

# HAWKHURST PRE-SCHOOL

England & Wales · Charity number 1144776

## Details

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Status	Registered
Legal form	Charitable company
Company number	<a href="#">07818917</a>
Registered	2011-11-24
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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Address	Hawkhurstpre-School Fowlers Park Rye Road Hawkhurst TN18 4JJ
Phone	01580754226
Email	<a href="mailto:hawkhurst.preschool@gmail.com">hawkhurst.preschool@gmail.com</a>
Website	<a href="http://www.hawkhurst-preschool.co.uk">www.hawkhurst-preschool.co.uk</a>

## Activities

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**Objects:** THE OBJECTS OF THE PRE-SCHOOL (ÔÇ£THE OBJECTSÔÇØ) ARE TO ENHANCE THE DEVELOPMENT AND EDUCATION OF CHILDREN PRIMARILY UNDER STATUTORY SCHOOL AGE BY ENCOURAGING PARENTS TO UNDERSTAND AND PROVIDE FOR THE NEEDS OF THEIR CHILDREN THROUGH COMMUNITY GROUPS AND BY:- 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 IN THE ACTIVITIES OF SUCH GROUPS, ENSURING THAT SUCH GROUPS OFFER OPPORTUNITIES FOR ALL CHILDREN WHATEVER THEIR RACE, CULTURE, RELIGION, MEANS OR ABILITY;2) ENCOURAGING THE STUDY OF THE NEEDS OF SUCH CHILDREN AND THEIR FAMILIES AND PROMOTING PUBLIC INTEREST IN AND RECOGNITION OF SUCH NEEDS;3) INSTIGATING AND ADHERING TO AND FURTHERING THE AIMS AND OBJECTS OF THE PRE-SCHOOL LEARNING ALLIANCE.

**Activities:** PRE SCHOOL FOR CHILDREN AGED 2 - 4 FOR EITHER A MORNING OR AFTERNOON SESSION. CHILDREN CAN STAY FOR THE MORNING AND AFTERNOON SESSIONS WHICH RUN FROM 9.00 - 3.00 BUT NO FULL DAY CARE IS OFFERED

## Classification

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

## Geography

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- Kent

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-08-31	£130,751	£129,766	-	-
2024-08-31	£133,202	£124,649	-	-
2023-08-31	£104,433	£110,869	-	-
2022-08-31	£107,422	£100,620	-	-
2021-08-31	£94,760	£95,792	-	-
2020-08-31	£91,629	£97,163	-	-

## Trustees

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Name	Role	Appointed
JODI HACKER	Chair	2018-11-08
MRS K PATON		2011-11-24

**HAWKHURST PRE-SCHOOL**

England & Wales - Charity number 1144776

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# Accounts

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Company registration number: 7818917

Charity registration number: 1144776

# Hawkhurst Pre School Ltd

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 August 2025

Manningtons  
8 High Street  
Heathfield  
East Sussex  
TN22 8LS

# Hawkhurst Pre School Ltd

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## Hawkhurst Pre School Ltd

### Reference and Administrative Details

<b>Trustees</b>	K Paton J Hacker
<b>Charity Registration Number</b>	1144776
<b>Company Registration Number</b>	7818917
<b>Registered Office</b>	Fowlers Park Rye Road Hawkhurst Kent TN18 4JJ
<b>Independent Examiner</b>	Manningtons 8 High Street Heathfield East Sussex TN22 8LS

## **Hawkhurst Pre School Ltd**

### **Trustees' Report**

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements and auditors' report of the charitable company for the year ended 31 August 2025.

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

The overall management of the Pre School shall vest in the individual members of its management committee who are the company directors and charity trustees of the Pre School. The trustees will appoint a setting manager who will be responsible for the day to day running of the Pre School and management of staff.

The committee shall consist of:

A Chair, a Treasurer and a Secretary and not less than 2 or more than 9 elected committee members.

#### **Aims and Objectives**

The objectives of the Pre School ("the Objects") are to enhance the development and education of the children primarily under statutory school age by encouraging parents to understand and provide for the needs of their children through community groups and by:

- 1) Offering appropriate play, education and care facilities and training courses, together with the rights of 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;
- 2) Encouraging the study of the needs of such children and their families and promoting public interest in and recognition of such needs;
- 3) Instigating and adhering to and furthering the aims and objects of the Pre-School Learning Alliance.

#### **Public Benefit**

Due to the locality of our pre-school and the limit on the number of places we can offer our services are aimed at families that live in and around the 'Hawkhurst' area. We provide a safe and stimulating environment to local children to start their 'Early Years' education and work closely with the local primary school to ensure that the transition for the children is as smooth as possible.

The charity holds a Memorandum and Articles of Association, adopted from the 'Preschool Learning Alliance' 2002 – 2009 issue.

The trustees are elected at the AGM from 'Family Membership', affiliate members and staff from the local primary school as per our governing document. At present the pre-school does not hold a policy for inducting or training trustees but will consider implementing this in the future.

The day to management of the preschool is carried out by a manager who is appointed by the management committee. The manager is provided with an annual budget and is able to make reasonable day to day spending decision. Any financial decisions over and above what is reasonable are presented at committee meetings and put to a majority vote. In addition all recruitment is carried out by the committees and the setting manager.

The charity does not currently hold a policy on reserves. However we do set out an annual budget and are in the process of reserving funds for future expansion. Our target has remained at approximately £50,000. As at 31 August 2025 £49,445.14 was held in a Lloyds plc deposit account. Also as at 31 August 2025 we also held £41,087.31 in a Lloyd plc current for general business purposes, general reserves and contingencies.

#### **Financial review**

The trustees continue to record and budget for the charities progress to prevent deficits and intend to use any surplus funds to improve and maintain the Pre School for the benefit of both children and staff.

## Hawkhurst Pre School Ltd

### Trustees' Report

#### Statement of trustees' responsibilities

The trustees (who are also directors of Hawkhurst Pre School Ltd for the purpose of company law) are responsible for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
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- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statement; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

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Children numbers within the preschool has risen substantially this year and we have a healthy waiting list going forward into next year.

Staffing is always on our agenda as recruitment within the sector is difficult nationwide.

Our saving account has funds for

- Redundancy payments for all staff.
- Money towards an additional classroom.
- As we own the building we operate from we keep money to cover repairs and general upkeep.

The annual report was approved by the trustees of the charity on 21 May 2026 and signed on its behalf by:



.....  
K Paton  
Trustee

## Hawkhurst Pre School Ltd

### Independent Examiner's Report to the trustees of Hawkhurst Pre School Ltd ('the Company')

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

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 Hawkhurst Pre School Ltd 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.



.....  
A E J Staples FCA  
Manningtons

8 High Street  
Heathfield  
East Sussex  
TN22 8LS

21 May 2026

**Hawkhurst Pre School Ltd**

**Statement of Financial Activities for the Year Ended 31 August 2025  
(Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)**

	Note	Unrestricted £	Restricted Tesco Groundworks £	Total 2025 £
<b>Income and Endowments from:</b>				
Charitable activities	3	130,298	-	130,298
Investment income	4	453	-	453
Total income		<u>130,751</u>	<u>-</u>	<u>130,751</u>
<b>Expenditure on:</b>				
Charitable activities	5	(129,766)	-	(129,766)
Total expenditure		<u>(129,766)</u>	<u>-</u>	<u>(129,766)</u>
Net income		<u>985</u>	<u>-</u>	<u>985</u>
Net movement in funds		985	-	985
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>97,448</u>	<u>2,070</u>	<u>99,518</u>
Total funds carried forward	12	<u>98,433</u>	<u>2,070</u>	<u>100,503</u>
	Note	Unrestricted funds £	Restricted funds £	Total 2024 £
<b>Income and Endowments from:</b>				
Charitable activities	3	132,589	-	132,589
Investment income	4	613	-	613
Total income		<u>133,202</u>	<u>-</u>	<u>133,202</u>
<b>Expenditure on:</b>				
Charitable activities	5	(124,649)	-	(124,649)
Total expenditure		<u>(124,649)</u>	<u>-</u>	<u>(124,649)</u>
Net income		<u>8,553</u>	<u>-</u>	<u>8,553</u>
Net movement in funds		8,553	-	8,553
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>88,894</u>	<u>2,070</u>	<u>90,964</u>
Total funds carried forward	12	<u>97,447</u>	<u>2,070</u>	<u>99,517</u>

All of the charity's activities derive from continuing operations during the above two periods.  
The funds breakdown for 2024 is shown in note 12.

The notes on pages 7 to 12 form an integral part of these financial statements.

## Hawkhurst Pre School Ltd

(Registration number: 7818917)  
Balance Sheet as at 31 August 2025

	Note	2025 £	2024 £
<b>Fixed assets</b>			
Tangible assets	9	10,935	10,900
<b>Current assets</b>			
Cash at bank and in hand	10	90,532	90,261
<b>Creditors: Amounts falling due within one year</b>	11	<u>(964)</u>	<u>(1,644)</u>
<b>Net current assets</b>		<u>89,568</u>	<u>88,617</u>
<b>Net assets</b>		<u>100,503</u>	<u>99,517</u>
<b>Funds of the charity:</b>			
<b>Restricted</b>			
Tesco Groundworks		2,070	2,070
<b>Unrestricted income funds</b>			
Unrestricted		<u>98,433</u>	<u>97,447</u>
<b>Total funds</b>	12	<u>100,503</u>	<u>99,517</u>


For the financial year ending 31 August 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

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

The financial statements on pages 5 to 12 were approved by the trustees, and authorised for issue on 21 May 2026 and signed on their behalf by:

  
.....  
K Paton  
Trustee

  
.....  
J Hacker  
Trustee

## Hawkhurst Pre School Ltd

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

#### 1 Charity status

The charity is limited by guarantee, incorporated in , and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £10 towards the assets of the charity in the event of liquidation.

The address of its registered office is:  
Fowlers Park Rye Road  
Hawkhurst  
Kent  
TN18 4JJ

#### 2 Accounting policies

##### Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

##### Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

##### Basis of preparation

Hawkhurst Pre School Ltd meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

##### Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

##### Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

##### Income and endowments

##### Expenditure

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

## **Hawkhurst Pre School Ltd**

### **Notes to the Financial Statements for the Year Ended 31 August 2025**

#### ***Charitable activities***

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

#### ***Grant provisions***

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

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

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

#### ***Governance costs***

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

#### ***Taxation***

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

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

Individual fixed assets costing £50.00 or more are initially recorded at cost.

## Hawkhurst Pre School Ltd

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

#### Depreciation and amortisation

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

<b>Asset class</b>	<b>Depreciation method and rate</b>
Land and Buildings	Market Value > cost therefore no depreciation is provided
Plant and Machinery	25% Straight Line
Computer Equipment	3 years straight line

#### Cash and cash equivalents

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

#### Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

### 3 Income from charitable activities

	<b>Unrestricted</b>		
	<b>General</b>	<b>Total</b>	<b>Total</b>
	<b>£</b>	<b>2025</b>	<b>2024</b>
		<b>£</b>	<b>£</b>
Fees and Supplies	9,054	9,054	20,352
KCC Fees	119,388	119,388	110,182
KCC Collaboration	1,856	1,856	2,055
	<u>130,298</u>	<u>130,298</u>	<u>132,589</u>

### 4 Investment income

	<b>Unrestricted</b>		
	<b>funds</b>	<b>Total</b>	<b>Total</b>
	<b>General</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Interest receivable and similar income;			
Interest receivable on bank deposits	<u>453</u>	<u>453</u>	<u>613</u>

## Hawkhurst Pre School Ltd

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

#### 5 Expenditure on charitable activities

		Unrestricted General £	Total 2025 £	Total 2024 £
KCC Collaboration		1,691	1,691	1,541
Staff costs		95,677	95,677	91,786
Allocated support costs	6	31,038	31,038	30,674
Governance costs	6	1,360	1,360	648
		129,766	129,766	124,649
				<b>Total expenditure £</b>

In addition to the expenditure analysed above, there are also governance costs of £1,360 (2024 - £648) which relate directly to charitable activities. See note 6 for further details.

#### 6 Analysis of governance and support costs

##### Governance costs

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Independent examiner fees			
Examination of the financial statements	1,360	1,360	648
	1,360	1,360	648

#### 7 Staff costs

The aggregate payroll costs were as follows:

	2025 £	2024 £
<b>Staff costs during the year were:</b>		
Wages and salaries	95,677	91,786

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

## Hawkhurst Pre School Ltd

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

#### 8 Taxation

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

#### 9 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Computer equipment £	Total £
<b>Cost</b>				
At 1 September 2024	8,540	14,779	870	24,189
Additions	-	833	-	833
	8,540	15,612	870	25,022
At 31 August 2025	8,540	15,612	870	25,022
<b>Depreciation</b>				
At 1 September 2024	-	12,419	870	13,289
Charge for the year	-	798	-	798
	-	13,217	870	14,087
At 31 August 2025	-	13,217	870	14,087
<b>Net book value</b>				
At 31 August 2025	8,540	2,395	-	10,935
At 31 August 2024	8,540	2,360	-	10,900

#### 10 Cash and cash equivalents

	2025 £	2024 £
Cash at bank	90,532	90,261

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

	2025 £	2024 £
Accruals	964	1,644

## Hawkhurst Pre School Ltd

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

#### 12 Funds

	Balance at 1 September 2024 £	Incoming resources £	Resources expended £	Balance at 31 August 2025 £
<b>Unrestricted</b>				
General	97,448	130,751	(129,766)	98,433
<b>Restricted - Tesco Groundworks</b>	<u>2,070</u>	<u>-</u>	<u>-</u>	<u>2,070</u>
<b>Total funds</b>	<u>99,518</u>	<u>130,751</u>	<u>(129,766)</u>	<u>100,503</u>
	Balance at 1 September 2023 £	Incoming resources £	Resources expended £	Balance at 31 August 2024 £
<b>Unrestricted</b>				
General	88,894	133,202	(124,649)	97,447
<b>Restricted</b>	<u>2,070</u>	<u>-</u>	<u>-</u>	<u>2,070</u>
<b>Total funds</b>	<u>90,964</u>	<u>133,202</u>	<u>(124,649)</u>	<u>99,517</u>

The specific purposes for which the funds are to be applied are as follows:

Tesco Groundworks - recorded as Restricted Fund as per Terms and Conditions

#### 13 Analysis of net assets between funds

	Unrestricted General £	Restricted Tesco Groundworks £	Total funds £
Tangible fixed assets	10,935	-	10,935
Current assets	88,462	2,070	90,532
Current liabilities	(964)	-	(964)
<b>Total net assets</b>	<u>98,433</u>	<u>2,070</u>	<u>100,503</u>

**HAWKHURST PRE-SCHOOL**

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# Accounts

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- Money towards an additional classroom.
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.....  
K Paton  
Trustee

## Hawkhurst Pre School Ltd

### Independent Examiner's Report to the trustees of Hawkhurst Pre School Ltd ('the Company')

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

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 Hawkhurst Pre School Ltd 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.

.....  
A E J Staples FCA  
Manningtons

8 High Street  
Heathfield  
East Sussex  
TN22 8LS

14 May 2025

## Hawkhurst Pre School Ltd

### Statement of Financial Activities for the Year Ended 31 August 2024 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted £	Restricted Tesco Groundworks £	Total 2024 £
<b>Income and Endowments from:</b>				
Charitable activities	3	132,589	-	132,589
Investment income	4	<u>613</u>	<u>-</u>	<u>613</u>
Total income		<u>133,202</u>	<u>-</u>	<u>133,202</u>
<b>Expenditure on:</b>				
Charitable activities	5	<u>(124,649)</u>	<u>-</u>	<u>(124,649)</u>
Total expenditure		<u>(124,649)</u>	<u>-</u>	<u>(124,649)</u>
Net income		<u>8,553</u>	<u>-</u>	<u>8,553</u>
Net movement in funds		8,553	-	8,553
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>88,894</u>	<u>2,070</u>	<u>90,964</u>
Total funds carried forward	12	<u>97,447</u>	<u>2,070</u>	<u>99,517</u>
	Note	Unrestricted funds £	Restricted funds £	Total 2023 £
<b>Income and Endowments from:</b>				
Charitable activities	3	104,188	-	104,188
Investment income	4	<u>245</u>	<u>-</u>	<u>245</u>
Total income		<u>104,433</u>	<u>-</u>	<u>104,433</u>
<b>Expenditure on:</b>				
Charitable activities	5	<u>(110,869)</u>	<u>-</u>	<u>(110,869)</u>
Total expenditure		<u>(110,869)</u>	<u>-</u>	<u>(110,869)</u>
Net expenditure		<u>(6,436)</u>	<u>-</u>	<u>(6,436)</u>
Net movement in funds		(6,436)	-	(6,436)
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>95,329</u>	<u>2,070</u>	<u>97,399</u>
Total funds carried forward	12	<u>88,893</u>	<u>2,070</u>	<u>90,963</u>

All of the charity's activities derive from continuing operations during the above two periods.  
The funds breakdown for 2023 is shown in note 12.

The notes on pages 7 to 12 form an integral part of these financial statements.

**Hawkhurst Pre School Ltd**  
**(Registration number: 7818917)**  
**Balance Sheet as at 31 August 2024**

	Note	2024 £	2023 £
<b>Fixed assets</b>			
Tangible assets	9	10,900	11,037
<b>Current assets</b>			
Debtors		-	2
Cash at bank and in hand	10	<u>90,261</u>	<u>80,920</u>
		90,261	80,922
<b>Creditors: Amounts falling due within one year</b>	11	<u>(1,644)</u>	<u>(996)</u>
<b>Net current assets</b>		<u>88,617</u>	<u>79,926</u>
<b>Net assets</b>		<u><u>99,517</u></u>	<u><u>90,963</u></u>
<b>Funds of the charity:</b>			
<b>Restricted</b>			
Tesco Groundworks		2,070	2,070
<b>Unrestricted income funds</b>			
Unrestricted		<u>97,447</u>	<u>88,893</u>
<b>Total funds</b>	12	<u><u>99,517</u></u>	<u><u>90,963</u></u>

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

Directors' responsibilities:

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

The financial statements on pages 5 to 12 were approved by the trustees, and authorised for issue on 14 May 2025 and signed on their behalf by:

.....  
K Paton  
Trustee

.....  
J Hacker  
Trustee

The notes on pages 7 to 12 form an integral part of these financial statements.

# Hawkhurst Pre School Ltd

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

### 1 Charity status

The charity is limited by guarantee, incorporated in , and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £10 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

Fowlers Park Rye Road

Hawkhurst

Kent

TN18 4JJ

### 2 Accounting policies

#### Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

#### Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

#### Basis of preparation

Hawkhurst Pre School Ltd meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

#### Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

#### Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

#### Income and endowments

#### Expenditure

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

## **Hawkhurst Pre School Ltd**

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

#### ***Charitable activities***

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

#### ***Grant provisions***

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

#### **Support costs**

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

#### **Governance costs**

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

#### **Taxation**

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

#### **Tangible fixed assets**

Individual fixed assets costing £50.00 or more are initially recorded at cost.

## Hawkhurst Pre School Ltd

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

#### Depreciation and amortisation

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

<b>Asset class</b>	<b>Depreciation method and rate</b>
Land and Buildings	Market Value > cost therefore no depreciation is provided
Plant and Machinery	25% Straight Line
Computer Equipment	3 years straight line

#### Cash and cash equivalents

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

#### Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

### 3 Income from charitable activities

	<b>Unrestricted</b>	<b>Total</b>	<b>Total</b>
	<b>General</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Fees and Supplies	20,352	20,352	12,660
KCC Fees	110,182	110,182	91,528
KCC Collaboration	2,055	2,055	-
	132,589	132,589	104,188

### 4 Investment income

	<b>Unrestricted</b>	<b>Total</b>	<b>Total</b>
	<b>funds</b>	<b>2024</b>	<b>2023</b>
	<b>General</b>	<b>£</b>	<b>£</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Interest receivable and similar income;			
Interest receivable on bank deposits	613	613	245
	613	613	245

## Hawkhurst Pre School Ltd

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

#### 5 Expenditure on charitable activities

		Unrestricted General £	Total 2024 £	Total 2023 £
	Note			
KCC Collaboration		1,541	1,541	-
Staff costs		91,786	91,786	85,437
Allocated support costs	6	30,674	30,674	24,682
Governance costs	6	648	648	750
		124,649	124,649	110,869
				<b>Total expenditure £</b>

In addition to the expenditure analysed above, there are also governance costs of £648 (2023 - £750) which relate directly to charitable activities. See note 6 for further details.

#### 6 Analysis of governance and support costs

##### Governance costs

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Independent examiner fees			
Examination of the financial statements	648	648	750
	648	648	750

#### 7 Staff costs

The aggregate payroll costs were as follows:

	2024 £	2023 £
<b>Staff costs during the year were:</b>		
Wages and salaries	91,786	85,437

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

## Hawkhurst Pre School Ltd

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

#### 8 Taxation

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

#### 9 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Computer equipment £	Total £
<b>Cost</b>				
At 1 September 2023	8,540	14,064	870	23,474
Additions	-	715	-	715
At 31 August 2024	8,540	14,779	870	24,189
<b>Depreciation</b>				
At 1 September 2023	-	11,633	804	12,437
Charge for the year	-	786	66	852
At 31 August 2024	-	12,419	870	13,289
<b>Net book value</b>				
At 31 August 2024	8,540	2,360	-	10,900
At 31 August 2023	8,540	2,431	66	11,037

#### 10 Cash and cash equivalents

	2024 £	2023 £
Cash at bank	90,261	80,920

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

	2024 £	2023 £
Accruals	1,644	996

## Hawkhurst Pre School Ltd

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

#### 12 Funds

	Balance at 1 September 2023 £	Incoming resources £	Resources expended £	Balance at 31 August 2024 £
<b>Unrestricted</b>				
General	88,894	133,202	(124,649)	97,447
<b>Restricted - Tesco Groundworks</b>	2,070	-	-	2,070
<b>Total funds</b>	90,964	133,202	(124,649)	99,517
	<b>Balance at 1 September 2022 £</b>	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Balance at 31 August 2023 £</b>
<b>Unrestricted</b>				
General	95,329	104,433	(110,869)	88,893
<b>Restricted</b>	2,070	-	-	2,070
<b>Total funds</b>	97,399	104,433	(110,869)	90,963

The specific purposes for which the funds are to be applied are as follows:

Tesco Groundworks - recorded as Restricted Fund as per Terms and Conditions

#### 13 Analysis of net assets between funds

	Unrestricted	Restricted Tesco	Total funds
	General £	Groundworks £	£
Tangible fixed assets	10,900	-	10,900
Current assets	88,191	2,070	90,261
Current liabilities	(1,644)	-	(1,644)
<b>Total net assets</b>	97,447	2,070	99,517

**HAWKHURST PRE-SCHOOL**

England & Wales - Charity number 1144776

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# Accounts

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Company registration number: 7818917

Charity registration number: 1144776

# Hawkhurst Pre School Ltd

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 August 2023

Manningtons  
8 High Street  
Heathfield  
East Sussex  
TN22 8LS

# **Hawkhurst Pre School Ltd**

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## **Hawkhurst Pre School Ltd**

### **Reference and Administrative Details**

<b>Trustees</b>	K Paton J Hacker
<b>Charity Registration Number</b>	1144776
<b>Company Registration Number</b>	7818917
<b>Registered Office</b>	Fowlers Park Rye Road Hawkhurst Kent TN18 4JJ
<b>Independent Examiner</b>	Manningtons 8 High Street Heathfield East Sussex TN22 8LS

# Hawkhurst Pre School Ltd

## Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 August 2023.

### Structure, governance and management

The overall management of the Pre School shall vest in the individual members of its management committee who are the company directors and charity trustees of the Pre School. The trustees will appoint a setting manager who will be responsible for the day to day running of the Pre School and management of staff.

The committee shall consist of:

A Chair, a Treasurer and a Secretary and not less than 2 or more than 9 elected committee members.

### Aims and Objectives

The objectives of the Pre School ("the Objects") are to enhance the development and education of the children primarily under statutory school age by encouraging parents to understand and provide for the needs of their children through community groups and by:

- 1) Offering appropriate play, education and care facilities and training courses, together with the rights of 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;
- 2) Encouraging the study of the needs of such children and their families and promoting public interest in and recognition of such needs;
- 3) Instigating and adhering to and furthering the aims and objects of the Pre-School Learning Alliance.

### Public Benefit

Due to the locality of our pre-school and the limit on the number of places we can offer our services are aimed at families that live in and around the 'Hawkhurst' area. We provide a safe and stimulating environment to local children to start their 'Early Years' education and work closely with the local primary school to ensure that the transition for the children is as smooth as possible.

The charity holds a Memorandum and Articles of Association, adopted from the 'Preschool Learning Alliance' 2002 – 2009 issue.

The trustees are elected at the AGM from 'Family Membership', affiliate members and staff from the local primary school as per our governing document. At present the pre-school does not hold a policy for inducting or training trustees but will consider implementing this in the future.

The day to management of the preschool is carried out by a manager who is appointed by the management committee. The manager is provided with an annual budget and is able to make reasonable day to day spending decision. Any financial decisions over and above what is reasonable are presented at committee meetings and put to a majority vote. In addition all recruitment is carried out by the committees and the setting manager.

The charity does not currently hold a policy on reserves. However we do set out an annual budget and are in the process of reserving funds for future expansion. Our target has remained at approximately £50,000. As at 31 August 2023 £48,378.47 was held in a Lloyds plc deposit account. Also as at 31 August 2023 we also held £32,542.77 in a Lloyd plc current for general business purposes, general reserves and contingencies.

### Financial review

The trustees continue to record and budget for the charities progress to prevent deficits and intend to use any surplus funds to improve and maintain the Pre School for the benefit of both children and staff.

# Hawkhurst Pre School Ltd

## Trustees' Report

### Statement of trustees' responsibilities

The trustees (who are also directors of Hawkhurst Pre School Ltd for the purpose of company law) are responsible for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statement; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and which enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Children numbers within the preschool has risen substantially this year and we have a healthy waiting list going forward into next year.

Staffing is always on our agenda as recruitment within the sector is difficult nationwide.

Our saving account has funds for

- Redundancy payments for all staff.
- Money towards an additional classroom.
- As we own the building we operate from we keep money to cover repairs and general upkeep.

The annual report was approved by the trustees of the charity on 10/9/24 and signed on its behalf by:



K Paton  
Trustee

## Hawkhurst Pre School Ltd

### Independent Examiner's Report to the trustees of Hawkhurst Pre School Ltd ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 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').

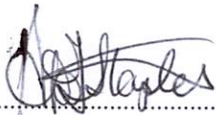
Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act').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

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 Hawkhurst Pre School Ltd 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.



A E J Staples FCA  
Manningtons

8 High Street  
Heathfield  
East Sussex  
TN22 8LS

Date: 10/9/24

## Hawkhurst Pre School Ltd

### Statement of Financial Activities for the Year Ended 31 August 2023 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted £	Restricted Tesco Groundworks £	Total 2023 £
<b>Income and Endowments from:</b>				
Charitable activities	4	104,188	-	104,188
Investment income	5	<u>245</u>	-	<u>245</u>
Total income		<u>104,433</u>	-	<u>104,433</u>
<b>Expenditure on:</b>				
Charitable activities	6	<u>(110,869)</u>	-	<u>(110,869)</u>
Total expenditure		<u>(110,869)</u>	-	<u>(110,869)</u>
Net expenditure		<u>(6,436)</u>	-	<u>(6,436)</u>
Net movement in funds		(6,436)	-	(6,436)
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>95,329</u>	<u>2,070</u>	<u>97,399</u>
Total funds carried forward	13	<u>88,893</u>	<u>2,070</u>	<u>90,963</u>
	Note	Unrestricted funds £	Restricted funds £	Total 2022 £
<b>Income and Endowments from:</b>				
Donations and legacies	3	1,125	-	1,125
Charitable activities	4	106,291	-	106,291
Investment income	5	<u>6</u>	-	<u>6</u>
Total income		<u>107,422</u>	-	<u>107,422</u>
<b>Expenditure on:</b>				
Charitable activities	6	<u>(100,620)</u>	-	<u>(100,620)</u>
Total expenditure		<u>(100,620)</u>	-	<u>(100,620)</u>
Net income		<u>6,802</u>	-	<u>6,802</u>
Net movement in funds		6,802	-	6,802
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>88,527</u>	<u>2,070</u>	<u>90,597</u>
Total funds carried forward	13	<u>95,329</u>	<u>2,070</u>	<u>97,399</u>

All of the charity's activities derive from continuing operations during the above two periods.  
The funds breakdown for 2022 is shown in note 13.

**Hawkhurst Pre School Ltd**  
**(Registration number: 7818917)**  
**Balance Sheet as at 31 August 2023**

	Note	2023 £	2022 £
<b>Fixed assets</b>			
Tangible assets	10	11,037	10,896
<b>Current assets</b>			
Debtors		2	-
Cash at bank and in hand	11	<u>80,920</u>	<u>88,849</u>
		80,922	88,849
<b>Creditors: Amounts falling due within one year</b>	12	<u>(996)</u>	<u>(2,346)</u>
<b>Net current assets</b>		<u>79,926</u>	<u>86,503</u>
<b>Net assets</b>		<u>90,963</u>	<u>97,399</u>
<b>Funds of the charity:</b>			
<b>Restricted</b>			
Tesco Groundworks		2,070	2,070
<b>Unrestricted income funds</b>			
Unrestricted		<u>88,893</u>	<u>95,329</u>
<b>Total funds</b>	13	<u>90,963</u>	<u>97,399</u>


For the financial year ending 31 August 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

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

The financial statements on pages 5 to 13 were approved by the trustees, and authorised for issue on 10/9/24 and signed on their behalf by:

  
 .....  
 K Paton  
 Trustee

  
 .....  
 J Hacker  
 Trustee

The notes on pages 7 to 13 form an integral part of these financial statements.

# Hawkhurst Pre School Ltd

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

### 1 Charity status

The charity is limited by guarantee, incorporated in , and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £10 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

Fowlers Park Rye Road

Hawkhurst

Kent

TN18 4JJ

### 2 Accounting policies

#### Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

#### Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

#### Basis of preparation

Hawkhurst Pre School Ltd meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

#### Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

#### Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

#### Income and endowments

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

## **Hawkhurst Pre School Ltd**

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

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

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

#### **Expenditure**

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

#### ***Charitable activities***

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

#### ***Grant provisions***

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

#### **Support costs**

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

#### **Governance costs**

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

#### **Taxation**

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

#### **Tangible fixed assets**

Individual fixed assets costing £50.00 or more are initially recorded at cost.

## Hawkhurst Pre School Ltd

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

#### Depreciation and amortisation

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

<b>Asset class</b>	<b>Depreciation method and rate</b>
Land and Buildings	Market Value > cost therefore no depreciation is provided
Plant and Machinery	25% Straight Line
Computer Equipment	3 years straight line

#### Cash and cash equivalents

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

#### Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

### 3 Income from donations and legacies

	<b>Total 2023 £</b>	<b>Total 2022 £</b>
Donations and legacies;		
Donations from companies, trusts and similar proceeds	-	1,125
	<u>-</u>	<u>1,125</u>

**Hawkhurst Pre School Ltd**

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

**4 Income from charitable activities**

	<b>Unrestricted</b>	<b>Total</b>	<b>Total</b>
	<b>General</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Fees and Supplies	12,660	12,660	19,151
KCC Fees	91,528	91,528	78,683
KCC Collaboration	-	-	8,457
	<b>104,188</b>	<b>104,188</b>	<b>106,291</b>

**5 Investment income**

	<b>Unrestricted</b>	<b>Total</b>	<b>Total</b>
	<b>funds</b>	<b>2023</b>	<b>2022</b>
	<b>General</b>	<b>£</b>	<b>£</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Interest receivable and similar income;			
Interest receivable on bank deposits	245	245	6

**6 Expenditure on charitable activities**

		<b>Unrestricted</b>	<b>Total</b>	<b>Total</b>
		<b>General</b>	<b>2023</b>	<b>2022</b>
		<b>£</b>	<b>£</b>	<b>£</b>
KCC Collaboration		-	-	8,457
Staff costs		85,437	85,437	69,587
Allocated support costs	7	24,682	24,682	22,696
Governance costs	7	750	750	(120)
		<b>110,869</b>	<b>110,869</b>	<b>100,620</b>
				<b>Total</b>
				<b>expenditure</b>
				<b>£</b>

In addition to the expenditure analysed above, there are also governance costs of £750 (2022 - £(120)) which relate directly to charitable activities. See note 7 for further details.

## Hawkhurst Pre School Ltd

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

#### 7 Analysis of governance and support costs

##### Governance costs

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Independent examiner fees			
Examination of the financial statements	750	750	(120)
	<u>750</u>	<u>750</u>	<u>(120)</u>

#### 8 Staff costs

The aggregate payroll costs were as follows:

	2023 £	2022 £
Staff costs during the year were:		
Wages and salaries	<u>85,437</u>	<u>69,587</u>

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

#### 9 Taxation

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

## Hawkhurst Pre School Ltd

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

#### 10 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Computer equipment £	Total £
<b>Cost</b>				
At 1 September 2022	8,540	13,046	870	22,456
Additions	-	1,018	-	1,018
At 31 August 2023	8,540	14,064	870	23,474
<b>Depreciation</b>				
At 1 September 2022	-	10,823	737	11,560
Charge for the year	-	810	67	877
At 31 August 2023	-	11,633	804	12,437
<b>Net book value</b>				
At 31 August 2023	8,540	2,431	66	11,037
At 31 August 2022	8,540	2,223	133	10,896

#### 11 Cash and cash equivalents

	2023 £	2022 £
Cash at bank	80,920	88,849

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

	2023 £	2022 £
Other creditors	-	1,410
Accruals	996	936
	996	2,346

## Hawkhurst Pre School Ltd

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

#### 13 Funds

	Balance at 1 September 2022 £	Incoming resources £	Resources expended £	Balance at 31 August 2023 £
<b>Unrestricted</b>				
General	95,329	104,433	(110,869)	88,893
<b>Restricted - Tesco Groundworks</b>	<u>2,070</u>	<u>-</u>	<u>-</u>	<u>2,070</u>
<b>Total funds</b>	<u><u>97,399</u></u>	<u><u>104,433</u></u>	<u><u>(110,869)</u></u>	<u><u>90,963</u></u>
	Balance at 1 September 2021 £	Incoming resources £	Resources expended £	Balance at 31 August 2022 £
<b>Unrestricted</b>				
General	88,527	107,422	(100,620)	95,329
<b>Restricted</b>	<u>2,070</u>	<u>-</u>	<u>-</u>	<u>2,070</u>
<b>Total funds</b>	<u><u>90,597</u></u>	<u><u>107,422</u></u>	<u><u>(100,620)</u></u>	<u><u>97,399</u></u>

The specific purposes for which the funds are to be applied are as follows:

Tesco Groundworks - recorded as Restricted Fund as per Terms and Conditions

#### 14 Analysis of net assets between funds

	Unrestricted	Restricted Tesco Groundworks	Total funds
	General £	£	£
Tangible fixed assets	11,037	-	11,037
Current assets	78,852	2,070	80,922
Current liabilities	<u>(996)</u>	<u>-</u>	<u>(996)</u>
<b>Total net assets</b>	<u><u>88,893</u></u>	<u><u>2,070</u></u>	<u><u>90,963</u></u>

**HAWKHURST PRE-SCHOOL**

England & Wales - Charity number 1144776

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# Accounts

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Company registration number: 7818917

Charity registration number: 1144776

# Hawkhurst Pre School Ltd

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 August 2022

Manningtons  
8 High Street  
Heathfield  
East Sussex  
TN22 8LS

# **Hawkhurst Pre School Ltd**

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## **Hawkhurst Pre School Ltd**

### **Reference and Administrative Details**

<b>Trustees</b>	K Paton J Hacker
<b>Charity Registration Number</b>	1144776
<b>Company Registration Number</b>	7818917
<b>Registered Office</b>	Fowlers Park Rye Road Hawkhurst Kent TN18 4JJ
<b>Independent Examiner</b>	Manningtons 8 High Street Heathfield East Sussex TN22 8LS

# Hawkhurst Pre School Ltd

## Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 August 2022.

### Small companies provision statement

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

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

### Structure, governance and management

The overall management of the Pre School shall vest in the individual members of its management committee who are the company directors and charity trustees of the Pre School. The trustees will appoint a setting manager who will be responsible for the day to day running of the Pre School and management of staff.

The committee shall consist of:

A Chair, a Treasurer and a Secretary and not less than 2 or more that 9 elected committee members.

### Aims and Objectives

The objectives of the Pre School ("the Objects") are to enhance the development and education of the children primarily under statutory school age by encouraging parents to understand and provide for the needs of their children through community groups and by:

- 1) Offering appropriate play, education and care facilities and training courses, together with the rights of 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;
- 2) Encouraging the study of the needs of such children and their families and promoting public interest in and recognition of such needs;
- 3) Instigating and adhering to and furthering the aims and objects of the Pre-School Learning Alliance.

### Public Benefit

Due to the locality of our pre-school and the limit on the number of places we can offer our services are aimed at families that live in and around the 'Hawkhurst' area. We provide a safe and stimulating environment to local children to start their 'Early Years' education and work closely with the local primary school to ensure that the transition for the children is as smooth as possible.

The charity holds a Memorandum and Articles of Association, adopted from the 'Preschool Learning Alliance' 2002 – 2009 issue.

The trustees are elected at the AGM from 'Family Membership', affiliate members and staff from the local primary school as per our governing document. At present the pre-school does not hold a policy for inducting or training trustees but will consider implementing this in the future.

The day to management of the preschool is carried out by a manager who is appointed by the management committee. The manager is provided with an annual budget and is able to make reasonable day to day spending decision. Any financial decisions over and above what is reasonable are presented at committee meetings and put to a majority vote. In addition all recruitment is carried out by the committees and the setting manager.

# Hawkhurst Pre School Ltd

## Trustees' Report

The charity does not currently hold a policy on reserves. However we do set out an annual budget and are in the process of reserving funds for future expansion. Our target has remained at approximately £50,000. As at 31 August 2022 £48,000 was held in a Lloyds plc deposit account. Also as at 31 August 2022 we also held £40,000 in a Lloyd plc current for general business purposes, general reserves and contingencies.

### Financial review

The trustees continue to record and budget for the charities progress to prevent deficits and intend to use any surplus funds to improve and maintain the Pre School for the benefit of both children and staff.

### Statement of trustees' responsibilities

The trustees (who are also directors of Hawkhurst Pre School Ltd for the purpose of company law) are responsible for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statement; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and which enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

# Hawkhurst Pre School Ltd

## Trustees' Report

Children numbers within the preschool has risen substantially this year and we have a healthy waiting list going forward into next year.

Staffing is always on our agenda as recruitment within the sector is difficult nationwide.

Our saving account has funds for

- Redundancy payments for all staff.
- Money towards an additional classroom.
- As we own the building we operate from we keep money to cover repairs and general upkeep.

The annual report was approved by the trustees of the charity on 19 May 2023 and signed on its behalf by:

.....  
K Paton  
Trustee

## Hawkhurst Pre School Ltd

### Independent Examiner's Report to the trustees of Hawkhurst Pre School Ltd ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 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 Hawkhurst Pre School Ltd 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.

.....  
A E J Staples FCA  
Manningtons

8 High Street  
Heathfield  
East Sussex  
TN22 8LS

19 May 2023

## Hawkhurst Pre School Ltd

### Statement of Financial Activities for the Year Ended 31 August 2022 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted £	Restricted Tesco Groundworks £	Total 2022 £
<b>Income and Endowments from:</b>				
Donations and legacies	3	1,125	-	1,125
Charitable activities	4	106,291	-	106,291
Investment income	5	<u>6</u>	-	<u>6</u>
Total income		<u>107,422</u>	-	<u>107,422</u>
<b>Expenditure on:</b>				
Charitable activities	6	<u>(100,620)</u>	-	<u>(100,620)</u>
Total expenditure		<u>(100,620)</u>	-	<u>(100,620)</u>
Net income		<u>6,802</u>	-	<u>6,802</u>
Net movement in funds		6,802	-	6,802
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>88,527</u>	<u>2,070</u>	<u>90,597</u>
Total funds carried forward	13	<u>95,329</u>	<u>2,070</u>	<u>97,399</u>
	<b>Note</b>	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>Total 2021 £</b>
<b>Income and Endowments from:</b>				
Donations and legacies	3	1,861	-	1,861
Charitable activities	4	92,894	-	92,894
Investment income	5	<u>5</u>	-	<u>5</u>
Total income		<u>94,760</u>	-	<u>94,760</u>
<b>Expenditure on:</b>				
Charitable activities	6	<u>(95,792)</u>	-	<u>(95,792)</u>
Total expenditure		<u>(95,792)</u>	-	<u>(95,792)</u>
Net expenditure		<u>(1,032)</u>	-	<u>(1,032)</u>
Net movement in funds		(1,032)	-	(1,032)
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>89,559</u>	<u>2,070</u>	<u>91,629</u>
Total funds carried forward	13	<u>88,527</u>	<u>2,070</u>	<u>90,597</u>

All of the charity's activities derive from continuing operations during the above two periods.  
The funds breakdown for 2021 is shown in note 13.

The notes on pages 8 to 14 form an integral part of these financial statements.

**Hawkhurst Pre School Ltd**  
**(Registration number: 7818917)**  
**Balance Sheet as at 31 August 2022**

	Note	2022 £	2021 £
<b>Fixed assets</b>			
Tangible assets	10	10,896	9,731
<b>Current assets</b>			
Cash at bank and in hand	11	88,849	82,420
<b>Creditors: Amounts falling due within one year</b>	12	<u>(2,346)</u>	<u>(1,554)</u>
<b>Net current assets</b>		<u>86,503</u>	<u>80,866</u>
<b>Net assets</b>		<u>97,399</u>	<u>90,597</u>
<b>Funds of the charity:</b>			
<b>Restricted</b>			
Tesco Groundworks		2,070	2,070
<b>Unrestricted income funds</b>			
Unrestricted		<u>95,329</u>	<u>88,527</u>
<b>Total funds</b>	13	<u>97,399</u>	<u>90,597</u>

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

Directors' responsibilities:

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

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The financial statements on pages 6 to 14 were approved by the trustees, and authorised for issue on 19 May 2023 and signed on their behalf by:

.....  
K Paton  
Trustee

.....  
J Hacker  
Trustee

The notes on pages 8 to 14 form an integral part of these financial statements.

# Hawkhurst Pre School Ltd

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

### 1 Charity status

The charity is limited by guarantee, incorporated in , and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £10 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

Fowers Park Rye Road

Hawkhurst

Kent

TN18 4JJ

### 2 Accounting policies

#### Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

#### Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

#### Basis of preparation

Hawkhurst Pre School Ltd meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

#### Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

#### Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

#### Income and endowments

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

## **Hawkhurst Pre School Ltd**

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

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

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

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

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

#### ***Investment income***

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

#### **Expenditure**

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

#### ***Charitable activities***

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

#### ***Grant provisions***

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

#### **Support costs**

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

#### **Governance costs**

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

#### **Government grants**

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

## Hawkhurst Pre School Ltd

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

#### Taxation

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

#### Tangible fixed assets

Individual fixed assets costing £50.00 or more are initially recorded at cost.

#### Depreciation and amortisation

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

Asset class	Depreciation method and rate
Land and Buildings	Market Value > cost therefore no depreciation is provided
Plant and Machinery	25% Straight Line
Computer Equipment	3 years straight line

#### Cash and cash equivalents

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

#### Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

### 3 Income from donations and legacies

	Unrestricted	Total	Total
	General	2022	2021
	£	£	£
Donations and legacies;			
Donations from companies, trusts and similar proceeds	1,125	1,125	-
Donations from individuals	-	-	100
Grants, including capital grants;			
Government grants	-	-	1,761
	<u>1,125</u>	<u>1,125</u>	<u>1,861</u>

## Hawkhurst Pre School Ltd

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

#### 4 Income from charitable activities

	<b>Unrestricted</b>		
	<b>General</b>	<b>Total</b>	<b>Total</b>
	<b>£</b>	<b>2022</b>	<b>2021</b>
		<b>£</b>	<b>£</b>
Fees and Supplies	19,151	19,151	4,188
KCC Fees	78,683	78,683	80,835
KCC Collaboration	8,457	8,457	7,871
	<u>106,291</u>	<u>106,291</u>	<u>92,894</u>

#### 5 Investment income

	<b>Unrestricted</b>		
	<b>funds</b>	<b>Total</b>	<b>Total</b>
	<b>General</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Interest receivable and similar income;			
Interest receivable on bank deposits	<u>6</u>	<u>6</u>	<u>5</u>

## Hawkhurst Pre School Ltd

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

#### 6 Expenditure on charitable activities

		Unrestricted		
	Note	General	Total	Total
		£	2022	2021
			£	£
KCC Collaboration		8,457	8,457	7,389
Staff costs		69,587	69,587	69,905
Allocated support costs	7	22,696	22,696	17,867
Governance costs	7	(120)	(120)	631
		100,620	100,620	95,792
				<b>Total expenditure</b> £

In addition to the expenditure analysed above, there are also governance costs of £(120) (2021 - £631) which relate directly to charitable activities. See note 7 for further details.

#### 7 Analysis of governance and support costs

##### Governance costs

	Unrestricted		
	funds	Total	Total
	General	2022	2021
	£	£	£
Independent examiner fees			
Examination of the financial statements	(120)	(120)	631
	(120)	(120)	631

#### 8 Staff costs

The aggregate payroll costs were as follows:

	2022	2021
	£	£
<b>Staff costs during the year were:</b>		
Wages and salaries	69,587	69,905

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

## Hawkhurst Pre School Ltd

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

#### 9 Taxation

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

#### 10 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Computer equipment £	Total £
<b>Cost</b>				
At 1 September 2021	8,540	11,049	671	20,260
Additions	-	1,997	199	2,196
At 31 August 2022	8,540	13,046	870	22,456
<b>Depreciation</b>				
At 1 September 2021	-	10,082	447	10,529
Charge for the year	-	741	290	1,031
At 31 August 2022	-	10,823	737	11,560
<b>Net book value</b>				
At 31 August 2022	8,540	2,223	133	10,896
At 31 August 2021	8,540	967	224	9,731

#### 11 Cash and cash equivalents

	2022 £	2021 £
Cash at bank	88,849	82,420

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

	2022 £	2021 £
Other creditors	1,410	618
Accruals	936	936
	2,346	1,554

## Hawkhurst Pre School Ltd

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

#### 13 Funds

	Balance at 1 September 2021 £	Incoming resources £	Resources expended £	Balance at 31 August 2022 £
<b>Unrestricted</b>				
General	88,527	107,422	(100,620)	95,329
<b>Restricted - Tesco Groundworks</b>	2,070	-	-	2,070
<b>Total funds</b>	90,597	107,422	(100,620)	97,399
	<b>Balance at 1 September 2020 £</b>	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Balance at 31 August 2021 £</b>
<b>Unrestricted</b>				
General	89,559	94,760	(95,792)	88,527
<b>Restricted</b>	2,070	-	-	2,070
<b>Total funds</b>	91,629	94,760	(95,792)	90,597

The specific purposes for which the funds are to be applied are as follows:

Tesco Groundworks - recorded as Restricted Fund as per Terms and Conditions

#### 14 Analysis of net assets between funds

	Unrestricted	Restricted Tesco	Total funds
	General £	Groundworks £	£
Tangible fixed assets	10,896	-	10,896
Current assets	86,779	2,070	88,849
Current liabilities	(2,346)	-	(2,346)
<b>Total net assets</b>	95,329	2,070	97,399

**HAWKHURST PRE-SCHOOL**

England & Wales - Charity number 1144776

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# Accounts

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Company registration number: 7818917

Charity registration number: 1144776

# Hawkhurst Pre School Ltd

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 August 2021

Manningtons  
8 High Street  
Heathfield  
East Sussex  
TN22 8LS

# Hawkhurst Pre School Ltd

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## **Hawkhurst Pre School Ltd**

### **Reference and Administrative Details**

<b>Trustees</b>	Mrs K Paton Mrs Jodi Hacker
<b>Principal Office</b>	Fowlers Park Rye Road Hawkhurst Kent TN18 4JJ
<b>Registered Office</b>	Fowlers Park Rye Road Hawkhurst Kent TN18 4JJ
<b>Company Registration Number</b>	7818917
<b>Charity Registration Number</b>	1144776
<b>Independent Examiner</b>	Manningtons 8 High Street Heathfield East Sussex TN22 8LS

# Hawkhurst Pre School Ltd

## Trustees' Report

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

### Structure, governance and management

The overall management of the Pre School shall vest in the individual members of its management committee who are the company directors and charity trustees of the Pre School. The trustees will appoint a setting manager who will be responsible for the day to day running of the Pre School and management of staff.

The committee shall consist of:

A Chair, a Treasurer and a Secretary and not less than 2 or more than 9 elected committee members.

### Aims and Objectives

The objectives of the Pre School ("the Objects") are to enhance the development and education of the children primarily under statutory school age by encouraging parents to understand and provide for the needs of their children through community groups and by:

- 1) Offering appropriate play, education and care facilities and training courses, together with the rights of 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;
- 2) Encouraging the study of the needs of such children and their families and promoting public interest in and recognition of such needs;
- 3) Instigating and adhering to and furthering the aims and objects of the Pre-School Learning Alliance.

### Public Benefit

Due to the locality of our pre-school and the limit on the number of places we can offer our services are aimed at families that live in and around the 'Hawkhurst' area. We provide a safe and stimulating environment to local children to start their 'Early Years' education and work closely with the local primary school to ensure that the transition for the children is as smooth as possible.

The charity holds a Memorandum and Articles of Association, adopted from the 'Preschool Learning Alliance' 2002 – 2009 issue.

The trustees are elected at the AGM from 'Family Membership', affiliate members and staff from the local primary school as per our governing document. At present the pre-school does not hold a policy for inducting or training trustees but will consider implementing this in the future.

The day to management of the preschool is carried out by a manager who is appointed by the management committee. The manager is provided with an annual budget and is able to make reasonable day to day spending decision. Any financial decisions over and above what is reasonable are presented at committee meetings and put to a majority vote. In addition all recruitment is carried out by the committees and the setting manager.

The charity does not currently hold a policy on reserves. However we do set out an annual budget and are in the process of reserving funds for future expansion. Our target has remained at approximately £50,000. As at 31 August 2021 £48,000 was held in a Lloyds plc deposit account. Also as at 31 August 2021 we also held £35,000 in a Lloyd plc current for general business purposes, general reserves and contingencies.

### Financial review

The trustees continue to record and budget for the charities progress to prevent deficits and intend to use any surplus funds to improve and maintain the Pre School for the benefit of both children and staff.

# Hawkhurst Pre School Ltd

## Trustees' Report

### Statement of trustees' responsibilities

The trustees (who are also directors of Hawkhurst Pre School Ltd for the purpose of company law) are responsible for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statement; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and which enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

### Coronavirus Epidemic

From September 2021 we continued to be affected by the Coronavirus and it had an effect on children numbers within school. We had a lower number of children on our registers and those attending did not take up additional hour during the first half of the year. As the year progressed numbers of children attending started to increase.

Our saving account has funds for

- Redundancy payments for all staff.
- Money towards an additional classroom.
- As we own the building we operate from we keep money to cover repairs and general upkeep.

The annual report was approved by the trustees of the charity on 14 July 2022 and signed on its behalf by:

.....  
Mrs K Paton  
Trustee

## Hawkhurst Pre School Ltd

### Independent Examiner's Report to the trustees of Hawkhurst Pre School Ltd

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 August 2021 which are set out on pages 5 to 13.

#### Respective responsibilities of trustees and examiner

As the charity's trustees of Hawkhurst Pre School Ltd (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 Hawkhurst Pre School Ltd 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 Hawkhurst Pre School Ltd 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.

.....  
A E J Staples FCA  
Manningtons

8 High Street  
Heathfield  
East Sussex  
TN22 8LS

14 July 2022

## Hawkhurst Pre School Ltd

### Statement of Financial Activities for the Year Ended 31 August 2021 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted £	Restricted Tesco Groundworks £	Total 2021 £
<b>Income and Endowments from:</b>				
Donations and legacies	3	1,861	-	1,861
Charitable activities	4	92,894	-	92,894
Investment income	5	<u>5</u>	-	<u>5</u>
Total income		<u>94,760</u>	-	<u>94,760</u>
<b>Expenditure on:</b>				
Charitable activities	6	<u>(95,792)</u>	-	<u>(95,792)</u>
Total expenditure		<u>(95,792)</u>	-	<u>(95,792)</u>
Net expenditure		<u>(1,032)</u>	-	<u>(1,032)</u>
Net movement in funds		(1,032)	-	(1,032)
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>89,559</u>	<u>2,070</u>	<u>91,629</u>
Total funds carried forward	13	<u>88,527</u>	<u>2,070</u>	<u>90,597</u>
	Note	Unrestricted funds £	Restricted funds £	Total 2020 £
<b>Income and Endowments from:</b>				
Donations and legacies	3	5,536	-	5,536
Charitable activities	4	80,342	-	80,342
Investment income	5	<u>24</u>	-	<u>24</u>
Total income		<u>85,902</u>	-	<u>85,902</u>
<b>Expenditure on:</b>				
Charitable activities	6	<u>(97,163)</u>	-	<u>(97,163)</u>
Total expenditure		<u>(97,163)</u>	-	<u>(97,163)</u>
Net expenditure		<u>(11,261)</u>	-	<u>(11,261)</u>
Net movement in funds		(11,261)	-	(11,261)
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>100,820</u>	<u>2,070</u>	<u>102,890</u>
Total funds carried forward	13	<u>89,559</u>	<u>2,070</u>	<u>91,629</u>

All of the charity's activities derive from continuing operations during the above two periods.  
The funds breakdown for 2020 is shown in note 13.

The notes on pages 7 to 13 form an integral part of these financial statements.

**Hawkhurst Pre School Ltd**  
**(Registration number: 7818917)**  
**Balance Sheet as at 31 August 2021**

	Note	2021 £	2020 £
<b>Fixed assets</b>			
Tangible assets	10	9,731	10,277
<b>Current assets</b>			
Cash at bank and in hand	11	82,420	83,224
<b>Creditors: Amounts falling due within one year</b>	12	<u>(1,554)</u>	<u>(1,872)</u>
<b>Net current assets</b>		<u>80,866</u>	<u>81,352</u>
<b>Net assets</b>		<u>90,597</u>	<u>91,629</u>
<b>Funds of the charity:</b>			
<b>Restricted</b>			
Tesco Groundworks		2,070	2,070
<b>Unrestricted income funds</b>			
Unrestricted		<u>88,527</u>	<u>89,559</u>
<b>Total funds</b>	13	<u>90,597</u>	<u>91,629</u>

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

Directors' responsibilities:

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

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

The financial statements on pages 5 to 13 were approved by the trustees, and authorised for issue on 14 July 2022 and signed on their behalf by:

.....  
Mrs K Paton  
Trustee

.....  
Mrs Jodi Hacker  
Trustee

The notes on pages 7 to 13 form an integral part of these financial statements.

# Hawkhurst Pre School Ltd

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

### 1 Charity status

The charity is limited by guarantee, incorporated in , and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £10 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

Fowlers Park Rye Road

Hawkhurst

Kent

TN18 4JJ

The principal place of business is:

Fowlers Park Rye Road

Hawkhurst

Kent

TN18 4JJ

### 2 Accounting policies

#### Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

#### Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

#### Basis of preparation

Hawkhurst Pre School Ltd meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

#### Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

#### Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

#### Income and endowments

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

## Hawkhurst Pre School Ltd

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

#### *Donations and legacies*

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

#### *Grants receivable*

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

#### *Investment income*

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

#### **Expenditure**

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

#### *Charitable activities*

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

#### *Grant provisions*

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

#### **Support costs**

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

#### **Governance costs**

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees's meetings and reimbursed expenses.

#### **Government grants**

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

## Hawkhurst Pre School Ltd

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

#### Taxation

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

#### Tangible fixed assets

Individual fixed assets costing £50.00 or more are initially recorded at cost.

#### Depreciation and amortisation

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

<b>Asset class</b>	<b>Depreciation method and rate</b>
Land and Buildings	Market Value > cost therefore no depreciation is provided
Plant and Machinery	25% Straight Line
Computer Equipment	3 years straight line

#### Cash and cash equivalents

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

#### Fund structure

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

### 3 Income from donations and legacies

	<b>Unrestricted funds General £</b>	<b>Total funds £</b>
Donations and legacies;		
Donations from individuals	100	100
Grants, including capital grants;		
Government grants	1,761	1,761
<b>Total for 2021</b>	<b>1,861</b>	<b>1,861</b>
<b>Total for 2020</b>	<b>5,536</b>	<b>5,536</b>

## Hawkhurst Pre School Ltd

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

#### 4 Income from charitable activities

	<b>Unrestricted funds General £</b>	<b>Total funds £</b>
Fees and Supplies	4,188	4,188
KCC Fees	80,835	80,835
	<u>7,871</u>	<u>7,871</u>
<b>Total for 2021</b>	<u><u>92,894</u></u>	<u><u>92,894</u></u>
<b>Total for 2020</b>	<u><u>80,342</u></u>	<u><u>80,342</u></u>

#### 5 Investment income

	<b>Unrestricted funds General £</b>	<b>Total funds £</b>
Interest receivable and similar income; Interest receivable on bank deposits	<u>5</u>	<u>5</u>
<b>Total for 2021</b>	<u><u>5</u></u>	<u><u>5</u></u>
<b>Total for 2020</b>	<u><u>24</u></u>	<u><u>24</u></u>

## Hawkhurst Pre School Ltd

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

#### 6 Expenditure on charitable activities

	Note	Unrestricted funds General £	Total funds £
KCC Collaboration 18/19 (17/18)		7,389	7,389
Staff costs		69,905	69,905
Allocated support costs	7	17,867	17,867
Governance costs	7	631	631
<b>Total for 2021</b>		95,792	95,792
<b>Total for 2020</b>		97,163	97,163
			<b>Total expenditure £</b>

In addition to the expenditure analysed above, there are also governance costs of £631 (2020 - £972) which relate directly to charitable activities. See note 7 for further details.

#### 7 Analysis of governance and support costs

##### Governance costs

	Unrestricted funds General £	Total funds £
Independent examiner fees		
Examination of the financial statements	631	631
<b>Total for 2021</b>	631	631
<b>Total for 2020</b>	972	972

#### 8 Staff costs

The aggregate payroll costs were as follows:

	2021 £	2020 £
<b>Staff costs during the year were:</b>		
Wages and salaries	69,905	70,931

## Hawkhurst Pre School Ltd

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

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

#### 9 Taxation

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

#### 10 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Computer equipment £	Total £
<b>Cost</b>				
At 1 September 2020	8,540	11,049	671	20,260
At 31 August 2021	8,540	11,049	671	20,260
<b>Depreciation</b>				
At 1 September 2020	-	9,759	224	9,983
Charge for the year	-	323	223	546
At 31 August 2021	-	10,082	447	10,529
<b>Net book value</b>				
At 31 August 2021	8,540	967	224	9,731
At 31 August 2020	8,540	1,290	447	10,277

#### 11 Cash and cash equivalents

	2021 £	2020 £
Cash at bank	82,420	83,224

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

	2021 £	2020 £
Other creditors	618	936
Accruals	936	936
	1,554	1,872

## Hawkhurst Pre School Ltd

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

#### 13 Funds

	Balance at 1 September 2020 £	Incoming resources £	Resources expended £	Balance at 31 August 2021 £
<b>Unrestricted</b>				
General	89,559	94,760	(95,792)	88,527
<b>Restricted - Tesco Groundworks</b>	2,070	-	-	2,070
<b>Total funds</b>	91,629	94,760	(95,792)	90,597
	<b>Balance at 1 September 2019 £</b>	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Balance at 31 August 2020 £</b>
<b>Unrestricted</b>				
General	100,820	85,902	(97,163)	89,559
<b>Restricted</b>	2,070	-	-	2,070
<b>Total funds</b>	102,890	85,902	(97,163)	91,629

The specific purposes for which the funds are to be applied are as follows:

Tesco Groundworks - recorded as Restricted Fund as per Terms and Conditions

#### 14 Analysis of net assets between funds

	Unrestricted  General £	Restricted Tesco Groundworks £	Total funds £
Tangible fixed assets	9,731	-	9,731
Current assets	80,350	2,070	82,420
Current liabilities	(1,554)	-	(1,554)
<b>Total net assets</b>	88,527	2,070	90,597

**HAWKHURST PRE-SCHOOL**

England & Wales - Charity number 1144776

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# Accounts

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Company registration number: 7818917

Charity registration number: 1144776

# Hawkhurst Pre School Ltd

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 August 2020

Manningtons  
8 High Street  
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TN22 8LS

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## **Hawkhurst Pre School Ltd**

### **Reference and Administrative Details**

<b>Trustees</b>	Mrs K Paton Mrs Jodi Hacker
<b>Principal Office</b>	Fowlers Park Rye Road Hawkhurst Kent TN18 4JJ
<b>Registered Office</b>	Fowlers Park Rye Road Hawkhurst Kent TN18 4JJ
<b>Company Registration Number</b>	7818917
<b>Charity Registration Number</b>	1144776
<b>Independent Examiner</b>	Manningtons 8 High Street Heathfield East Sussex TN22 8LS

# Hawkhurst Pre School Ltd

## Trustees' Report

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

### Structure, governance and management

The overall management of the Pre School shall vest in the individual members of its management committee who are the company directors and charity trustees of the Pre School. The trustees will appoint a setting manager who will be responsible for the day to day running of the Pre School and management of staff.

The committee shall consist of:

A Chair, a Treasurer and a Secretary and not less than 2 or more than 9 elected committee members.

### Aims and Objectives

The objectives of the Pre School ("the Objects") are to enhance the development and education of the children primarily under statutory school age by encouraging parents to understand and provide for the needs of their children through community groups and by:

- 1) Offering appropriate play, education and care facilities and training courses, together with the rights of 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;
- 2) Encouraging the study of the needs of such children and their families and promoting public interest in and recognition of such needs;
- 3) Instigating and adhering to and furthering the aims and objects of the Pre-School Learning Alliance.

### Public Benefit

Due to the locality of our pre-school and the limit on the number of places we can offer our services are aimed at families that live in and around the 'Hawkhurst' area. We provide a safe and stimulating environment to local children to start their 'Early Years' education and work closely with the local primary school to ensure that the transition for the children is as smooth as possible.

The charity holds a Memorandum and Articles of Association, adopted from the 'Preschool Learning Alliance' 2002 – 2009 issue.

The trustees are elected at the AGM from 'Family Membership', affiliate members and staff from the local primary school as per our governing document. At present the pre-school does not hold a policy for inducting or training trustees but will consider implementing this in the future.

The day to management of the preschool is carried out by a manager who is appointed by the management committee. The manager is provided with an annual budget and is able to make reasonable day to day spending decision. Any financial decisions over and above what is reasonable are presented at committee meetings and put to a majority vote. In addition all recruitment is carried out by the committees and the setting manager.

The charity does not currently hold a policy on reserves. However we do set out an annual budget and are in the process of reserving funds for future expansion. Our target has remained at approximately £50,000. As at 31 August 2020 £48,000 was held in a Lloyds plc deposit account. Also as at 31 August 2020 we also held £35,000 in a Lloyd plc current for general business purposes, general reserves and contingencies.

### Financial review

The trustees continue to record and budget for the charities progress to prevent deficits and intend to use any surplus funds to improve and maintain the Pre School for the benefit of both children and staff.

# Hawkhurst Pre School Ltd

## Trustees' Report

### Statement of trustees' responsibilities

The trustees (who are also directors of Hawkhurst Pre School Ltd for the purpose of company law) are responsible for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statement; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and which enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

### Coronavirus Epidemic

From March 2020 Hawkhurst pre-school was closed to all children. The effect upon the pre-school was a lack of invoiced children during term 5 and 6 2020. Funded places were also limited with parents not increasing sessions for these terms. We returned in June 2020 with 8 children and none of these had any additional invoiced hours.

Our saving account has funds for

- Redundancy payments for all staff.
- Money towards an additional classroom.
- As we own the building we operate from we keep money to cover repairs and general upkeep.

During the financial year 2020 – 2021 the pre-school has applied for a Government Grant.

The annual report was approved by the trustees of the charity on 27 May 2021 and signed on its behalf by:

.....  
Mrs K Paton  
Trustee

## Hawkhurst Pre School Ltd

### Independent Examiner's Report to the trustees of Hawkhurst Pre School Ltd

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 August 2020 which are set out on pages 5 to 13.

#### Respective responsibilities of trustees and examiner

As the charity's trustees of Hawkhurst Pre School Ltd (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 Hawkhurst Pre School Ltd 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 Hawkhurst Pre School Ltd 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.

.....  
A E J Staples FCA  
Manningtons

8 High Street  
Heathfield  
East Sussex  
TN22 8LS

27 May 2021

## Hawkhurst Pre School Ltd

### Statement of Financial Activities for the Year Ended 31 August 2020 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds Tesco Groundworks £	Total 2020 £
<b>Income and Endowments from:</b>				
Donations and legacies	3	5,536	-	5,536
Charitable activities	4	80,342	-	80,342
Investment income	5	24	-	24
Total income		<u>85,902</u>	<u>-</u>	<u>85,902</u>
<b>Expenditure on:</b>				
Charitable activities	6	(97,163)	-	(97,163)
Total expenditure		<u>(97,163)</u>	<u>-</u>	<u>(97,163)</u>
Net expenditure		<u>(11,261)</u>	<u>-</u>	<u>(11,261)</u>
Net movement in funds		(11,261)	-	(11,261)
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>100,820</u>	<u>2,070</u>	<u>102,890</u>
Total funds carried forward	13	<u>89,559</u>	<u>2,070</u>	<u>91,629</u>
	Note	Unrestricted funds £	Restricted funds £	Total 2019 £
<b>Income and Endowments from:</b>				
Donations and legacies	3	-	1,000	1,000
Charitable activities	4	110,282	-	110,282
Investment income	5	24	-	24
Total income		<u>110,306</u>	<u>1,000</u>	<u>111,306</u>
<b>Expenditure on:</b>				
Charitable activities	6	(98,654)	-	(98,654)
Total expenditure		<u>(98,654)</u>	<u>-</u>	<u>(98,654)</u>
Net income		<u>11,652</u>	<u>1,000</u>	<u>12,652</u>
Net movement in funds		11,652	1,000	12,652
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>89,170</u>	<u>1,070</u>	<u>90,240</u>
Total funds carried forward	13	<u>100,822</u>	<u>2,070</u>	<u>102,892</u>

All of the charity's activities derive from continuing operations during the above two periods.  
The funds breakdown for 2019 is shown in note 13.

**Hawkhurst Pre School Ltd**  
**(Registration number: 7818917)**  
**Balance Sheet as at 31 August 2020**

	Note	2020 £	2019 £
<b>Fixed assets</b>			
Tangible assets	10	10,277	9,054
<b>Current assets</b>			
Cash at bank and in hand	11	83,224	95,638
<b>Creditors: Amounts falling due within one year</b>	12	<u>(1,872)</u>	<u>(1,800)</u>
<b>Net current assets</b>		<u>81,352</u>	<u>93,838</u>
<b>Net assets</b>		<u>91,629</u>	<u>102,892</u>
<b>Funds of the charity:</b>			
<b>Restricted funds</b>			
Tesco Groundworks		2,070	2,070
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>89,559</u>	<u>100,822</u>
<b>Total funds</b>	13	<u>91,629</u>	<u>102,892</u>

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

Directors' responsibilities:

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

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

The financial statements on pages 5 to 13 were approved by the trustees, and authorised for issue on 27 May 2021 and signed on their behalf by:

.....  
Mrs K Paton  
Trustee

.....  
Mrs Jodi Hacker  
Trustee

# Hawkhurst Pre School Ltd

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

### 1 Charity status

The charity is limited by guarantee, incorporated in , and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £10 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

Fowlers Park Rye Road

Hawkhurst

Kent

TN18 4JJ

The principal place of business is:

Fowlers Park Rye Road

Hawkhurst

Kent

TN18 4JJ

### 2 Accounting policies

#### Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

#### Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

#### Basis of preparation

Hawkhurst Pre School Ltd meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

#### Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

#### Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

#### Income and endowments

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

## **Hawkhurst Pre School Ltd**

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

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

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

#### ***Investment income***

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

#### **Expenditure**

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

#### ***Charitable activities***

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

#### ***Grant provisions***

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

#### **Support costs**

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

#### **Governance costs**

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees's meetings and reimbursed expenses.

#### **Government grants**

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

#### **Taxation**

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

## Hawkhurst Pre School Ltd

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

#### Tangible fixed assets

Individual fixed assets costing £50.00 or more are initially recorded at cost.

#### Depreciation and amortisation

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

Asset class	Depreciation method and rate
Land and Buildings	Market Value > cost therefore no depreciation is provided
Plant and Machinery	25% Straight Line
Computer Equipment	3 years straight line

#### Cash and cash equivalents

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

#### Fund structure

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

### 3 Income from donations and legacies

	Unrestricted funds	Total 2020	Total 2019
	General £	£	£
Grants, including capital grants;			
Government grants	5,536	5,536	-
Grants from other charities	-	-	1,000
	<u>5,536</u>	<u>5,536</u>	<u>1,000</u>

## Hawkhurst Pre School Ltd

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

#### 4 Income from charitable activities

	<b>Unrestricted funds</b>	<b>Total 2020</b>	<b>Total 2019</b>
	<b>General £</b>	<b>£</b>	<b>£</b>
Fees and Supplies	7,451	7,451	12,238
KCC Fees	72,482	72,482	90,231
KCC Collaboration 18/19 (17/18)	409	409	7,813
	<u>80,342</u>	<u>80,342</u>	<u>110,282</u>

#### 5 Investment income

	<b>Unrestricted funds</b>	<b>Total 2020</b>	<b>Total 2019</b>
	<b>General £</b>	<b>£</b>	<b>£</b>
Interest receivable and similar income;			
Interest receivable on bank deposits	<u>24</u>	<u>24</u>	<u>24</u>

## Hawkhurst Pre School Ltd

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

#### 6 Expenditure on charitable activities

	Note	Unrestricted funds		
		General £	Total 2020 £	Total 2019 £
KCC Collaboration 18/19 (17/18)		6,196	6,196	7,320
Staff costs		70,931	70,931	72,085
Allocated support costs	7	19,064	19,064	18,349
Governance costs	7	972	972	900
		<u>97,163</u>	<u>97,163</u>	<u>98,654</u>

#### 7 Analysis of governance and support costs

##### Governance costs

	Unrestricted funds		
	General £	Total 2020 £	Total 2019 £
Independent examiner fees			
Examination of the financial statements	972	972	900
	<u>972</u>	<u>972</u>	<u>900</u>

#### 8 Staff costs

The aggregate payroll costs were as follows:

	2020 £	2019 £
<b>Staff costs during the year were:</b>		
Wages and salaries	<u>70,931</u>	<u>72,085</u>

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

## Hawkhurst Pre School Ltd

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

#### 9 Taxation

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

#### 10 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Computer equipment £	Total £
<b>Cost</b>				
At 1 September 2019	8,540	9,843	-	18,383
Additions	-	1,206	671	1,877
At 31 August 2020	8,540	11,049	671	20,260
<b>Depreciation</b>				
At 1 September 2019	-	9,329	-	9,329
Charge for the year	-	430	224	654
At 31 August 2020	-	9,759	224	9,983
<b>Net book value</b>				
At 31 August 2020	8,540	1,290	447	10,277
At 31 August 2019	8,540	514	-	9,054

#### 11 Cash and cash equivalents

	2020 £	2019 £
Cash at bank	83,224	95,638

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

	2020 £	2019 £
Other creditors	936	900
Accruals	936	900
	1,872	1,800

## Hawkhurst Pre School Ltd

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

#### 13 Funds

	<b>Balance at 1 September 2019 £</b>	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Balance at 31 August 2020 £</b>
<b>Unrestricted funds</b>				
General	100,820	85,902	(97,163)	89,559
<b>Restricted funds - Tesco</b>				
Groundworks	<u>2,070</u>	<u>-</u>	<u>-</u>	<u>2,070</u>
<b>Total funds</b>	<u><u>102,890</u></u>	<u><u>85,902</u></u>	<u><u>(97,163)</u></u>	<u><u>91,629</u></u>
	<b>Balance at 1 September 2018 £</b>	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Balance at 31 August 2019 £</b>
<b>Unrestricted funds</b>				
General	89,170	110,306	(98,654)	100,822
<b>Restricted funds</b>	<u>1,070</u>	<u>1,000</u>	<u>-</u>	<u>2,070</u>
<b>Total funds</b>	<u><u>90,240</u></u>	<u><u>111,306</u></u>	<u><u>(98,654)</u></u>	<u><u>102,892</u></u>

The specific purposes for which the funds are to be applied are as follows:

Tesco Groundworks - recorded as Restricted Fund as per Terms and Conditions

#### 14 Analysis of net assets between funds

	<b>Unrestricted funds</b>	<b>Restricted funds Tesco</b>	<b>Total funds</b>
	<b>General £</b>	<b>Groundworks £</b>	<b>£</b>
Tangible fixed assets	10,277	-	10,277
Current assets	81,154	2,070	83,224
Current liabilities	<u>(1,872)</u>	<u>-</u>	<u>(1,872)</u>
<b>Total net assets</b>	<u><u>89,559</u></u>	<u><u>2,070</u></u>	<u><u>91,629</u></u>