

**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**

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**for the Year Ended 31st August 2023**

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## **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 Luckett  
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~~ <sup>4th December</sup> 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 Shrubby  
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 £
<b>INCOME AND ENDOWMENTS FROM</b>	Notes		
Donations and legacies	2	423	135
<b>Charitable activities</b>	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
<b>Total</b>		<u>264,290</u>	<u>214,498</u>
<b>EXPENDITURE ON</b>			
Raising funds		1,198	1,114
<b>Charitable activities</b>	6		
Development and education of pre-school children		261,650	214,486
<b>Total</b>		<u>262,848</u>	<u>215,600</u>
<b>NET INCOME/(EXPENDITURE)</b>		1,442	(1,102)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		123,137	124,239
<b>TOTAL FUNDS CARRIED FORWARD</b>		<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 £
<b>CURRENT ASSETS</b>			
Debtors	12	767	551
Cash at bank and in hand		130,877	128,740
		<u>131,644</u>	<u>129,291</u>
<b>CREDITORS</b>			
Amounts falling due within one year	13	(2,753)	(2,681)
		<u>128,891</u>	<u>126,610</u>
<b>NET CURRENT ASSETS</b>			
		128,891	126,610
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		128,891	126,610
<b>PROVISIONS FOR LIABILITIES</b>	14	(4,312)	(3,473)
		<u>124,579</u>	<u>123,137</u>
<b>NET ASSETS</b>			
		124,579	123,137
<b>FUNDS</b>	15		
Unrestricted funds		124,579	123,137
<b>TOTAL FUNDS</b>		<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~~ <sup>4th December 2023</sup> 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 £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	135
<b>Charitable activities</b>	
Development and education of pre-school children	211,603
Other trading activities	1,763
Investment income	997
<b>Total</b>	<u>214,498</u>
<b>EXPENDITURE ON</b>	
Raising funds	1,114
<b>Charitable activities</b>	
Development and education of pre-school children	<u>214,486</u>
<b>Total</b>	<u>215,600</u>
<b>NET INCOME/(EXPENDITURE)</b>	(1,102)
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	124,239
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>123,137</u></u>

**12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.8.23	31.8.22
	£	£
Prepayments and accrued income	<u>767</u>	<u>551</u>



**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**

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

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

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

**Comparatives for movement in funds**

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

**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 £
<b>Unrestricted funds</b>			
General fund	214,498	(215,600)	(1,102)
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	124,239	340	124,579
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	478,788	(478,448)	340
<b>TOTAL FUNDS</b>	<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 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	423	135
<b>Other trading activities</b>		
Fundraising events	2,075	1,304
Sales income	610	459
	<hr/> 2,685	<hr/> 1,763
<b>Investment income</b>		
Deposit account interest	2,910	997
<b>Charitable activities</b>		
Grants	208,234	172,578
Fee income - Playgroup	50,038	39,025
	<hr/> 258,272	<hr/> 211,603
<b>Total incoming resources</b>	<hr/> 264,290	<hr/> 214,498
<b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Fundraising costs	1,213	1,114
Bad debts	(15)	-
	<hr/> 1,198	<hr/> 1,114
<b>Charitable activities</b>		
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 £
<b>Charitable activities</b>		
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
 <b>Support costs</b>		
 <b>Finance</b>		
Bank charges	349	234
 <b>Governance costs</b>		
Accountancy fees	390	360
	<hr/>	<hr/>
Total resources expended	262,848	215,600
	<hr/>	<hr/>
<b>Net income/(expenditure)</b>	1,442	(1,102)
	<hr/>	<hr/>