Baked bean challenge       | £167.00          |
| Duck race                  | £148.00          |
| Canvas sales               | £144.00          |
| Summer raffles             | £130.00          |
| Easter activity packs      | £118.00          |
| Leavers photos             | £112.00          |
| Stories with santa         | £100.00          |
| Photo donations            | £85.00           |
| Uniform and bags           | £77.00           |
| Easter trail               | £68.00           |
| Car boot sale              | £61.00           |
| Books and toys sold        | £57.00           |
| Easter raffle              | £50.00           |
| Advent squares             | £48.00           |
| Scarecrow trail            | £47.00           |
| Xmas raffle                | £39.00           |
| Bedtime stories            | £24.00           |
| Easy fundraising           | £15.00           |
| Lucky squares              | £14.00           |
| Guess the name of the bear | £12.00           |
| Sale of items              | £10.00           |
| Dial a cake                | £5.00            |
| <b>Total</b>               | <b>£8,589.00</b> |

This year was challenging for fundraising activity due to the continued restrictions imposed by the Covid 19 pandemic from March 2020 onwards. However, thanks to the efforts and support from staff, parents and volunteers and our involvement in the Two Ridings grant scheme we still managed to raise a higher amount than the previous 4 years. We rely on this fundraising support to enable us to purchase new educational aids to maintain provision of a high-quality service for our children.

#### Public Benefit

The trustees have had due regard to the guidance issued by the Charity Commission on Public benefit.

#### Achievements

- 1 Managing the Covid 19 pandemic and supporting the community by remaining open for key workers and vulnerable children throughout. Also reopening more broadly from June 2021 with detailed procedures within government guidelines to minimise any risk to children, parents and staff members.
- 2 Delivering a fourth year of strong surpluses, driven by continued high numbers of children/sessions booked, enabling continued reinvestment back into the Pre-School.
- 3 £3500 reinvested back into the Pre-school behind 2 new laptops for the Manager and Administrator, continued improvements to and resources for the upstairs room and more signage to drive awareness of the pre-school plus a new dishwasher and continuous staff training.
- 4 Replacement of key trustee members.

# Harlow Hilltop Pre School Limited

## Trustees' Report

### Financial review

#### *Reserves*

- 1 Held in line with the Charity Commissions guidelines
- 2 Surpluses over this level are invested into the setting to maximise the objectives as set out above

#### *Funding*

The charity's funding is received from three main sources:

- 1 From fund raising activities held throughout the academic year
- 2 From the payment of session fees by the Local Authority (for three to four year olds for the universal 15 hour provision and extended 30 hour entitlement).
- 3 From parents

#### *Future considerations*

We will continue to follow government guidelines with respect to the on-going Covid pandemic. This will likely make fundraising during 21/22 challenging, so we will continue to look for new and different ways to fundraise.

We will continue to look for ways to advertise and promote Little Crickets to ensure demand/bookings increase throughout the academic year 21/22.

We will finalise the new lease with the cricket club which ends in January 2022.

We will endeavour to recruit new committee members/trustees from November 2021 due to old members of the committee stepping down.

We will strive to achieve outstanding in our next Ofsted inspection, which is expected in the next few years. We will maintain our high standards and achievements.

### Statements of trustees' responsibilities

The trustees (who are also directors of Harlow Hilltop Pre School Limited for the purposes of company law) are responsible for preparing the Trustees' Annual report and the financial statements in accordance with applicable law and 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 these financial statement, the trustees are required to:

- Select suitable accounting policies and the apply them consistently
- Observe the methods and principles of 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 operation.

## Harlow Hilltop Pre School Limited

### Trustees' Report

The trustees are responsible for keeping proper records which disclose with reasonable accuracy at any time the financial position of the charitable company and which 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 steps for the prevention and detection of fraud and other irregularities.

#### Small company provision

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006

Approved by the board of Trustees at its meeting on 23rd September 2021 and signed on its behalf by:



.....  
Simon Gregory  
Trustee

# Harlow Hilltop Pre School Limited

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

(Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

|                                    |      | Other funds        | Total<br>2021    |
|------------------------------------|------|--------------------|------------------|
|                                    | Note | £                  | £                |
| <b>Income and Endowments from:</b> |      |                    |                  |
| Donations and legacies             | 3    | 8,589              | 8,589            |
| Other trading activities           | 4    | 149,461            | 149,461          |
| Total Income                       |      | <u>158,050</u>     | <u>158,050</u>   |
| <b>Expenditure on:</b>             |      |                    |                  |
| Other expenditure                  | 5    | (134,773)          | (134,773)        |
| Total Expenditure                  |      | <u>(134,773)</u>   | <u>(134,773)</u> |
| Net income                         |      | <u>23,277</u>      | <u>23,277</u>    |
| Net movement in funds              |      | 23,277             | 23,277           |
| <b>Reconciliation of funds</b>     |      |                    |                  |
| Total funds brought forward        |      | <u>96,913</u>      | <u>96,913</u>    |
| Total funds carried forward        | 13   | <u>120,190</u>     | <u>120,190</u>   |
|                                    |      | <b>Other funds</b> | <b>Total</b>     |
|                                    |      |                    | <b>2020</b>      |
|                                    | Note | £                  | £                |
| <b>Income and Endowments from:</b> |      |                    |                  |
| Donations and legacies             | 3    | 4,183              | 4,183            |
| Other trading activities           | 4    | 118,779            | 118,779          |
| Total Income                       |      | <u>122,962</u>     | <u>122,962</u>   |
| <b>Expenditure on:</b>             |      |                    |                  |
| Other expenditure                  | 5    | (99,675)           | (99,675)         |
| Total Expenditure                  |      | <u>(99,675)</u>    | <u>(99,675)</u>  |
| Net expenditure                    |      | <u>23,287</u>      | <u>23,287</u>    |
| Net movement in funds              |      | 23,287             | 23,287           |
| <b>Reconciliation of funds</b>     |      |                    |                  |
| Total funds brought forward        |      | <u>73,626</u>      | <u>73,626</u>    |
| Total funds carried forward        | 13   | <u>96,913</u>      | <u>96,913</u>    |

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

The funds breakdown for 2021 is shown in note 13.

# Harlow Hilltop Pre School Limited

(Registration number: 06699016)

## Balance Sheet as at 31 August 2021

|                                                                | Note | 2021<br>£      | 2020<br>£      |
|----------------------------------------------------------------|------|----------------|----------------|
| <b>Fixed assets</b>                                            |      |                |                |
| Tangible assets                                                | 8    | 8,083          | 8,521          |
| <b>Current assets</b>                                          |      |                |                |
| Debtors                                                        | 9    | 223            | 564            |
| Cash at bank and in hand                                       |      | 144,125        | 125,280        |
|                                                                |      | <u>144,348</u> | <u>125,844</u> |
| <b>Creditors: Amounts falling due within one year</b>          | 10   | <u>(3,762)</u> | <u>(8,973)</u> |
| <b>Net current assets</b>                                      |      | <u>140,586</u> | <u>116,871</u> |
| <b>Total assets less current liabilities</b>                   |      | 148,669        | 125,392        |
| <b>Creditors: Amounts falling due after more than one year</b> | 11   | -              | -              |
| <b>Net assets</b>                                              |      | <u>148,669</u> | <u>125,392</u> |
| <b>Funds of the charity:</b>                                   |      |                |                |
| <b>Other funds</b>                                             |      | <u>148,669</u> | <u>125,392</u> |
| <b>Total funds</b>                                             | 13   | <u>148,669</u> | <u>125,392</u> |

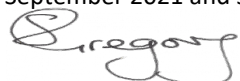
For the financial year ending 31 August 2021 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

### Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

The financial statements on pages 6 to 13 were approved by the trustees, and authorised for issue on 23rd September 2021 and signed on their behalf by:



.....  
Simon Gregory  
Trustee

# **Harlow Hilltop Pre School Limited**

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

### **1 Charity status**

The charity is a charity limited by guarantee and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

### **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 Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

#### **Basis of preparation**

Harlow Hilltop Pre School Limited 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.

#### **Income and endowments**

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

#### ***Donations and legacies***

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

## Harlow Hilltop Pre School Limited

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

#### ***Grants receivable***

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

#### ***Deferred income***

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which, it has been received. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

#### ***Expenditure***

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

#### ***Support costs***

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

#### ***Taxation***

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

#### ***Tangible fixed assets***

Individual fixed assets costing £0.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

#### ***Depreciation and amortisation***

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

|                       |                      |
|-----------------------|----------------------|
| Land and buildings    | 20% straight line    |
| Fixtures and fittings | 25% reducing balance |

## Harlow Hilltop Pre School Limited

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

#### Trade debtors

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

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

#### Cash and cash equivalents

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

#### Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

#### Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

### 3 Income from donations and legacies

|                            | Other funds<br>£ | Total<br>2021<br>£ | Total<br>2020<br>£ |
|----------------------------|------------------|--------------------|--------------------|
| Donations and legacies;    |                  |                    |                    |
| Donations from individuals | 8,589            | 8,589              | 4,183              |
|                            | 8,589            | 8,589              | 4,183              |

# Harlow Hilltop Pre School Limited

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

### 4 Income from other trading activities

|                                            | Other funds<br>£ | Total<br>2021<br>£ | Total<br>2020<br>£ |
|--------------------------------------------|------------------|--------------------|--------------------|
| Trading income;                            |                  |                    |                    |
| Other trading income                       | 149,021          | 149,021            | 114,490            |
| Other income from other trading activities | 22               | 22                 | 4,289              |
| Grant income                               | 418              | 418                | -                  |
|                                            | <u>149,461</u>   | <u>149,461</u>     | <u>118,779</u>     |

### 5 Other expenditure

|                                                    | Note | Other funds<br>£ | Total<br>2021<br>£ | Total<br>2020<br>£ |
|----------------------------------------------------|------|------------------|--------------------|--------------------|
| Staff costs                                        |      |                  |                    |                    |
| Wages and salaries                                 |      | 91,412           | 91,412             | 68,828             |
| Pension costs                                      |      | 751              | 751                | 623                |
| Other staff costs                                  |      | 1,186            | 1,186              | 256                |
| Depreciation, amortisation and other similar costs |      | 2,806            | 2,806              | 1,251              |
| Allocated support costs                            |      | 38,618           | 38,618             | 28,717             |
|                                                    |      | <u>134,773</u>   | <u>134,773</u>     | <u>99,675</u>      |

### 6 Staff costs

The aggregate payroll costs were as follows:

|                                          | 2021<br>£     | 2020<br>£     |
|------------------------------------------|---------------|---------------|
| <b>Staff costs during the year were:</b> |               |               |
| Wages and salaries                       | 91,412        | 68,828        |
| Pension costs                            | 751           | 623           |
| Other staff costs                        | 1,186         | 256           |
|                                          | <u>93,349</u> | <u>69,707</u> |

The monthly average number of persons (including senior management team) employed by the charity during the year expressed as full time equivalents was as follows:

|                                                                       | 2021<br>No | 2020<br>No |
|-----------------------------------------------------------------------|------------|------------|
| Employees                                                             | 12         | 9          |
| No employee received emoluments of more than £60,000 during the year. |            |            |

# Harlow Hilltop Pre School Limited

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

### 7 Taxation

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

### 8 Tangible fixed assets

|                       | Land and buildings | Plant and machinery | Office Equipment | Furniture and equipment | Total  |
|-----------------------|--------------------|---------------------|------------------|-------------------------|--------|
|                       | £                  | £                   | £                | £                       | £      |
| <b>Cost</b>           |                    |                     |                  |                         |        |
| At 1 September 2020   | 52,009             | 4,196               | -                | 7,822                   | 64,027 |
| Additions             | -                  | -                   | 1,008            | 1,361                   | 2,369  |
| At 31 August 2021     | 52,009             | 4,196               | 1,008            | 9,183                   | 66,396 |
| <b>Depreciation</b>   |                    |                     |                  |                         |        |
| At 1 September 2020   | 52,009             | 1,836               | -                | 1,661                   | 55,506 |
| Charge for the year   | -                  | 590                 | 336              | 1,881                   | 2,807  |
| At 31 August 2021     | 52,009             | 2,426               | 336              | 3,542                   | 58,313 |
| <b>Net book value</b> |                    |                     |                  |                         |        |
| At 31 August 2021     | -                  | 1,770               | 672              | 5,641                   | 8,083  |
| At 31 August 2020     | -                  | 2,360               | -                | 6,161                   | 8,521  |

### 9 Debtors

|               | 2021 | 2020 |
|---------------|------|------|
|               | £    | £    |
| Prepayments   | 223  | 564  |
| Other debtors | -    | -    |
|               | 223  | 564  |

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

|                                 | 2021  | 2020  |
|---------------------------------|-------|-------|
|                                 | £     | £     |
| Trade creditors                 | -     | -     |
| Other creditors                 | -     | -     |
| Accruals                        | 2,572 | 7,930 |
| Deferred income                 | -     | -     |
| Net wages                       | -     | -     |
| Other taxes and social security | 1,190 | 1,043 |
|                                 | 3,762 | 8,973 |

### 11 Creditors: amounts falling due after one year

|                 | 2021 | 2020 |
|-----------------|------|------|
|                 | £    | £    |
| Deferred income | -    | -    |

# Harlow Hilltop Pre School Limited

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

### 12 Pension and other schemes

#### Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £751 (2020 - £623).

### 13 Funds

|             | Balance at 1<br>September<br>2020 | Incoming<br>resources | Resources<br>expended | Balance at 31<br>August 2021 |
|-------------|-----------------------------------|-----------------------|-----------------------|------------------------------|
|             | £                                 | £                     | £                     | £                            |
| Other funds | 125,392                           | 158,050               | (134,773)             | 148,669                      |

|             | Balance at 1<br>September<br>2019 | Incoming<br>resources | Resources<br>expended | Balance at 31<br>August 2020 |
|-------------|-----------------------------------|-----------------------|-----------------------|------------------------------|
|             | £                                 | £                     | £                     | £                            |
| Other funds | 102,105                           | 122,962               | (99,675)              | 125,392                      |

### 14 Analysis of net assets between funds

|                       | Unrestricted<br>funds | 2021        | 2020    |
|-----------------------|-----------------------|-------------|---------|
|                       | General               | Total funds |         |
|                       | £                     | £           |         |
| Tangible fixed assets | 8,083                 | 8,083       | 8,521   |
| Current assets        | 144,348               | 144,348     | 125,844 |
| Current liabilities   | (3,762)               | (3,762)     | (8,973) |
| Creditors over 1 year | -                     | -           | -       |
| Total net assets      | 148,669               | 148,669     | 125,392 |

### 15 Analysis of net funds

|                          | At 1<br>September<br>2020 | Cash flow | At 31 August<br>2021 |
|--------------------------|---------------------------|-----------|----------------------|
|                          | £                         | £         | £                    |
| Cash at bank and in hand | 125,281                   | 18,845    | 144,126              |
| Net debt                 | 125,281                   | 18,845    | 144,126              |



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**HARLOW HILLTOP PRE-SCHOOL LIMITED**

England & Wales - Charity number 1129463

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# Accounts

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Company registration number: 06699016

Charity registration number: 1129463

# Harlow Hilltop Pre School Limited

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 August 2020

**Harlow Hilltop Pre School Limited**

**Contents**

|                                      |         |
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| Reference and Administrative Details | 1       |
| Trustees' Report                     | 2 to 5  |
| Statement of Financial Activities    | 6       |
| Balance Sheet                        | 7       |
| Notes to the Financial Statements    | 8 to 13 |

## **Harlow Hilltop Pre School Limited**

### **Reference and Administrative Details**

#### **Trustees**

MD Criddle (appointed 23 June 2017)

J Davies (appointed 28 March 2018)

S Gregory (appointed 18 June 2018)

C Overin (appointed 14 September 2020)

H Outhwaite (terminated 14 September 2020)

#### **Principal Office**

Harrogate Cricket Club

St. George's Road

Harrogate

North Yorkshire

HG2 9BP

The charity is incorporated in England and Wales.

#### **Company Registration Number**

6699016

#### **Charity Registration Number**

1129463

# **Harlow Hilltop Pre School Limited**

## **Trustees' Report**

### **Report of the trustees (incorporating the directors' report) for the year ended 31st August 2020**

The trustees present their report and the financial statements for the year ended 31st August 2020. The trustees, who are also the directors of Harlow Hilltop Pre-School Limited for the purposes of company law and who served during the year and up to the date set out on page 1.

### **Structure, governance and management**

The Company is a registered charity and a company limited by guarantee (incorporated). The charity is governed by its Memorandum and Articles of Association and Trustees are appointed in accordance with these.

Harlow Hilltop Pre-school Limited trades under the name 'Little Crickets Pre School'.

The Pre-school operates under the management of a Board of Directors with the day to day operation of the company managed by the Pre-school Manager.

The Pre-School currently employs 7 members of staff and an administrator. We also have 4 members of staff on zero hour contracts.

It provides care for up to 36 two-four year old children in morning sessions and up to 26 children in the afternoon session.

The Pre-school had increased levels of take up of child places throughout the year.

The annual general meeting is held in the Autumn Term and committee meetings are held every half term.

### **Objectives and Activities**

The charity's objective is to enhance the development and education of children primarily under the statutory school age by encouraging parents to understand and provide for the needs of their children through community groups and by:

- 1 Offering appropriate play, education and care facilities, and family learning and extended hours groups, together with the right opportunities for all the children whatever their race, culture, religion, means or ability
- 2 Encouraging the study of the needs of such children and their families and promoting public interest in and recognition of such needs in their local areas;

### **Achievements and performances**

The Charity took over the activities of the Harlow Hilltop Pre-school on 1<sup>st</sup> September 2009

## Harlow Hilltop Pre School Limited

### Trustees' Report

#### Fundraising

During the course of the year we had various fundraising activities and events which include:-

|                                                                |      |
|----------------------------------------------------------------|------|
| Donation from Co-op community fund                             | 2200 |
| Skydive donations                                              | 634  |
| Donations from Parents                                         | 395  |
| Christmas Cards, raffle, shop, sing-a-long, stories with Santa | 248  |
| Family Fun day event                                           | 228  |
| Stall at Sale & Play                                           | 108  |
| Bags2School                                                    | 88   |
| Photography session donation                                   | 60   |
| PE Bag purchase                                                | 60   |
| Donation Nikki Book Group                                      | 50   |
| Tuki Café Games stalls                                         | 47   |
| Easter Packs                                                   | 32   |
| Toddler Group                                                  | 13   |
| Clothing sales                                                 | 10   |
| Book Sale                                                      | 10   |

**Total** **4,183**

This year was challenging for fundraising activity due to restrictions imposed by the Covid 19 pandemic from March 20 onwards. However, thanks to the efforts and support from staff, parents and volunteers and our involvement in the Coop Community fund scheme we still managed to raise a higher amount than the previous 3 years. We rely on this fundraising support to enable us to purchase new educational aids to maintain provision of a high-quality service for our children.

#### Public Benefit

The trustees have had due regard to the guidance issued by the Charity Commission on Public benefit.

#### Achievements

- 1 Managing the Covid 19 pandemic and supporting the community by remaining open for key workers and vulnerable children throughout. Also reopening more broadly from June with detailed procedures within government guidelines to minimise any risk to children, parents and staff members.
- 2 Delivering a third year of strong surpluses, driven by continued high numbers of children/sessions booked, enabling continued reinvestment back into the Pre-School.
- 3 £8,750 reinvested back into the Pre-school behind 2 new interactive white boards for use as educational aids, full repainting internally, continued improvements to and resources for the outdoor area and new signage to drive awareness of the pre-school.
- 4 Recruiting further staff members to continue to build our talented childcare team.

#### Financial review

##### Reserves

- 1 Held in line with the Charity Commissions guidelines
- 2 Surpluses over this level are invested into the setting to maximise the objectives as set out above

## Harlow Hilltop Pre School Limited

### Trustees' Report

#### *Funding*

The charity's funding is received from three main sources:

- 1 From fund raising activities held throughout the academic year
- 2 From the payment of session fees by the Local Authority (for three to four year olds for the universal 15 hour provision and extended 30 hour entitlement).
- 3 From parents

#### *Future considerations*

We will continue to follow government guidelines with respect to the on-going Covid pandemic. This will likely make fundraising during 20/21 challenging, so we will continue to look for new and different ways to fundraise.

We will continue to advertise for a new apprentice for academic year 20/21.

We will continue to look for ways to advertise and promote Little Crickets to ensure demand/bookings increase throughout the academic year 20/21.

We will also discuss the lease renewal with the Cricket Club as the current lease will end in 2021.

We will endeavour to recruit new committee members/trustees since the existing committee no longer have children who attend the Pre-school.

We will strive to achieve outstanding in our next Ofsted inspection, which is expected this school year (Covid permitting).

#### **Statements of trustees' responsibilities**

The trustees (who are also directors of Harlow Hilltop Pre School Limited for the purposes of company law) are responsible for preparing the Trustees' Annual report and the financial statements in accordance with applicable law and 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 these financial statement, the trustees are required to:

- Select suitable accounting policies and the apply them consistently
- Observe the methods and principles of 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 operation.

The trustees are responsible for keeping proper records which disclose with reasonable accuracy at any time the financial position of the charitable company and which 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 steps for the prevention and detection of fraud and other irregularities.

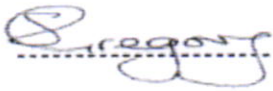
## Harlow Hilltop Pre School Limited

### Trustees' Report

#### Small company provision

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006

Approved by the board of Trustees at its meeting on 24th September 2020 and signed on its behalf by:

A handwritten signature in blue ink, appearing to read 'Gregory', written over a horizontal dashed line.

Simon Gregory  
Trustee

# Harlow Hilltop Pre School Limited

## Statement of Financial Activities for the Year Ended 31 August 2020

(Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

|                                    |      | Other funds        | Total           |
|------------------------------------|------|--------------------|-----------------|
|                                    |      | 2020               |                 |
|                                    | Note | £                  | £               |
| <b>Income and Endowments from:</b> |      |                    |                 |
| Donations and legacies             | 3    | 4,183              | 4,183           |
| Other trading activities           | 4    | 118,779            | 118,779         |
| Total Income                       |      | <u>122,962</u>     | <u>122,962</u>  |
| <b>Expenditure on:</b>             |      |                    |                 |
| Other expenditure                  | 5    | (99,675)           | (99,675)        |
| Total Expenditure                  |      | <u>(99,675)</u>    | <u>(99,675)</u> |
| Net income                         |      | <u>23,287</u>      | <u>23,287</u>   |
| Net movement in funds              |      | 23,287             | 23,287          |
| <b>Reconciliation of funds</b>     |      |                    |                 |
| Total funds brought forward        |      | <u>102,105</u>     | <u>102,105</u>  |
| Total funds carried forward        | 13   | <u>125,392</u>     | <u>125,392</u>  |
|                                    |      | <b>Other funds</b> | <b>Total</b>    |
|                                    |      | 2019               |                 |
|                                    | Note | £                  | £               |
| <b>Income and Endowments from:</b> |      |                    |                 |
| Donations and legacies             | 3    | 3,493              | 3,493           |
| Other trading activities           | 4    | 119,967            | 119,967         |
| Total Income                       |      | <u>123,460</u>     | <u>123,460</u>  |
| <b>Expenditure on:</b>             |      |                    |                 |
| Other expenditure                  | 5    | (94,981)           | (94,981)        |
| Total Expenditure                  |      | <u>(94,981)</u>    | <u>(94,981)</u> |
| Net expenditure                    |      | <u>28,479</u>      | <u>28,479</u>   |
| Net movement in funds              |      | 28,479             | 28,479          |
| <b>Reconciliation of funds</b>     |      |                    |                 |
| Total funds brought forward        |      | <u>73,626</u>      | <u>73,626</u>   |
| Total funds carried forward        | 13   | <u>102,105</u>     | <u>102,105</u>  |

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

The funds breakdown for 2020 is shown in note 13.

# Harlow Hilltop Pre School Limited

(Registration number: 06699016)  
Balance Sheet as at 31 August 2020

|                                                                | Note | 2020<br>£      | 2019<br>£      |
|----------------------------------------------------------------|------|----------------|----------------|
| <b>Fixed assets</b>                                            |      |                |                |
| Tangible assets                                                | 8    | 8,521          | 3,819          |
| <b>Current assets</b>                                          |      |                |                |
| Debtors                                                        | 9    | 564            | 223            |
| Cash at bank and in hand                                       |      | 125,280        | 106,466        |
|                                                                |      | <u>125,844</u> | <u>106,689</u> |
| <b>Creditors: Amounts falling due within one year</b>          | 10   | <u>(8,973)</u> | <u>(8,403)</u> |
| <b>Net current assets</b>                                      |      | <u>116,871</u> | <u>98,286</u>  |
| <b>Total assets less current liabilities</b>                   |      | 125,392        | 102,105        |
| <b>Creditors: Amounts falling due after more than one year</b> | 11   | -              | -              |
| <b>Net assets</b>                                              |      | <u>125,392</u> | <u>102,105</u> |
| <b>Funds of the charity:</b>                                   |      |                |                |
| <b>Other funds</b>                                             |      | <u>125,392</u> | <u>102,105</u> |
| <b>Total funds</b>                                             | 13   | <u>125,392</u> | <u>102,105</u> |

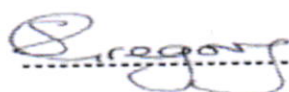
For the financial year ending 31 August 2020 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

## Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

The financial statements on pages 6 to 13 were approved by the trustees, and authorised for issue on 24 September 2020 and signed on their behalf by:



Simon Gregory  
Trustee

## **Harlow Hilltop Pre School Limited**

### **Notes to the Financial Statements for the Year Ended 31 August 2020**

#### **1 Charity status**

The charity is a charity limited by guarantee and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

#### **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 Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

##### **Basis of preparation**

Harlow Hilltop Pre School Limited 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.

##### **Income and endowments**

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

##### **Donations and legacies**

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

## Harlow Hilltop Pre School Limited

### Notes to the Financial Statements for the Year Ended 31 August 2020

#### **Grants receivable**

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

#### **Deferred income**

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which, it has been received. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

#### **Expenditure**

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

#### **Support costs**

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

#### **Taxation**

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

#### **Tangible fixed assets**

Individual fixed assets costing £0.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

#### **Depreciation and amortisation**

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

|                       |                      |
|-----------------------|----------------------|
| Land and buildings    | 20% straight line    |
| Fixtures and fittings | 25% reducing balance |

## Harlow Hilltop Pre School Limited

### Notes to the Financial Statements for the Year Ended 31 August 2020

#### Trade debtors

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

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

#### Cash and cash equivalents

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

#### Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

#### Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

### 3 Income from donations and legacies

|                            | Other funds<br>£ | Total<br>2020<br>£ | Total<br>2019<br>£ |
|----------------------------|------------------|--------------------|--------------------|
| Donations and legacies;    |                  |                    |                    |
| Donations from individuals | 4,183            | 4,183              | 3,493              |
|                            | 4,183            | 4,183              | 3,493              |

# Harlow Hilltop Pre School Limited

## Notes to the Financial Statements for the Year Ended 31 August 2020

### 4 Income from other trading activities

|                                            | Other funds<br>£ | Total<br>2020<br>£ | Total<br>2019<br>£ |
|--------------------------------------------|------------------|--------------------|--------------------|
| Trading income;                            |                  |                    |                    |
| Other trading income                       | 114,490          | 114,490            | 119,897            |
| Other income from other trading activities | 4,289            | 4,289              | 70                 |
|                                            | <u>118,779</u>   | <u>118,779</u>     | <u>119,967</u>     |

### 5 Other expenditure

|                                                    | Note | Other funds<br>£ | Total<br>2020<br>£ | Total<br>2019<br>£ |
|----------------------------------------------------|------|------------------|--------------------|--------------------|
| Staff costs                                        |      |                  |                    |                    |
| Wages and salaries                                 |      | 68,828           | 68,828             | 62,335             |
| Pension costs                                      |      | 623              | 623                | 486                |
| Other staff costs                                  |      | 256              | 256                | 1,137              |
| Depreciation, amortisation and other similar costs |      | 1,251            | 1,251              | 1,273              |
| Allocated support costs                            |      | 28,717           | 28,717             | 29,750             |
|                                                    |      | <u>99,675</u>    | <u>99,675</u>      | <u>94,981</u>      |

### 6 Staff costs

The aggregate payroll costs were as follows:

|                                          | 2020<br>£     | 2019<br>£     |
|------------------------------------------|---------------|---------------|
| <b>Staff costs during the year were:</b> |               |               |
| Wages and salaries                       | 68,828        | 62,335        |
| Pension costs                            | 623           | 486           |
| Other staff costs                        | 256           | 1,137         |
|                                          | <u>69,707</u> | <u>63,958</u> |

The monthly average number of persons (including senior management team) employed by the charity during the year expressed as full time equivalents was as follows:

|           | 2020<br>No | 2019<br>No |
|-----------|------------|------------|
| Employees | 9          | 8          |

No employee received emoluments of more than £60,000 during the year.

# Harlow Hilltop Pre School Limited

## Notes to the Financial Statements for the Year Ended 31 August 2020

### 7 Taxation

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

### 8 Tangible fixed assets

|                       | Land and<br>buildings | Plant and<br>machinery | Furniture and<br>equipment | Total  |
|-----------------------|-----------------------|------------------------|----------------------------|--------|
|                       | £                     | £                      | £                          | £      |
| <b>Cost</b>           |                       |                        |                            |        |
| At 1 September 2019   | 52,009                | 4,196                  | 1,869                      | 58,074 |
| Additions             |                       | -                      | 5,953                      | 5,953  |
| At 31 August 2020     | 52,009                | 4,196                  | 7,822                      | 64,027 |
| <b>Depreciation</b>   |                       |                        |                            |        |
| At 1 September 2019   | 52,009                | 1,049                  | 1,197                      | 54,255 |
| Charge for the year   | -                     | 787                    | 464                        | 1,251  |
| At 31 August 2020     | 52,009                | 1,836                  | 1,661                      | 55,506 |
| <b>Net book value</b> |                       |                        |                            |        |
| At 31 August 2020     | -                     | 2,360                  | 6,161                      | 8,521  |
| At 31 August 2019     | -                     | 3,147                  | 672                        | 3,819  |

### 9 Debtors

|               | 2020 | 2019 |
|---------------|------|------|
|               | £    | £    |
| Prepayments   | 564  | 223  |
| Other debtors | -    | -    |
|               | 564  | 223  |

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

|                                 | 2020  | 2019  |
|---------------------------------|-------|-------|
|                                 | £     | £     |
| Trade creditors                 | -     | -     |
| Other creditors                 | -     | -     |
| Accruals                        | 7,930 | 2,459 |
| Deferred income                 | -     | -     |
| Net wages                       | -     | 4,982 |
| Other taxes and social security | 1,043 | 962   |
|                                 | 8,973 | 8,403 |

### 11 Creditors: amounts falling due after one year

|                 | 2020 | 2019 |
|-----------------|------|------|
|                 | £    | £    |
| Deferred income | -    | -    |

# Harlow Hilltop Pre School Limited

## Notes to the Financial Statements for the Year Ended 31 August 2020

### 12 Pension and other schemes

#### Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £623 (2019 - £486).

### 13 Funds

|             | Balance at 1<br>September<br>2019 | Incoming<br>resources | Resources<br>expended | Balance at 31<br>August 2020 |
|-------------|-----------------------------------|-----------------------|-----------------------|------------------------------|
|             | £                                 | £                     | £                     | £                            |
| Other funds | 102,105                           | 122,962               | (99,675)              | 125,392                      |

|             | Balance at 1<br>September<br>2018 | Incoming<br>resources | Resources<br>expended | Balance at 31<br>August 2019 |
|-------------|-----------------------------------|-----------------------|-----------------------|------------------------------|
|             | £                                 | £                     | £                     | £                            |
| Other funds | 73,626                            | 123,460               | (94,981)              | 102,105                      |

### 14 Analysis of net assets between funds

|                       | Unrestricted<br>funds | 2020        | 2019    |
|-----------------------|-----------------------|-------------|---------|
|                       | General               | Total funds |         |
|                       | £                     | £           |         |
| Tangible fixed assets | 8,521                 | 8,521       | 3,819   |
| Current assets        | 125,844               | 125,844     | 106,690 |
| Current liabilities   | (8,973)               | (8,973)     | (8,403) |
| Creditors over 1 year | -                     | -           | -       |
| Total net assets      | 125,392               | 125,392     | 102,106 |

### 15 Analysis of net funds

|                          | At 1<br>September<br>2019 | Cash flow | At 31 August<br>2020 |
|--------------------------|---------------------------|-----------|----------------------|
|                          | £                         | £         | £                    |
| Cash at bank and in hand | 106,467                   | 18,814    | 125,281              |
| Net debt                 | 106,467                   | 18,814    | 125,281              |