

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

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for the Year Ended 31st August 2025

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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

		31.8.25 Unrestricted fund £	31.8.24 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
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		<u>375,545</u>	<u>285,804</u>
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
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

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- 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 26th 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	1,105	1,475
	<u> </u>	<u> </u>
3. OTHER TRADING ACTIVITIES	31.8.25	31.8.24
	£	£
Fundraising events	2,015	971
Sales income	464	307
	<u> </u>	<u> </u>
	2,479	1,278
	<u> </u>	<u> </u>
4. INVESTMENT INCOME	31.8.25	31.8.24
	£	£
Deposit account interest	4,349	3,374
	<u> </u>	<u> </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	25,809	27,376
	<u> </u>	<u> </u>
	372,681	295,205
	<u> </u>	<u> </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	1,763	-
	<u> </u>	<u> </u>
	346,872	267,829
	<u> </u>	<u> </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	<u>396</u>	<u>420</u>	<u>816</u>

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	396	333
	<u> </u>	<u> </u>

Governance costs

	31.8.25	31.8.24
	Development and education of pre-school children	Total activities
	£	£
Accountancy fees	420	390
	<u> </u>	<u> </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	947	645
	<u> </u>	<u> </u>

10. STAFF COSTS

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

	31.8.25	31.8.24
Childcare assistants	19	17
	<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 2025**

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.25	31.8.24
	£	£
Trade debtors	34	479
Other debtors	25	-
	<u>59</u>	<u>479</u>

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.25	31.8.24
	£	£
Accruals and deferred income	<u>2,736</u>	<u>4,625</u>

13. PROVISIONS FOR LIABILITIES

	31.8.25	31.8.24
	£	£
Provisions	<u>7,234</u>	<u>2,304</u>

14. MOVEMENT IN FUNDS

	At 1.9.24	Net movement in funds	At 31.8.25
	£	£	£
Unrestricted funds			
General fund	139,885	4,252	144,137
	<u>139,885</u>	<u>4,252</u>	<u>144,137</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	380,614	(376,362)	4,252
	<u>380,614</u>	<u>(376,362)</u>	<u>4,252</u>
TOTAL FUNDS			

Comparatives for movement in funds

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

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/> 2,479	<hr/> 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/> 372,681	<hr/> 295,205
Total incoming resources	<hr/> 380,614	<hr/> 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/> 374,729	<hr/> 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	376,362	286,026
Net income	4,252	15,306

