

HATCH WARREN UNDER FIVES PRE-SCHOOL LIMITED

England & Wales · Charity number 1132908

Details

Status Registered

Legal form Charitable company

Company number [06990058](#)

Registered 2009-11-23

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

Contact

Address Hatchwarren Community Centre
Long Cross Lane
Hatch Warren
Basingstoke
RG22 4XF

Phone 01256322788

Email hatchwarrenunderfivescommittee@gmail.com

Website www.hatchwarrenunderfives.co.uk

Activities

Objects: THE OBJECTS OF THE PRE-SCHOOL ("THE OBJECTS") ARE TO ENHANCE THE DEVELOPMENT ANDEDUCATION OF CHILDREN PRIMARILY UNDER STATUTORY SCHOOL AGE BY ENCOURAGING PARENTS TOUNDERSTAND AND PROVIDE FOR THE NEEDS OF THEIR CHILDREN THROUGH COMMUNITY GROUPS AND BY:-3.1 OFFERING APPROPRIATE PLAY, EDUCATION AND CARE FACILITIES AND TRAINING COURSES,TOGETHER WITH THE RIGHT OF PARENTS TO TAKE RESPONSIBILITY FOR AND TO BECOME INVOLVED INTHE ACTIVITIES OF SUCH GROUPS, ENSURING THAT SUCH GROUPS OFFER OPPORTUNITIES FOR ALLCHILDREN WHATEVER THEIR RACE, CULTURE, RELIGION, MEANS OR ABILITY;3.2 ENCOURAGING THE STUDY OF THE NEEDS OF SUCH CHILDREN AND THEIR FAMILIES ANDPROMOTING PUBLIC INTEREST IN AND RECOGNITION OF SUCH NEEDS;3.3 INSTIGATING AND ADHERING TO AND FURTHERING THE AIMS AND OBJECTS OF THE PRE-SCHOOLLEARNING ALLIANCE.

Activities: Early Years Childcare Provider in Basingstoke

Classification

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

Geography

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

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£380,614	£376,362	-	-
2024-08-31	£301,332	£286,026	-	-
2023-08-31	£264,290	£262,848	-	-
2022-08-31	£214,498	£215,600	-	-
2021-08-31	£231,753	£225,799	-	-

Trustees

Name	Role	Appointed
Faye Fenton	Chair	2025-01-01
Chloe Buckingham		2024-01-01
Daisy Collyer		2026-01-01
Danielle Orsborn		2025-01-01
Jack Winterbottom		2024-11-27
Sally Ann Loughrey		2025-01-01

HATCH WARREN UNDER FIVES PRE-SCHOOL LIMITED

England & Wales - Charity number 1132908

Accounts

REGISTERED COMPANY NUMBER: 06990058 (England and Wales)
REGISTERED CHARITY NUMBER: 1132908

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31st August 2025
for
Hatch Warren Under Fives Pre-School Ltd

Wheeler & Co Ltd
Chartered Accountants
The Shrubbery
14 Church Street
Whitchurch
Hampshire
RG28 7AB

Hatch Warren Under Fives Pre-School Ltd

**Contents of the Financial Statements
for the Year Ended 31st August 2025**

	Page
Report of the Trustees	1 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6 to 7
Notes to the Financial Statements	8 to 13
Detailed Statement of Financial Activities	14 to 15

Hatch Warren Under Fives Pre-School Ltd

Report of the Trustees
for the Year Ended 31st August 2025

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st August 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objects of the charity are to provide education and care to children primarily under the statutory school age, and encourage parents to work alongside us providing for the needs of their children by:

- a) offering appropriate play, education and care facilities and training courses, providing an opportunity for parents to take responsibility for and to become involved in the activities of such groups, ensuring that such groups offer opportunities for all children whatever their race, culture, religion, means or ability;
- b) encouraging the study of the needs of such children and their families and promoting public interest in and recognition of such needs;
- c) Instigating and adhering to and furthering the aims and objects of the government to fulfil statutory requirements.

Social investments

The charity's activities benefit the public by enhancing the development and education of pre-school children. The trustees have considered that this complies with the Charities Commission guidance on public benefit.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The charity has provided the local community with the resources to further educate pre-school age children in accordance with its objectives.

FINANCIAL REVIEW

This academic year has seen a lot of changes to both Preschools with the increase in the number of 2 year olds requesting places. Hatch Warren has set up a new Caterpillar room for our 2 year olds with the 3 and 4 year olds, Butterflies, now in the main hall so that the children's individual developments can be catered for. Kempshott also took on an extra part time staff member so more focus could be given to our 2 year olds and special educational needs children.

The Preschools made a surplus of £4,252 (2024 surplus of £15,306), with Hatch Warren's surplus of £5,765, Kempshott of £2,576 offset by group deficit of £4,089. The surplus has arisen predominantly from the increased number of funded children on our books having increased by 29% on the previous year against an expected increase of 21% and additional funding for Afghan refugee. This was partially offset by the increase in the minimum wage of 7% which meant an above inflation increase in staff salaries across the board of 7% and an increase in the cost of snacks and materials because of the cost of living and increase in child numbers over budget.

We have made a provision of £3,743 for additional training in line with new safeguarding legislation being bought in so that staff are kept fully up to date with these requirements. Also an additional equipment provision of £2,234 has been approved to update Hatch Warren's outside play area.

The surplus from the previous year has allowed us to invest in more resources across both Preschools with Hatch Warren having a new canopy for the outside area so that they have some shade over the tarmac in the hot weather enabling children can still play outside. Both preschools have been able to update many of their resources in line with the new EYFS requirement and to aid the in the moment planning for the children.

The Trustees fully support the continued investment in staff development and resources and have approved the additional provisions from this year's surplus.

The charity has reserves of £144,137 at the balance sheet date and the trustees have reviewed the Reserves Policy and believe this is sufficient to cover 3 months running cost of the organisation, whilst allowing for fluctuations in children and provision for staff redundancies should they occur.

Hatch Warren Under Fives Pre-School Ltd

Report of the Trustees **for the Year Ended 31st August 2025**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

Recruitment and appointment of new trustees

Trustees are elected from the members, being of good standing within the local community. Between 2 and 10 members are elected with no more than 3 co-opted members, to form a management committee.

Organisational structure

A committee of directors and charity trustees are responsible for the overall management and control of the pre-school. The committee comprises three officers, between 2 and 10 elected members and no more than 3 co-opted members. The committee is required to meet at least three times a year. No member may serve more than 6 years on the committee.

The day to day running of the pre-school is undertaken by the managers and deputies who are overseen by the Preschool Operations Manager who reports to the trustees.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

06990058 (England and Wales)

Registered Charity number

1132908

Registered office

Hatch Warren Community Centre
Long Cross Lane
Hatch Warren
Basingstoke
Hampshire
RG22 4XF

Trustees

Faye Fenton	Chair - appointed 1st January 2025
Danielle Osborn	Secretary - appointed 1st January 2025
Jack Winterbottom	Treasurer - appointed 1st January 2025
Chloe Buckingham	
Sophie Shiell	- Appointed 1st January 2025
Sally Ann Loughrey	- Appointed 1st January 2025
Lorcan Loughrey	- Appointed 11th February 2025
Jessica Roach	- Resigned 27th November 2024
Bethany Luckett	- Resigned 28th May 2025
Nikole Facey	- Resigned 16th June 2025
Layla Hallet	- Resigned 26th February 2025
Laura Newhouse	- Resigned 26th February 2025
Helen Eastick	- Resigned 26th February 2025
Laura Murphy	- Resigned 26th February 2025
Kirsty Anthony	- Resigned 26th February 2025

Independent Examiner

Wheeler & Co Ltd
Chartered Accountants
The Shrubbery
14 Church Street
Whitchurch
Hampshire
RG28 7AB

Hatch Warren Under Fives Pre-School Ltd

Report of the Trustees
for the Year Ended 31st August 2025

Approved by order of the board of trustees on 20th November 2025 and signed on its behalf by:


.....
Jack Winterbottom - Trustee

**Independent Examiner's Report to the Trustees of
Hatch Warren Under Fives Pre-School Ltd**

Independent examiner's report to the trustees of Hatch Warren Under Fives Pre-School Ltd ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st August 2025.

Responsibilities and basis of report

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

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

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Kevin Wheeler FCA

Wheeler & Co Ltd
Chartered Accountants
The Shrubbery
14 Church Street
Whitchurch
Hampshire
RG28 7AB

Date:28-11-2025.....

Hatch Warren Under Fives Pre-School Ltd

**Statement of Financial Activities
for the Year Ended 31st August 2025**

	Notes	31.8.25 Unrestricted fund £	31.8.24 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2	1,105	1,475
Charitable activities	5		
Development and education of pre-school children		372,681	295,205
Other trading activities	3	2,479	1,278
Investment income	4	4,349	3,374
Total		<u>380,614</u>	<u>301,332</u>
EXPENDITURE ON			
Raising funds		817	222
Charitable activities	6		
Development and education of pre-school children		375,545	285,804
Total		<u>376,362</u>	<u>286,026</u>
NET INCOME		4,252	15,306
RECONCILIATION OF FUNDS			
Total funds brought forward		139,885	124,579
TOTAL FUNDS CARRIED FORWARD		<u><u>144,137</u></u>	<u><u>139,885</u></u>

The notes form part of these financial statements

Hatch Warren Under Fives Pre-School Ltd

Balance Sheet 31st August 2025

	Notes	31.8.25 Unrestricted fund £	31.8.24 Total funds £
CURRENT ASSETS			
Debtors	11	59	479
Cash at bank and in hand		154,048	146,335
		<u>154,107</u>	<u>146,814</u>
CREDITORS			
Amounts falling due within one year	12	(2,736)	(4,625)
		<u>151,371</u>	<u>142,189</u>
NET CURRENT ASSETS			
		<u>151,371</u>	<u>142,189</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		151,371	142,189
PROVISIONS FOR LIABILITIES	13	(7,234)	(2,304)
		<u>144,137</u>	<u>139,885</u>
NET ASSETS			
		<u>144,137</u>	<u>139,885</u>
FUNDS	14		
Unrestricted funds		144,137	139,885
		<u>144,137</u>	<u>139,885</u>
TOTAL FUNDS			
		<u>144,137</u>	<u>139,885</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st August 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st August 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

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

Hatch Warren Under Fives Pre-School Ltd

Balance Sheet - continued

31st August 2025

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

The financial statements were approved by the Board of Trustees and authorised for issue on 20th November 2025 and were signed on its behalf by:



.....
Faye Fenton - Trustee



.....
Jack Winterbottom - Trustee

Hatch Warren Under Fives Pre-School Ltd

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

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

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

Expenditure

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

Raising funds

Costs of generating funds comprise the costs of generating voluntary income and the costs of trading for fundraising purposes.

Charitable activities

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

Governance costs

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include independent examiner fees.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

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

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

There are no restricted funds.

Pension costs and other post-retirement benefits

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

Hatch Warren Under Fives Pre-School Ltd

**Notes to the Financial Statements - continued
for the Year Ended 31st August 2025**

2. DONATIONS AND LEGACIES	31.8.25 £	31.8.24 £
Donations	<u>1,105</u>	<u>1,475</u>
3. OTHER TRADING ACTIVITIES	31.8.25 £	31.8.24 £
Fundraising events	2,015	971
Sales income	<u>464</u>	<u>307</u>
	<u>2,479</u>	<u>1,278</u>
4. INVESTMENT INCOME	31.8.25 £	31.8.24 £
Deposit account interest	<u>4,349</u>	<u>3,374</u>
5. INCOME FROM CHARITABLE ACTIVITIES	31.8.25	31.8.24
	Development and education of pre-school children £	Total activities £
Grants	346,872	267,829
Fee income - Playgroup	<u>25,809</u>	<u>27,376</u>
	<u>372,681</u>	<u>295,205</u>
Grants received, included in the above, are as follows:		
	31.8.25	31.8.24
	£	£
HCC - Early Years Education funding	336,190	261,290
HCC - 2 Year Old funding	-	146
HCC - IDACI/EYPP	6,669	6,393
HCC - Afghan Refugee	2,250	-
HCC - SEN	<u>1,763</u>	-
	<u>346,872</u>	<u>267,829</u>

Hatch Warren Under Fives Pre-School Ltd

**Notes to the Financial Statements - continued
for the Year Ended 31st August 2025**

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 7) £	Support costs (see note 8) £	Totals £
Development and education of pre-school children	374,729	816	375,545

7. DIRECT COSTS OF CHARITABLE ACTIVITIES

	31.8.25	31.8.24
	£	£
Staff costs	281,805	224,127
Trustees' expenses	947	645
Rent and services	46,097	37,654
Insurance	1,856	1,936
Telephone	638	586
Postage and stationery	584	554
Website costs	1,891	631
Sundries	612	430
Play materials and refreshment	5,929	4,985
Toys & equipment	11,299	1,443
Staff training	7,014	939
Staff uniforms	562	650
DBS charges	463	350
Premises expenses	3,557	2,485
Software costs	89	289
IT costs	650	500
Operating licences	875	748
SEN resources	1,764	23
IDACI/EYPP costs	6,669	6,106
Afghan Refugee expenses	1,428	-
	<u>374,729</u>	<u>285,081</u>

8. SUPPORT COSTS

	Finance £	Governance costs £	Totals £
Development and education of pre-school children	396	420	816

Hatch Warren Under Fives Pre-School Ltd

**Notes to the Financial Statements - continued
for the Year Ended 31st August 2025**

8. SUPPORT COSTS - continued

Support costs, included in the above, are as follows:

Finance

	31.8.25	31.8.24
	Development and education of pre-school children £	Total activities £
Bank charges	<u>396</u>	<u>333</u>

Governance costs

	31.8.25	31.8.24
	Development and education of pre-school children £	Total activities £
Accountancy fees	<u>420</u>	<u>390</u>

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st August 2025 nor for the year ended 31st August 2024.

Trustees' expenses

	31.8.25	31.8.24
	£	£
Trustees' expenses	<u>947</u>	<u>645</u>

10. STAFF COSTS

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

	31.8.25	31.8.24
Childcare assistants	<u>19</u>	<u>17</u>

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

Hatch Warren Under Fives Pre-School Ltd

**Notes to the Financial Statements - continued
for the Year Ended 31st August 2025**

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		31.8.25	31.8.24
		£	£
Trade debtors		34	479
Other debtors		25	-
		59	479
		59	479

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		31.8.25	31.8.24
		£	£
Accruals and deferred income		2,736	4,625
		2,736	4,625
		2,736	4,625

13. PROVISIONS FOR LIABILITIES		31.8.25	31.8.24
		£	£
Provisions		7,234	2,304
		7,234	2,304
		7,234	2,304

14. MOVEMENT IN FUNDS			Net movement in funds	At 31.8.25
	At 1.9.24			
	£	£	£	£
Unrestricted funds				
General fund	139,885	4,252		144,137
	139,885	4,252		144,137
TOTAL FUNDS	139,885	4,252		144,137

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	380,614	(376,362)	4,252
	380,614	(376,362)	4,252
TOTAL FUNDS	380,614	(376,362)	4,252

Comparatives for movement in funds

		Net movement in funds	At 31.8.24
	At 1.9.23	£	£
	£	£	£
Unrestricted funds			
General fund	124,579	15,306	139,885
	124,579	15,306	139,885
TOTAL FUNDS	124,579	15,306	139,885

Hatch Warren Under Fives Pre-School Ltd

**Notes to the Financial Statements - continued
for the Year Ended 31st August 2025**

14. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	301,332	(286,026)	15,306
TOTAL FUNDS	<u>301,332</u>	<u>(286,026)</u>	<u>15,306</u>

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

	At 1.9.23 £	Net movement in funds £	At 31.8.25 £
Unrestricted funds			
General fund	124,579	19,558	144,137
TOTAL FUNDS	<u>124,579</u>	<u>19,558</u>	<u>144,137</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	681,946	(662,388)	19,558
TOTAL FUNDS	<u>681,946</u>	<u>(662,388)</u>	<u>19,558</u>

15. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st August 2025.

Hatch Warren Under Fives Pre-School Ltd

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

	31.8.25 £	31.8.24 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	1,105	1,475
Other trading activities		
Fundraising events	2,015	971
Sales income	464	307
	<hr/>	<hr/>
	2,479	1,278
Investment income		
Deposit account interest	4,349	3,374
Charitable activities		
Grants	346,872	267,829
Fee income - Playgroup	25,809	27,376
	<hr/>	<hr/>
	372,681	295,205
	<hr/>	<hr/>
Total incoming resources	380,614	301,332
EXPENDITURE		
Other trading activities		
Fundraising costs	817	222
Charitable activities		
Trustees' expenses	947	645
Wages	277,518	220,770
Pensions	4,287	3,357
Rent and services	46,097	37,654
Insurance	1,856	1,936
Telephone	638	586
Postage and stationery	584	554
Website costs	1,891	631
Sundries	612	430
Play materials and refreshment	5,929	4,985
Toys & equipment	11,299	1,443
Staff training	7,014	939
Staff uniforms	562	650
DBS charges	463	350
Premises expenses	3,557	2,485
Software costs	89	289
IT costs	650	500
Operating licences	875	748
SEN resources	1,764	23
IDACI/EYPP costs	6,669	6,106
Afghan Refugee expenses	1,428	-
	<hr/>	<hr/>
	374,729	285,081

This page does not form part of the statutory financial statements

Hatch Warren Under Fives Pre-School Ltd

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

	31.8.25 £	31.8.24 £
Support costs		
Finance		
Bank charges	396	333
Governance costs		
Accountancy fees	420	390
Total resources expended	<u>376,362</u>	<u>286,026</u>
Net income	<u>4,252</u>	<u>15,306</u>

This page does not form part of the statutory financial statements

HATCH WARREN UNDER FIVES PRE-SCHOOL LIMITED

England & Wales - Charity number 1132908

Accounts

REGISTERED COMPANY NUMBER: 06990058 (England and Wales)
REGISTERED CHARITY NUMBER: 1132908

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31st August 2024
for
Hatch Warren Under Fives Pre-School Ltd

Wheeler & Co Ltd
Chartered Accountants
The Shrubbery
14 Church Street
Whitchurch
Hampshire
RG28 7AB

Hatch Warren Under Fives Pre-School Ltd

**Contents of the Financial Statements
for the Year Ended 31st August 2024**

	Page
Report of the Trustees	1 to 2
Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5 to 6
Notes to the Financial Statements	7 to 12
Detailed Statement of Financial Activities	13 to 14

Hatch Warren Under Fives Pre-School Ltd

Report of the Trustees for the Year Ended 31st August 2024

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st August 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objects of the charity are to provide education and care to children primarily under the statutory school age, and encourage parents to work alongside us providing for the needs of their children by:

- a) offering appropriate play, education and care facilities and training courses, providing an opportunity for parents to take responsibility for and to become involved in the activities of such groups, ensuring that such groups offer opportunities for all children whatever their race, culture, religion, means or ability;
- b) encouraging the study of the needs of such children and their families and promoting public interest in and recognition of such needs;
- c) Instigating and adhering to and furthering the aims and objects of the government to fulfil statutory requirements.

Social investments

The charity's activities benefit the public by enhancing the development and education of pre-school children. The trustees have considered that this complies with the Charities Commission guidance on public benefit.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The charity has provided the local community with the resources to further educate pre-school age children in accordance with its objectives.

FINANCIAL REVIEW

This academic year has seen both Preschools back to pre-Covid levels from the start and with waiting lists for the following year. We have also seen a change in the number of 2 year old places required as a result of the additional free 15 hours funding supplied by the government for working parents, which has caused some exciting new challenges at the settings.

The Preschools made a significant surplus of £15,306 (2023 surplus of £1,442), with Hatch Warren's surplus of £18,502 being offset by deficit for Kempshott of £3,196. The surplus arising predominantly from the supplementary funding received from the government between September and March which resulted in an additional £17,085 which was not allowed for in the budget. This was partially offset by the increase in the minimum wage of 9% which meant an above inflation increase in staff salaries across the board of 7% which has been topped up in 2024/5 to the 9%.

The new provision for 2 year-olds has required a few adjustments to the Preschools with a new Caterpillar room being added in Hatch Warren for 2024/5 to specifically cater for the 2 year-olds. The surplus from 2023/4 has been used to help furnish and buy new resources both for this room and the current Butterfly room. Both Preschools continue to offer an excellent quality of educational provision, whilst carefully controlling the expenditure in this current challenging environment. The extra income received for our special educational needs children has enabled Kempshott Preschool to purchase some extra equipment for both their outside and inside areas which the children seem to be enjoying. The Trustees fully support the continued investment in staff development and resources.

The charity has reserves of £139,885 at the balance sheet date and the trustees have reviewed the Reserves Policy and believe this is sufficient to cover 3 months running cost of the organisation, whilst allowing for fluctuations in children and provision for staff redundancies.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

Hatch Warren Under Fives Pre-School Ltd

**Report of the Trustees
for the Year Ended 31st August 2024**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

Trustees are elected from the members, being of good standing within the local community. Between 2 and 10 members are elected with no more than 3 co-opted members, to form a management committee.

Organisational structure

A committee of directors and charity trustees are responsible for the overall management and control of the pre-school. The committee comprises three officers, between 2 and 10 elected members and no more than 3 co-opted members. The committee is required to meet at least three times a year. No member may serve more than 6 years on the committee. The day to day running of the pre-school is undertaken by the managers and deputies who are overseen by the Preschool Operations Manager who reports to the trustees.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

06990058 (England and Wales)

Registered Charity number

1132908

Registered office

Hatch Warren Community Centre
Long Cross Lane
Hatch Warren
Basingstoke
Hampshire
RG22 4XF

Trustees

Bethany Luckett
Michelle Beverley
Jessica Roach
Nikole Facey
Katie Oliver
Sam Haydn Bowen
Layla Hallet
Chloe Buckingham
Laura Newhouse
Helen Eastick
Laura Murphy
Kirsty Anthony

Chair
Secretary - appointed 4th December 2023
Treasurer
Safeguarding Officer
- resigned 5th October 2023
- resigned 4th December 2023
- appointed 1st January 2024
- appointed 1st January 2024

Independent Examiner

Wheeler & Co Ltd
Chartered Accountants
The Shrubbery
14 Church Street
Whitchurch
Hampshire
RG28 7AB

Approved by order of the board of trustees on 25th November 2024 and signed on its behalf by:



Jessica Roach - Trustee

**Independent Examiner's Report to the Trustees of
Hatch Warren Under Fives Pre-School Ltd**

Independent examiner's report to the trustees of Hatch Warren Under Fives Pre-School Ltd ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st August 2024.

Responsibilities and basis of report

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

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

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Kevin Wheeler FCA

Wheeler & Co Ltd
Chartered Accountants
The Shrubbery
14 Church Street
Whitchurch
Hampshire
RG28 7AB

27th November 2024

Hatch Warren Under Fives Pre-School Ltd

**Statement of Financial Activities
for the Year Ended 31st August 2024**

	Notes	31.8.24 Unrestricted fund £	31.8.23 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2	1,475	423
Charitable activities			
Development and education of pre-school children	5	295,205	258,272
Other trading activities	3	1,278	2,685
Investment income	4	3,374	2,910
Total		301,332	264,290
 EXPENDITURE ON			
Raising funds		222	1,198
Charitable activities			
Development and education of pre-school children	6	285,804	261,650
Total		286,026	262,848
 NET INCOME			
		15,306	1,442
 RECONCILIATION OF FUNDS			
Total funds brought forward		124,579	123,137
 TOTAL FUNDS CARRIED FORWARD		 139,885	 124,579

The notes form part of these financial statements

Hatch Warren Under Fives Pre-School Ltd

**Balance Sheet
31st August 2024**

	Notes	31.8.24 Unrestricted fund £	31.8.23 Total funds £
CURRENT ASSETS			
Debtors	11	479	767
Cash at bank and in hand		146,335	130,877
		<hr/>	<hr/>
		146,814	131,644
CREDITORS			
Amounts falling due within one year	12	(4,625)	(2,753)
		<hr/>	<hr/>
NET CURRENT ASSETS		142,189	128,891
		<hr/>	<hr/>
TOTAL ASSETS LESS CURRENT LIABILITIES		142,189	128,891
PROVISIONS FOR LIABILITIES	13	(2,304)	(4,312)
		<hr/>	<hr/>
NET ASSETS		139,885	124,579
		<hr/>	<hr/>
FUNDS	14		
Unrestricted funds		139,885	124,579
		<hr/>	<hr/>
TOTAL FUNDS		139,885	124,579
		<hr/>	<hr/>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st August 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st August 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

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

The notes form part of these financial statements

Hatch Warren Under Fives Pre-School Ltd

Balance Sheet - continued
31st August 2024

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

The financial statements were approved by the Board of Trustees and authorised for issue on 25th November 2024 and were signed on its behalf by:



Bethany Lockett - Trustee



Jessica Roach - Trustee

Hatch Warren Under Fives Pre-School Ltd

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

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

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

Expenditure

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

Raising funds

Costs of generating funds comprise the costs of generating voluntary income and the costs of trading for fundraising purposes.

Charitable activities

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

Governance costs

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include independent examiner fees.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees,

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

There are no restricted funds.

Pension costs and other post-retirement benefits

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

Hatch Warren Under Fives Pre-School Ltd

**Notes to the Financial Statements - continued
for the Year Ended 31st August 2024**

2. DONATIONS AND LEGACIES	31.8.24	31.8.23
	£	£
Donations	1,475	423
	<u> </u>	<u> </u>
 3. OTHER TRADING ACTIVITIES	 31.8.24	 31.8.23
	£	£
Fundraising events	971	2,075
Sales income	307	610
	<u> </u>	<u> </u>
	<u>1,278</u>	<u>2,685</u>
 4. INVESTMENT INCOME	 31.8.24	 31.8.23
	£	£
Deposit account interest	3,374	2,910
	<u> </u>	<u> </u>
 5. INCOME FROM CHARITABLE ACTIVITIES	 31.8.24	 31.8.23
	Development and education of pre-school children	Total activities
	£	£
Grants	267,829	208,234
Fee income - Playgroup	27,376	50,038
	<u> </u>	<u> </u>
	<u>295,205</u>	<u>258,272</u>
 Grants received, included in the above, are as follows:	 31.8.24	 31.8.23
	£	£
HCC - Early Years Education funding	261,290	180,727
HCC - Special Education Needs funding	-	6,303
HCC - 2 Year Old funding	146	14,648
Apprentice funding	-	2,000
HCC - IDACI/EYPP	6,393	4,556
	<u> </u>	<u> </u>
	<u>267,829</u>	<u>208,234</u>

Hatch Warren Under Fives Pre-School Ltd

**Notes to the Financial Statements - continued
for the Year Ended 31st August 2024**

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 7) £	Support costs (see note 8) £	Totals £
Development and education of pre-school children	285,081	723	285,804

7. DIRECT COSTS OF CHARITABLE ACTIVITIES

	31.8.24 £	31.8.23 £
Staff costs	224,127	196,284
Trustees' expenses	645	343
Rent and services	37,654	35,127
Insurance	1,936	1,780
Telephone	586	536
Postage and stationery	554	442
Website costs	631	587
Sundries	430	361
Play materials and refreshment	4,985	3,967
Toys & equipment	1,443	4,017
Staff training	939	2,627
Staff uniforms	650	836
DBS charges	350	447
Premises expenses	2,485	1,056
Software costs	289	809
IT costs	500	191
Operating licences	748	606
SEN resources	23	6,354
IDACI/EYPP costs	6,106	4,541
	<u>285,081</u>	<u>260,911</u>

8. SUPPORT COSTS

	Finance £	Governance costs £	Totals £
Development and education of pre-school children	333	390	723

Hatch Warren Under Fives Pre-School Ltd

**Notes to the Financial Statements - continued
for the Year Ended 31st August 2024**

8. SUPPORT COSTS - continued

Support costs, included in the above, are as follows:

Finance

	31.8.24	31.8.23
	Development and education of pre-school children	Total activities
	£	£
Bank charges	333	349

Governance costs

	31.8.24	31.8.23
	Development and education of pre-school children	Total activities
	£	£
Accountancy fees	390	390

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st August 2024 nor for the year ended 31st August 2023.

Trustees' expenses

	31.8.24	31.8.23
	£	£
Trustees' expenses	645	343

10. STAFF COSTS

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

	31.8.24	31.8.23
Childcare assistants	17	15

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

Hatch Warren Under Fives Pre-School Ltd

**Notes to the Financial Statements - continued
for the Year Ended 31st August 2024**

11.	DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	31.8.24	31.8.23
		£	£
	Trade debtors	479	-
	Prepayments and accrued income	-	767
		<u>479</u>	<u>767</u>
12.	CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	31.8.24	31.8.23
		£	£
	Accruals and deferred income	4,625	2,753
		<u>4,625</u>	<u>2,753</u>
13.	PROVISIONS FOR LIABILITIES	31.8.24	31.8.23
		£	£
	Provisions	2,304	4,312
		<u>2,304</u>	<u>4,312</u>
14.	MOVEMENT IN FUNDS		
		Net movement in funds	At
	At 1.9.23	£	31.8.24
		£	£
	Unrestricted funds		
	General fund	124,579	15,306
		<u>124,579</u>	<u>139,885</u>
	TOTAL FUNDS	<u>124,579</u>	<u>15,306</u>
		<u>124,579</u>	<u>139,885</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	301,332	(286,026)	15,306
	<u>301,332</u>	<u>(286,026)</u>	<u>15,306</u>
TOTAL FUNDS	<u>301,332</u>	<u>(286,026)</u>	<u>15,306</u>

Comparatives for movement in funds

	At 1.9.22	Net movement in funds	At
	£	£	31.8.23
	£	£	£
Unrestricted funds			
General fund	123,137	1,442	124,579
	<u>123,137</u>	<u>1,442</u>	<u>124,579</u>
TOTAL FUNDS	<u>123,137</u>	<u>1,442</u>	<u>124,579</u>

Hatch Warren Under Fives Pre-School Ltd

**Notes to the Financial Statements - continued
for the Year Ended 31st August 2024**

14. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	264,290	(262,848)	1,442
TOTAL FUNDS	<u>264,290</u>	<u>(262,848)</u>	<u>1,442</u>

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

	At 1.9.22 £	Net movement in funds £	At 31.8.24 £
Unrestricted funds			
General fund	123,137	16,748	139,885
TOTAL FUNDS	<u>123,137</u>	<u>16,748</u>	<u>139,885</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	565,622	(548,874)	16,748
TOTAL FUNDS	<u>565,622</u>	<u>(548,874)</u>	<u>16,748</u>

15. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st August 2024.

Hatch Warren Under Fives Pre-School Ltd

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

	31.8.24	31.8.23
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	1,475	423
Other trading activities		
Fundraising events	971	2,075
Sales income	307	610
	<hr/>	<hr/>
	1,278	2,685
Investment income		
Deposit account interest	3,374	2,910
Charitable activities		
Grants	267,829	208,234
Fee income - Playgroup	27,376	50,038
	<hr/>	<hr/>
	295,205	258,272
Total incoming resources	<hr/>	<hr/>
	301,332	264,290
EXPENDITURE		
Other trading activities		
Fundraising costs	222	1,213
Bad debts	-	(15)
	<hr/>	<hr/>
	222	1,198
Charitable activities		
Trustees' expenses	645	343
Wages	220,770	193,277
Pensions	3,357	3,007
Rent and services	37,654	35,127
Insurance	1,936	1,780
Telephone	586	536
Postage and stationery	554	442
Website costs	631	587
Sundries	430	361
Play materials and refreshment	4,985	3,967
Toys & equipment	1,443	4,017
Staff training	939	2,627
Staff uniforms	650	836
DBS charges	350	447
Premises expenses	2,485	1,056
Software costs	289	809
IT costs	500	191
Operating licences	748	606
Carried forward	278,952	250,016

This page does not form part of the statutory financial statements

Hatch Warren Under Fives Pre-School Ltd

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

	31.8.24	31.8.23
	£	£
Charitable activities		
Brought forward	278,952	250,016
SEN resources	23	6,354
IDACI/EYPP costs	6,106	4,541
	<hr/>	<hr/>
	285,081	260,911
Support costs		
Finance		
Bank charges	333	349
Governance costs		
Accountancy fees	390	390
	<hr/>	<hr/>
Total resources expended	286,026	262,848
	<hr/>	<hr/>
Net income	15,306	1,442
	<hr/>	<hr/>

This page does not form part of the statutory financial statements

HATCH WARREN UNDER FIVES PRE-SCHOOL LIMITED

England & Wales - Charity number 1132908

Accounts

REGISTERED COMPANY NUMBER: 06990058 (England and Wales)
REGISTERED CHARITY NUMBER: 1132908

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31st August 2023
for
Hatch Warren Under Fives Pre-School Ltd

Wheeler & Co Ltd
Chartered Accountants
The Shrubbery
14 Church Street
Whitchurch
Hampshire
RG28 7AB

Hatch Warren Under Fives Pre-School Ltd

**Contents of the Financial Statements
for the Year Ended 31st August 2023**

	Page
Report of the Trustees	1 to 2
Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5 to 6
Notes to the Financial Statements	7 to 13
Detailed Statement of Financial Activities	14 to 15

Hatch Warren Under Fives Pre-School Ltd

Report of the Trustees **for the Year Ended 31st August 2023**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st August 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objects of the charity are to provide education and care to children primarily under the statutory school age, and encourage parents to work alongside us providing for the needs of their children by:

- a) offering appropriate play, education and care facilities and training courses, providing an opportunity for parents to take responsibility for and to become involved in the activities of such groups, ensuring that such groups offer opportunities for all children whatever their race, culture, religion, means or ability;
- b) encouraging the study of the needs of such children and their families and promoting public interest in and recognition of such needs;
- c) Instigating and adhering to and furthering the aims and objects of the government to fulfil statutory requirements.

Social investments

The charity's activities benefit the public by enhancing the development and education of pre-school children. The trustees have considered that this complies with the Charities Commission guidance on public benefit.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The charity has provided the local community with the resources to further educate pre-school age children in accordance with its objectives.

FINANCIAL REVIEW

This year has been a much better year with both Preschools seeing an increase in the number of children almost back to pre-Covid levels. Our Kempshott preschool was almost full from the beginning of the year which has alleviated some pressures on the increases in general running costs of the Preschools in terms of salaries, rent and consumables.

The Preschools made a small surplus of £1,442 (2022 deficit of £1,102), with Hatch Warren's surplus of £4,532 being offset by deficit for Kempshott of £3,090. The surplus arising predominantly from fundraising income of £1,910 due to starting a request for a contribution on a voluntary basis for snack donations from the summer term to help finance the increased costs of the snacks provided at the Preschools accounting for £423. Before fundraising the Preschools had a small deficit of £469.

The Trustees have taken an active role in trying to raise the profile of the pre-schools over the last few years and have appointed a part time Preschool Operations Manager to continue to do this and to support the managers with the changing requirements of the Preschools. Both Preschools continue to offer an excellent quality of educational provision, whilst carefully controlling the expenditure in this current challenging environment. The extra income received for our special educational needs children has enabled the Preschools to purchase some lovely sensory equipment and the committee has approved a provision on £3,000 for the Preschools to spend on equipment in 2023/24 to upgrade some of the older equipment at the settings. The Trustees fully support the continued investment in staff development and resources.

The charity has reserves of £124,579 at the balance sheet date and the trustees have reviewed the Reserves Policy and believe this is sufficient to cover 3 months running cost of the organisation, whilst allowing for fluctuations in children and provision for staff redundancies.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

Hatch Warren Under Fives Pre-School Ltd

Report of the Trustees
for the Year Ended 31st August 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

Trustees are elected from the members, being of good standing within the local community. Between 2 and 10 members are elected with no more than 3 co-opted members, to form a management committee.

Organisational structure

A committee of directors and charity trustees are responsible for the overall management and control of the pre-school. The committee comprises three officers, between 2 and 10 elected members and no more than 3 co-opted members. The committee is required to meet at least three times a year. No member may serve more than 6 years on the committee. The day to day running of the pre-school is undertaken by the managers and deputies who are overseen by the Preschool Operations Manager who reports to the trustees.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

06990058 (England and Wales)

Registered Charity number

1132908

Registered office

Hatch Warren Community Centre
Long Cross Lane
Hatch Warren
Basingstoke
Hampshire
RG22 4XF

Trustees

Sam Haydn Bowden
Bethany Lockett
Jessica Roach
Nikole Facey
Katie Oliver
Corrine Hutchins
Ellen Roughley
Katherine Hutchings
Charmaine Humphreys
Laura Newhouse
Helen Eastick
Laura Murphy
Kirsty Anthony

Chair

Secretary - appointed 10th December 2022
Treasurer - appointed 10th December 2022
Safeguarding Officer - appointed 10th December 2022
Health and Safety Officer - appointed 10th December 2022
- resigned 16th March 2023
- resigned 16th March 2023
- resigned 10th December 2022
- resigned 10th December 2022
- appointed 10th December 2022
- appointed 10th December 2022
- appointed 10th December 2022
- appointed 10th December 2022

Independent Examiner

Wheeler & Co Ltd
Chartered Accountants
The Shrubbery
14 Church Street
Whitchurch
Hampshire
RG28 7AB

Approved by order of the board of trustees on ~~27th November~~ ^{4th December} 2023 and signed on its behalf by:



Jessica Roach - Trustee

**Independent Examiner's Report to the Trustees of
Hatch Warren Under Fives Pre-School Ltd**

Independent examiner's report to the trustees of Hatch Warren Under Fives Pre-School Ltd ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st August 2023.

Responsibilities and basis of report

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

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

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Kevin Wheeler FCA

Wheeler & Co Ltd
Chartered Accountants
The Shrubbery
14 Church Street
Whitchurch
Hampshire
RG28 7AB

Date: 14/12/23

Hatch Warren Under Fives Pre-School Ltd

**Statement of Financial Activities
for the Year Ended 31st August 2023**

		31.8.23 Unrestricted fund £	31.8.22 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies	2	423	135
Charitable activities	5		
Development and education of pre-school children		258,272	211,603
Other trading activities	3	2,685	1,763
Investment income	4	2,910	997
Total		<u>264,290</u>	<u>214,498</u>
EXPENDITURE ON			
Raising funds		1,198	1,114
Charitable activities	6		
Development and education of pre-school children		261,650	214,486
Total		<u>262,848</u>	<u>215,600</u>
NET INCOME/(EXPENDITURE)		1,442	(1,102)
RECONCILIATION OF FUNDS			
Total funds brought forward		123,137	124,239
TOTAL FUNDS CARRIED FORWARD		<u><u>124,579</u></u>	<u><u>123,137</u></u>

The notes form part of these financial statements

Hatch Warren Under Fives Pre-School Ltd

Balance Sheet
31st August 2023

	Notes	31.8.23 Unrestricted fund £	31.8.22 Total funds £
CURRENT ASSETS			
Debtors	12	767	551
Cash at bank and in hand		130,877	128,740
		<u>131,644</u>	<u>129,291</u>
CREDITORS			
Amounts falling due within one year	13	(2,753)	(2,681)
		<u>128,891</u>	<u>126,610</u>
NET CURRENT ASSETS			
		128,891	126,610
TOTAL ASSETS LESS CURRENT LIABILITIES		128,891	126,610
PROVISIONS FOR LIABILITIES	14	(4,312)	(3,473)
		<u>124,579</u>	<u>123,137</u>
NET ASSETS			
		124,579	123,137
FUNDS	15		
Unrestricted funds		124,579	123,137
TOTAL FUNDS		<u>124,579</u>	<u>123,137</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st August 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st August 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

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

Hatch Warren Under Fives Pre-School Ltd

Balance Sheet - continued

31st August 2023

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

The financial statements were approved by the Board of Trustees and authorised for issue on ~~27th November 2023~~ ^{4th December 2023} and were signed on its behalf by:



Sam Haydn Bowden - Trustee



Jessica Roach - Trustee

Hatch Warren Under Fives Pre-School Ltd

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

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

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

Expenditure

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

Raising funds

Costs of generating funds comprise the costs of generating voluntary income and the costs of trading for fundraising purposes.

Charitable activities

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

Governance costs

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include independent examiner fees.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

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

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

There are no restricted funds.

Pension costs and other post-retirement benefits

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

Hatch Warren Under Fives Pre-School Ltd

Notes to the Financial Statements - continued
for the Year Ended 31st August 2023

8. SUPPORT COSTS - continued

Support costs, included in the above, are as follows:

Finance

	31.8.23	31.8.22
	Development and education of pre-school children	Total activities
	£	£
Bank charges	349	234
	<u> </u>	<u> </u>

Governance costs

	31.8.23	31.8.22
	Development and education of pre-school children	Total activities
	£	£
Accountancy fees	390	360
	<u> </u>	<u> </u>

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st August 2023 nor for the year ended 31st August 2022.

Trustees' expenses

	31.8.23	31.8.22
	£	£
Trustees' expenses	343	338
	<u> </u>	<u> </u>

10. STAFF COSTS

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

	31.8.23	31.8.22
Childcare assistants	15	14
	<u> </u>	<u> </u>

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

Hatch Warren Under Fives Pre-School Ltd

**Notes to the Financial Statements - continued
for the Year Ended 31st August 2023**

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

Unrestricted
fund
£

INCOME AND ENDOWMENTS FROM

Donations and legacies

135

Charitable activities

Development and education of pre-school
children

211,603

Other trading activities

1,763

Investment income

997

Total

214,498

EXPENDITURE ON

Raising funds

1,114

Charitable activities

Development and education of pre-school
children

214,486

Total

215,600

NET INCOME/(EXPENDITURE)

(1,102)

RECONCILIATION OF FUNDS

Total funds brought forward

124,239

TOTAL FUNDS CARRIED FORWARD

123,137

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

31.8.23

31.8.22

£

£

Prepayments and accrued income

767

551

Hatch Warren Under Fives Pre-School Ltd

**Notes to the Financial Statements - continued
for the Year Ended 31st August 2023**

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		31.8.23	31.8.22
		£	£
Accruals and deferred income		2,753	2,406
Accrued expenses		-	275
		<u>2,753</u>	<u>2,681</u>

14. PROVISIONS FOR LIABILITIES		31.8.23	31.8.22
		£	£
Provisions		<u>4,312</u>	<u>3,473</u>

15. MOVEMENT IN FUNDS			Net movement in funds	At 31.8.23
	At 1.9.22			£
	£		£	
Unrestricted funds				
General fund	123,137	1,442		124,579
	<u>123,137</u>	<u>1,442</u>		<u>124,579</u>
TOTAL FUNDS				

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	264,290	(262,848)	1,442
	<u>264,290</u>	<u>(262,848)</u>	<u>1,442</u>
TOTAL FUNDS			

Comparatives for movement in funds

		Net movement in funds	At 31.8.22
	At 1.9.21		£
	£	£	
Unrestricted funds			
General fund	124,239	(1,102)	123,137
	<u>124,239</u>	<u>(1,102)</u>	<u>123,137</u>
TOTAL FUNDS			

Hatch Warren Under Fives Pre-School Ltd

Notes to the Financial Statements - continued
for the Year Ended 31st August 2023

15. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	214,498	(215,600)	(1,102)
TOTAL FUNDS	<u>214,498</u>	<u>(215,600)</u>	<u>(1,102)</u>

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

	At 1.9.21 £	Net movement in funds £	At 31.8.23 £
Unrestricted funds			
General fund	124,239	340	124,579
TOTAL FUNDS	<u>124,239</u>	<u>340</u>	<u>124,579</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	478,788	(478,448)	340
TOTAL FUNDS	<u>478,788</u>	<u>(478,448)</u>	<u>340</u>

16. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st August 2023.

Hatch Warren Under Fives Pre-School Ltd

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

	31.8.23 £	31.8.22 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	423	135
Other trading activities		
Fundraising events	2,075	1,304
Sales income	610	459
	<hr/>	<hr/>
	2,685	1,763
Investment income		
Deposit account interest	2,910	997
Charitable activities		
Grants	208,234	172,578
Fee income - Playgroup	50,038	39,025
	<hr/>	<hr/>
	258,272	211,603
Total incoming resources	<hr/>	<hr/>
	264,290	214,498
EXPENDITURE		
Other trading activities		
Fundraising costs	1,213	1,114
Bad debts	(15)	-
	<hr/>	<hr/>
	1,198	1,114
Charitable activities		
Trustees' expenses	343	338
Wages	193,277	162,748
Pensions	3,007	3,895
Rent and services	35,127	30,186
Insurance	1,780	1,613
Telephone	536	515
Postage and stationery	442	565
Website costs	587	587
Sundries	361	134
Play materials and refreshment	3,967	3,271
Toys & equipment	4,017	1,234
Staff training	2,627	2,123
Staff uniforms	836	658
DBS charges	447	312
Marketing	-	228
Premises expenses	1,056	2,044
Software costs	809	605
IT costs	191	223
Carried forward	249,410	211,279

This page does not form part of the statutory financial statements

Hatch Warren Under Fives Pre-School Ltd

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

	31.8.23	31.8.22
	£	£
Charitable activities		
Brought forward	249,410	211,279
Operating licences	606	752
SEN resources	6,354	-
IDACI/EYPP costs	4,541	1,861
	<hr/>	<hr/>
	260,911	213,892
Support costs		
Finance		
Bank charges	349	234
Governance costs		
Accountancy fees	390	360
	<hr/>	<hr/>
Total resources expended	262,848	215,600
	<hr/>	<hr/>
Net income/(expenditure)	1,442	(1,102)
	<hr/> <hr/>	<hr/> <hr/>

This page does not form part of the statutory financial statements

HATCH WARREN UNDER FIVES PRE-SCHOOL LIMITED

England & Wales - Charity number 1132908

Accounts

REGISTERED COMPANY NUMBER: 06990058 (England and Wales)
REGISTERED CHARITY NUMBER: 1132908

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31st August 2022
for
Hatch Warren Under Fives Pre-School Ltd

Wheeler & Co Ltd
Chartered Accountants
The Shrubbery
14 Church Street
Whitchurch
Hampshire
RG28 7AB

Hatch Warren Under Fives Pre-School Ltd

**Contents of the Financial Statements
for the Year Ended 31st August 2022**

	Page
Report of the Trustees	1 to 2
Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5 to 6
Notes to the Financial Statements	7 to 13
Detailed Statement of Financial Activities	14 to 15

Hatch Warren Under Fives Pre-School Ltd

Report of the Trustees for the Year Ended 31st August 2022

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st August 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objects of the charity are to provide education and care to children primarily under the statutory school age, and encourage parents to work alongside us providing for the needs of their children by:

- a) offering appropriate play, education and care facilities and training courses, providing an opportunity for parents to take responsibility for and to become involved in the activities of such groups, ensuring that such groups offer opportunities for all children whatever their race, culture, religion, means or ability;
- b) encouraging the study of the needs of such children and their families and promoting public interest in and recognition of such needs;
- c) Instigating and adhering to and furthering the aims and objects of the government to fulfil statutory requirements.

Social investments

The charity's activities benefit the public by enhancing the development and education of pre-school children. The trustees have considered that this complies with the Charities Commission guidance on public benefit.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The charity has provided the local community with the resources to further educate pre-school age children in accordance with its objectives.

FINANCIAL REVIEW

The Preschools have both been trying to operate as normal this year despite the continuation of Covid 19 seeing a decline in the number of children in the settings with a noticeable decrease in the number of 2 year olds starting at both settings. We have been able to utilise the provision for the garden redevelopment with a new pick-up-sticks climbing frame and log walk at Kempshott and climbing frame and other garden equipment at Hatch Warren.

The Preschools incurred a small deficit of £1,102 (2021 surplus of £5,954), with Hatch Warren's surplus of £8,682 being offset by deficit for Kempshott of £9,023 and operational costs of £1,565. This coupled with tight control of costs, especially staff costs, materials and stationary in line with reduced number of children. Fundraising also contributed to £804 of this surplus.

Improvements to the running of both Preschools and the quality of educational provision that they offer continues, whilst carefully controlling the expenditure. The Trustees fully support these changes and the continued investment in staff development and resources. The Trustees have taken an active role in trying to raise the profile of the pre-schools and have helped develop the new website and rebrand the pre-school this year..

The charity has reserves of £123,137 at the balance sheet date and the trustees have reviewed the Reserves Policy and believe this is sufficient to cover 4 months running cost of the organisation, whilst allowing for fluctuations in children and provision for staff redundancies.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

Recruitment and appointment of new trustees

Trustees are elected from the members, being of good standing within the local community. Between 2 and 10 members are elected with no more than 3 co-opted members, to form a management committee.

Hatch Warren Under Fives Pre-School Ltd

Report of the Trustees
for the Year Ended 31st August 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

A committee of directors and charity trustees are responsible for the overall management and control of the pre-school. The committee comprises three officers, between 2 and 10 elected members and no more than 3 co-opted members. The committee is required to meet at least three times a year. No member may serve more than 6 years on the committee.

The day to day running of the pre-school is undertaken by the managers and deputies who are overseen by the EYP Area Manager who reports to the trustees.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

06990058 (England and Wales)

Registered Charity number

1132908

Registered office

Hatch Warren Community Centre
Long Cross Lane
Hatch Warren
Basingstoke
Hampshire
RG22 4XF

Trustees

Sam Haydn Bowden
Katherine Hutchings
Ellen Roughley
Beth Lockett
Charmaine Humphreys
Corrine Hutchins
Lorna Christine Wilson
Emma Key

Chair
Secretary
Treasurer
- appointed 16th May 2022
Health and Safety Officer - appointed 16th May 2022
Fundraising Officer - appointed 16th May 2022
- resigned 14th May 2022
- resigned 2nd November 2021

Independent Examiner

Wheeler & Co Ltd
Chartered Accountants
The Shrubbery
14 Church Street
Whitchurch
Hampshire
RG28 7AB

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


.....
Ellen Roughley - Trustee

Hatch Warren Under Fives Pre-School Ltd

Balance Sheet - continued
31st August 2022

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

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



.....
Sam Haydn Bowden - Trustee

.....
Ellen Roughley - Trustee

The notes form part of these financial statements

Hatch Warren Under Fives Pre-School Ltd

Balance Sheet
31st August 2022

	Notes	31.8.22 Unrestricted fund £	31.8.21 Total funds £
CURRENT ASSETS			
Debtors	12	551	366
Cash at bank and in hand		128,740	134,141
		<hr/>	<hr/>
		129,291	134,507
 CREDITORS			
Amounts falling due within one year	13	(2,681)	(1,086)
		<hr/>	<hr/>
NET CURRENT ASSETS		126,610	133,421
 TOTAL ASSETS LESS CURRENT LIABILITIES			
		126,610	133,421
 PROVISIONS FOR LIABILITIES			
	14	(3,473)	(9,182)
		<hr/>	<hr/>
NET ASSETS		123,137	124,239
 FUNDS			
Unrestricted funds	15	123,137	124,239
		<hr/>	<hr/>
TOTAL FUNDS		123,137	124,239
		<hr/> <hr/>	<hr/> <hr/>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st August 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st August 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

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

Hatch Warren Under Fives Pre-School Ltd

**Statement of Financial Activities
for the Year Ended 31st August 2022**

	Notes	31.8.22 Unrestricted fund £	31.8.21 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2	135	-
Charitable activities			
Development and education of pre-school children		211,603	228,706
Other trading activities	3	1,763	1,760
Investment income	4	997	1,287
Total		<u>214,498</u>	<u>231,753</u>
EXPENDITURE ON			
Raising funds		1,114	201
Charitable activities	6		
Development and education of pre-school children		214,486	225,598
Total		<u>215,600</u>	<u>225,799</u>
NET INCOME/(EXPENDITURE)		(1,102)	5,954
RECONCILIATION OF FUNDS			
Total funds brought forward		124,239	118,285
TOTAL FUNDS CARRIED FORWARD		<u>123,137</u>	<u>124,239</u>

The notes form part of these financial statements

**Independent Examiner's Report to the Trustees of
Hatch Warren Under Fives Pre-School Ltd**

Independent examiner's report to the trustees of Hatch Warren Under Fives Pre-School Ltd ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st August 2022.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Kevin Wheeler FCA
ICAEW
Wheeler & Co Ltd
Chartered Accountants
The Shrubbery
14 Church Street
Whitchurch
Hampshire
RG28 7AB

Date: 17/4/22

Hatch Warren Under Fives Pre-School Ltd

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

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

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

Expenditure

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

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Raising funds

Costs of generating funds comprise the costs of generating voluntary income and the costs of trading for fundraising purposes.

Charitable activities

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

Governance costs

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include independent examiner fees.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

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

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

There are no restricted funds.

Pension costs and other post-retirement benefits

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

Hatch Warren Under Fives Pre-School Ltd

**Notes to the Financial Statements - continued
for the Year Ended 31st August 2022**

2. DONATIONS AND LEGACIES	31.8.22	31.8.21
	£	£
Donations	135	-
	<u>135</u>	<u>-</u>
 3. OTHER TRADING ACTIVITIES	 31.8.22	 31.8.21
	£	£
Fundraising events	1,304	1,258
Sales income	459	502
	<u>1,763</u>	<u>1,760</u>
 4. INVESTMENT INCOME	 31.8.22	 31.8.21
	£	£
Deposit account interest	997	1,287
	<u>997</u>	<u>1,287</u>
 5. INCOME FROM CHARITABLE ACTIVITIES	 31.8.22	 31.8.21
	Development and education of pre-school children £	Total activities £
Grants	172,578	188,160
Fee income - Playgroup	39,025	40,546
	<u>211,603</u>	<u>228,706</u>
 Grants received, included in the above, are as follows:	 31.8.22	 31.8.21
	£	£
HCC - Early Years Education funding	165,408	179,376
HCC - 2 Year Old funding	4,365	2,346
Apprentice funding	2,000	-
University of Reading - Bursery	-	3,314
HMRC Covid employment support grants	805	3,124
	<u>172,578</u>	<u>188,160</u>

Hatch Warren Under Fives Pre-School Ltd

Notes to the Financial Statements - continued
for the Year Ended 31st August 2022

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 7) £	Support costs (see note 8) £	Totals £
Development and education of pre-school children	213,892	594	214,486

7. DIRECT COSTS OF CHARITABLE ACTIVITIES

	31.8.22 £	31.8.21 £
Staff costs	166,643	180,081
Trustees' expenses	338	241
Rent and services	30,186	29,701
Insurance	1,613	1,435
Telephone	515	386
Postage and stationery	565	571
Website costs	587	587
Sundries	134	537
Play materials and refreshment	3,271	3,764
Toys & equipment	1,234	988
Staff training	2,123	766
Staff uniforms	658	293
DBS charges	312	205
Marketing	228	-
Premises expenses	2,044	855
Software costs	605	572
IT costs	223	150
Operating licences	752	708
IDACI/EYPP costs	1,861	-
	<u>213,892</u>	<u>221,840</u>

8. SUPPORT COSTS

	Finance £	Governance costs £	Totals £
Development and education of pre-school children	234	360	594

Hatch Warren Under Fives Pre-School Ltd

Notes to the Financial Statements - continued
for the Year Ended 31st August 2022

8. SUPPORT COSTS - continued

Support costs, included in the above, are as follows:

Finance

	31.8.22	31.8.21
	Development and education of pre-school children £	Total activities £
Bank charges	234	114
	<u> </u>	<u> </u>

Governance costs

	31.8.22	31.8.21
	Development and education of pre-school children £	Total activities £
Accountancy fees	360	330
	<u> </u>	<u> </u>

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st August 2022 nor for the year ended 31st August 2021.

Trustees' expenses

	31.8.22	31.8.21
	£	£
Trustees' expenses	338	241
	<u> </u>	<u> </u>

10. STAFF COSTS

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

	31.8.22	31.8.21
Childcare assistants	14	16
	<u> </u>	<u> </u>

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

Hatch Warren Under Fives Pre-School Ltd

Notes to the Financial Statements - continued
for the Year Ended 31st August 2022

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES	Unrestricted fund £	
INCOME AND ENDOWMENTS FROM		
Charitable activities		
Development and education of pre-school children	228,706	
Other trading activities	1,760	
Investment income	1,287	
Total	<u>231,753</u>	
EXPENDITURE ON		
Raising funds	201	
Charitable activities		
Development and education of pre-school children	<u>225,598</u>	
Total	<u>225,799</u>	
NET INCOME	5,954	
RECONCILIATION OF FUNDS		
Total funds brought forward	118,285	
TOTAL FUNDS CARRIED FORWARD	<u><u>124,239</u></u>	
12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		
	31.8.22	31.8.21
	£	£
Prepayments and accrued income	<u>551</u>	<u>366</u>

Hatch Warren Under Fives Pre-School Ltd

**Notes to the Financial Statements - continued
for the Year Ended 31st August 2022**

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		31.8.22	31.8.21
		£	£
	Accruals and deferred income	2,406	1,086
	Accrued expenses	275	-
		2,681	1,086

14. PROVISIONS FOR LIABILITIES		31.8.22	31.8.21
		£	£
	Provisions	3,473	9,182
		3,473	9,182

15. MOVEMENT IN FUNDS		Net movement in funds	At 31.8.22
	At 1.9.21	£	£
	£		
	Unrestricted funds		
	General fund	124,239	(1,102)
		124,239	123,137
	TOTAL FUNDS	124,239	(1,102)

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	214,498	(215,600)	(1,102)
	214,498	(215,600)	(1,102)
TOTAL FUNDS	214,498	(215,600)	(1,102)

Comparatives for movement in funds

	At 1.9.20	Net movement in funds	At 31.8.21
	£	£	£
Unrestricted funds			
General fund	118,285	5,954	124,239
	118,285	5,954	124,239
TOTAL FUNDS	118,285	5,954	124,239

Hatch Warren Under Fives Pre-School Ltd

Notes to the Financial Statements - continued
for the Year Ended 31st August 2022

15. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	231,753	(225,799)	5,954
TOTAL FUNDS	<u>231,753</u>	<u>(225,799)</u>	<u>5,954</u>

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

	At 1.9.20 £	Net movement in funds £	At 31.8.22 £
Unrestricted funds			
General fund	118,285	4,852	123,137
TOTAL FUNDS	<u>118,285</u>	<u>4,852</u>	<u>123,137</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	446,251	(441,399)	4,852
TOTAL FUNDS	<u>446,251</u>	<u>(441,399)</u>	<u>4,852</u>

16. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st August 2022.

Hatch Warren Under Fives Pre-School Ltd

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

	31.8.22	31.8.21
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	135	-
Other trading activities		
Fundraising events	1,304	1,258
Sales income	459	502
	<hr/>	<hr/>
	1,763	1,760
Investment income		
Deposit account interest	997	1,287
Charitable activities		
Grants	172,578	188,160
Fee income - Playgroup	39,025	40,546
	<hr/>	<hr/>
	211,603	228,706
	<hr/>	<hr/>
Total incoming resources	214,498	231,753
 EXPENDITURE		
Other trading activities		
Fundraising costs	1,114	201
Charitable activities		
Trustees' expenses	338	241
Wages	162,748	174,375
Social security	-	2,099
Pensions	3,895	3,607
Rent and services	30,186	29,701
Insurance	1,613	1,435
Telephone	515	386
Postage and stationery	565	571
Website costs	587	587
Sundries	134	537
Play materials and refreshment	3,271	3,764
Toys & equipment	1,234	988
Staff training	2,123	766
Staff uniforms	658	293
DBS charges	312	205
Marketing	228	-
Premises expenses	2,044	855
Software costs	605	572
IT costs	223	150
Operating licences	752	708
IDACI/EYPP costs	1,861	-
Grants to individuals	-	3,314
	<hr/>	<hr/>
	213,892	225,154

This page does not form part of the statutory financial statements

Hatch Warren Under Fives Pre-School Ltd

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

	31.8.22 £	31.8.21 £
Support costs		
Finance		
Bank charges	234	114
Governance costs		
Accountancy fees	360	330
Total resources expended	<u>215,600</u>	<u>225,799</u>
Net (expenditure)/income	<u>(1,102)</u>	<u>5,954</u>

HATCH WARREN UNDER FIVES PRE-SCHOOL LIMITED

England & Wales - Charity number 1132908

Accounts

REGISTERED COMPANY NUMBER: 06990058 (England and Wales)
REGISTERED CHARITY NUMBER: 1132908

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31st August 2021
for
Hatch Warren Under Fives Pre-School Ltd

Wheeler & Co Ltd
Chartered Accountants
The Shrubbery
14 Church Street
Whitchurch
Hampshire
RG28 7AB

Hatch Warren Under Fives Pre-School Ltd

**Contents of the Financial Statements
for the Year Ended 31st August 2021**

	Page
Report of the Trustees	1 to 2
Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5 to 6
Notes to the Financial Statements	7 to 12
Detailed Statement of Financial Activities	13 to 14

Hatch Warren Under Fives Pre-School Ltd

Report of the Trustees **for the Year Ended 31st August 2021**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st August 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objects of the charity are to provide education and care to children primarily under the statutory school age, and encourage parents to work alongside us providing for the needs of their children by:

- a) offering appropriate play, education and care facilities and training courses, providing an opportunity for parents to take responsibility for and to become involved in the activities of such groups, ensuring that such groups offer opportunities for all children whatever their race, culture, religion, means or ability;
- b) encouraging the study of the needs of such children and their families and promoting public interest in and recognition of such needs;
- c) Instigating and adhering to and furthering the aims and objects of the government to fulfil statutory requirements.

Social investments

The charity's activities benefit the public by enhancing the development and education of pre-school children. The trustees have considered that this complies with the Charities Commission guidance on public benefit.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The charity has provided the local community with the resources to further educate pre-school age children in accordance with its objectives.

FINANCIAL REVIEW

The Preschools have both been trying to operate as normal this year despite the continuation of Covid 19 seeing a decline in the number of children in the settings with a noticeable decrease in the number of 2 year olds starting at both settings. We have been able to utilise the provision for the garden redevelopment with a new pick-up-sticks climbing frame and log walk at Kempshott and climbing frame and other garden equipment at Hatch Warren.

The Preschools managed to make a total surplus of £5,954 (2020 surplus of £7,325), with Hatch Warren's surplus of £7,921 being offset by deficit for Kempshott of £1,967. The surplus arose mainly because of the government funding being topped up in the Autumn Term by £20,854 to the previous year's levels. This coupled with tight control of costs, especially staff costs, materials and stationary in line with reduced number of children. Fundraising also contributed to £1,558 of this surplus.

Improvements to the running of both Preschools and the quality of educational provision that they offer continues, whilst carefully controlling the expenditure. The Trustees fully support these changes and the continued investment in staff development and resources. The Trustees have taken an active role in trying to raise the profile of the pre-schools and are developing our website to give it a more up to date feel.

The charity has reserves of £124,239 at the balance sheet date and the trustees have reviewed the Reserves Policy and believe this is sufficient to cover 4 months running cost of the organisation, whilst allowing for fluctuations in children and provision for staff redundancies.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

Recruitment and appointment of new trustees

Trustees are elected from the members, being of good standing within the local community. Between 2 and 10 members are elected with no more than 3 co-opted members, to form a management committee.

Hatch Warren Under Fives Pre-School Ltd

Report of the Trustees
for the Year Ended 31st August 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

A committee of directors and charity trustees are responsible for the overall management and control of the pre-school. The committee comprises three officers, between 2 and 10 elected members and no more than 3 co-opted members. The committee is required to meet at least three times a year. No member may serve more than 6 years on the committee.

The day to day running of the pre-school is undertaken by the managers and deputies who report to the trustees.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

06990058 (England and Wales)

Registered Charity number

1132908

Registered office

Hatch Warren Community Centre
Long Cross Lane
Hatch Warren
Basingstoke
Hampshire
RG22 4XF

Trustees

Lorna Christine Wilson
Matthew James Rushton
Katherine Hutchings
Lucy Waring
Ellen Roughley
Emma Key
Sam Haydn Bowden

Chair
Deputy Chair - resigned 4th November 2020
Secretary - appointed 4th November 2020
Secretary - resigned 4th November 2020
Treasurer
- appointed 4th November 2020
Deputy Chair and Health and Safety Officer

Independent Examiner

Wheeler & Co Ltd
Chartered Accountants
The Shrubbery
14 Church Street
Whitchurch
Hampshire
RG28 7AB

Approved by order of the board of trustees on 2/11/2021 and signed on its behalf by:


Ellen Roughley - Trustee

**Independent Examiner's Report to the Trustees of
Hatch Warren Under Fives Pre-School Ltd**

Independent examiner's report to the trustees of Hatch Warren Under Fives Pre-School Ltd ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st August 2021.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Kevin Wheeler FCA
ICAEW
Wheeler & Co Ltd
Chartered Accountants
The Shrubbery
14 Church Street
Whitchurch
Hampshire
RG28 7AB

Date: 10/11/2021

Hatch Warren Under Fives Pre-School Ltd

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

	Notes	31.8.21 Unrestricted fund £	31.8.20 Total funds £
INCOME AND ENDOWMENTS FROM			
Charitable activities	4		
Development and education of pre-school children		228,706	251,143
Other trading activities	2	1,760	1,912
Investment income	3	1,287	1,176
Total		<u>231,753</u>	<u>254,231</u>
EXPENDITURE ON			
Raising funds		201	595
Charitable activities	5		
Development and education of pre-school children		225,598	246,311
Total		<u>225,799</u>	<u>246,906</u>
NET INCOME		<u>5,954</u>	<u>7,325</u>
RECONCILIATION OF FUNDS			
Total funds brought forward		118,285	110,960
TOTAL FUNDS CARRIED FORWARD		<u><u>124,239</u></u>	<u><u>118,285</u></u>

The notes form part of these financial statements

Hatch Warren Under Fives Pre-School Ltd

**Balance Sheet
31st August 2021**

	Notes	31.8.21 Unrestricted fund £	31.8.20 Total funds £
CURRENT ASSETS			
Debtors	11	366	-
Cash at bank and in hand		134,141	142,119
		134,507	142,119
CREDITORS			
Amounts falling due within one year	12	(1,086)	(4,584)
		133,421	137,535
NET CURRENT ASSETS			
		133,421	137,535
TOTAL ASSETS LESS CURRENT LIABILITIES			
		133,421	137,535
PROVISIONS FOR LIABILITIES			
	13	(9,182)	(19,250)
		124,239	118,285
NET ASSETS			
		124,239	118,285
FUNDS			
Unrestricted funds	14	124,239	118,285
		124,239	118,285
TOTAL FUNDS			
		124,239	118,285

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

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

The trustees acknowledge their responsibilities for

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

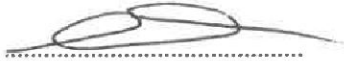
Hatch Warren Under Fives Pre-School Ltd

Balance Sheet - continued

31st August 2021

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

The financial statements were approved by the Board of Trustees and authorised for issue on 2nd November 2021 and were signed on its behalf by:



Lorna Wilson - Trustee



Ellen Roughley - Trustee

The notes form part of these financial statements

Hatch Warren Under Fives Pre-School Ltd

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

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

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

Expenditure

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

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Raising funds

Costs of generating funds comprise the costs of generating voluntary income and the costs of trading for fundraising purposes.

Charitable activities

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

Governance costs

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include independent examiner fees.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

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

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

There are no restricted funds.

Pension costs and other post-retirement benefits

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

Hatch Warren Under Fives Pre-School Ltd

**Notes to the Financial Statements - continued
for the Year Ended 31st August 2021**

2. OTHER TRADING ACTIVITIES				
		31.8.21	31.8.20	
		£	£	
Fundraising events		1,258	1,709	
Sales income		502	203	
		<u>1,760</u>	<u>1,912</u>	
3. INVESTMENT INCOME				
		31.8.21	31.8.20	
		£	£	
Deposit account interest		1,287	1,176	
		<u>1,287</u>	<u>1,176</u>	
4. INCOME FROM CHARITABLE ACTIVITIES				
		31.8.21	31.8.20	
		Development and education of pre-school children	Total activities	
		£	£	
Grants		188,160	219,117	
Fee income - Playgroup		40,546	32,026	
		<u>228,706</u>	<u>251,143</u>	
Grants received, included in the above, are as follows:				
		31.8.21	31.8.20	
		£	£	
HCC - Early Years Education funding		179,376	209,705	
HCC - 2 Year Old funding		2,346	5,726	
University of Reading - Bursery		3,314	3,686	
HMRC Covid employment support grants		3,124	-	
		<u>188,160</u>	<u>219,117</u>	
5. CHARITABLE ACTIVITIES COSTS				
	Direct Costs (see note 6)	Grant funding of activities	Support costs (see note 7)	Totals
	£	£	£	£
Development and education of pre-school children	221,840	3,314	444	225,598
	<u>221,840</u>	<u>3,314</u>	<u>444</u>	<u>225,598</u>

Hatch Warren Under Fives Pre-School Ltd

**Notes to the Financial Statements - continued
for the Year Ended 31st August 2021**

6. DIRECT COSTS OF CHARITABLE ACTIVITIES

	31.8.21 £	31.8.20 £
Staff costs	180,081	179,491
Trustees' expenses	241	162
Rent and services	29,701	27,675
Insurance	1,435	1,476
Telephone	386	516
Postage and stationery	571	811
Website costs	587	587
Sundries	537	798
Play materials and refreshment	3,764	3,873
Toys & equipment	988	1,842
Staff training	766	11,079
Staff uniforms	293	744
DBS charges	205	209
Premises expenses	855	10,129
Software costs	572	589
IT costs	150	1,489
Operating licences	708	728
	<u>221,840</u>	<u>242,198</u>

7. SUPPORT COSTS

	Finance £	Governance costs £	Totals £
Development and education of pre-school children	114	330	444
	<u>114</u>	<u>330</u>	<u>444</u>

Support costs, included in the above, are as follows:

Finance

	31.8.21 £	31.8.20 £
Bank charges	114	127
	<u>114</u>	<u>127</u>

Governance costs

	31.8.21 £	31.8.20 £
Accountancy fees	330	300
	<u>330</u>	<u>300</u>

Hatch Warren Under Fives Pre-School Ltd

**Notes to the Financial Statements - continued
for the Year Ended 31st August 2021**

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st August 2021 nor for the year ended 31st August 2020.

Trustees' expenses	31.8.21	31.8.20
	£	£
Trustees' expenses	241	162
	<u> </u>	<u> </u>

9. STAFF COSTS

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

	31.8.21	31.8.20
Childcare assistants	16	18
	<u> </u>	<u> </u>

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

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Charitable activities	
Development and education of pre-school children	251,143
Other trading activities	1,912
Investment income	1,176
Total	<u>254,231</u>
EXPENDITURE ON	
Raising funds	595
Charitable activities	
Development and education of pre-school children	246,311
Total	<u>246,906</u>
NET INCOME	<u>7,325</u>
RECONCILIATION OF FUNDS	
Total funds brought forward	110,960
TOTAL FUNDS CARRIED FORWARD	<u><u>118,285</u></u>

Hatch Warren Under Fives Pre-School Ltd

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

	31.8.21 £	31.8.20 £
INCOME AND ENDOWMENTS		
Other trading activities		
Fundraising events	1,258	1,709
Sales income	502	203
	<hr/>	<hr/>
	1,760	1,912
Investment income		
Deposit account interest	1,287	1,176
Charitable activities		
Grants	188,160	219,117
Fee income - Playgroup	40,546	32,026
	<hr/>	<hr/>
	228,706	251,143
Total incoming resources	<hr/>	<hr/>
	231,753	254,231
EXPENDITURE		
Other trading activities		
Fundraising costs	201	595
Charitable activities		
Trustees' expenses	241	162
Wages	174,375	173,826
Social security	2,099	3,007
Pensions	3,607	2,658
Rent and services	29,701	27,675
Insurance	1,435	1,476
Telephone	386	516
Postage and stationery	571	811
Website costs	587	587
Sundries	537	798
Play materials and refreshment	3,764	3,873
Toys & equipment	988	1,842
Staff training	766	11,079
Staff uniforms	293	744
DBS charges	205	209
Premises expenses	855	10,129
Software costs	572	589
IT costs	150	1,489
Operating licences	708	728
Grants to individuals	3,314	3,686
	<hr/>	<hr/>
	225,154	245,884
Support costs		
Finance		
Bank charges	114	127

This page does not form part of the statutory financial statements

Hatch Warren Under Fives Pre-School Ltd

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

	31.8.21 £	31.8.20 £
Finance		
Governance costs		
Accountancy fees	330	300
Total resources expended	225,799	246,906
Net income	5,954	7,325

This page does not form part of the statutory financial statements