

Hollingbury Park Pre-School LTD

England & Wales · Charity number 1150200

Details

Other names HOLLINGBURY PARK PLAYGROUP LTD

Status Registered

Legal form Charitable company

Company number [07904951](#)

Registered 2012-12-17

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

Contact

Address Hollingbury Park Pre-School
Ditchling Road
Brighton
Brighton
East Sussex
BN1 6JU

Phone 01273551847

Email hollingburyparkplaygroup@gmail.com

Website www.hollingburyparkplaygroup.co.uk

Activities

Objects: THE OBJECTS OF THE PRE-SCHOOL ("THE OBJECTS") 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.5. POWERS

Activities: We are a term time only playgroup, providing quality and nurturing care and education for 2-5 year olds for families in the surrounding areas.

Classification

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

Geography

- Brighton And Hove

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£151,626	£99,246	-	-
2024-03-31	£126,575	£85,642	-	-
2023-03-31	£77,916	£83,889	-	-
2022-03-31	£98,233	£102,655	-	-
2021-03-31	£99,511	£103,062	-	-

Trustees

Name	Role	Appointed
Aaron Howard		2024-07-10
Billie Puddick		2022-02-21
Elishia Thomas-Simpson		2017-11-06
Ellie Jenkins		2022-09-05
Stephen Obrien		2022-09-05

Hollingbury Park Pre-School LTD

England & Wales - Charity number 1150200

Accounts

Hollingbury Park Pre-School Ltd

(A company limited by guarantee)

Charity No. 1150200

Company No. 07904951

Trustees' Report and Unaudited Accounts

31 March 2025

Hollingbury Park Pre-School Ltd
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Hollingbury Park Pre-School Ltd
Trustees Annual Report

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 31 March 2025.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. 07904951

Charity No. 1150200

Principal Office

Ditchling Road
Brighton
East Sussex
United Kingdom
BN1 6JU

Registered Office

Ditchling Road
Brighton
East Sussex
BN1 6JU

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law. The following Directors and Trustees served during the year:

L. Hornsbury	(Resigned 10 July 2024)
A. J P Howard	(Appointed 10 July 2024)
E. Jenkins	
S. O'Brien	
B. Puddick	
E. Thomas-Simpson	

Company Secretary

E. Jenkins

Accountants

Unit 3 English Business Park
English Close
Hove
East Sussex
BN3 7ET

Hollingbury Park Pre-School Ltd
Trustees Annual Report

Structure, governance and management

The Trustees meet annually to discuss and approve the company accounts. The Governing Document - PLA Constitution 2008 are also approved at the AGM along with election of Trustees to the board are carried out at the AGM.

All staff and Trustees are required to have a Disclosure and Barring Service (DBS) check in line with statutory requirements and to be at the required appropriate level for supervision and guidance of the children in our care.

The general manager reports to the trustees on all matters relating to the running of the playgroup and financial matters concerning the Charity.

OBJECTIVES AND ACTIVITIES

The company is limited by guarantee and its objectives are to provide quality care and education for children in the local community aged from two years to primary school age, following Statutory Framework for the Early Year Foundation Stage.

ACHIEVEMENTS AND PERFORMANCE

The bank has remained comfortably stable. We have invested some of the money into toys, equipment and activities for the children. We have taken on a higher number of additional needs children. Some of these children are still needing speech and language. We have been supporting these children with professional and extra help in settling in with us.

We had a larger number of children going to school in September but we remained steady with the amount of children returning.

We continue to have enquiries and visits from prospective parents, so anticipate that attendance will continue to increase.

We have continued to host as many events as possible for the parents to be involved with at the school. These events have been fantastic for bringing everyone together and getting feedback on our practice.

FINANCIAL REVIEW

The trustees receive annual reports on operational and financial matters. These provide a formal check that the charity is performing legally, safely and within its means.

All Trustees have assessed major risks to which the Charity is exposed in particular, those related to the operations and finances of funds held and are satisfied that systems are in place to mitigate exposure.

The Charity holds its funds at HSBC bank and is satisfied that they have procedures in place to ensure funds are held securely. The business is funded by fees from parents and carers and from the Early Years Entitlement Provision for two (where applicable), three- and four-year olds.

The Income received by the charity is applied to various running costs ranging from staff wages, rent, supplies, equipment and day-to-day costs.

**Hollingbury Park Pre-School Ltd
Trustees Annual Report**

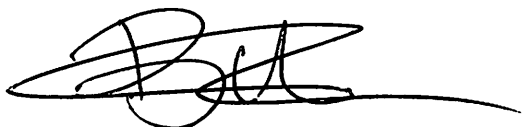
POLICY ON RESERVES

The trustees have established a policy of maintaining an appropriate level of reserves to enable the adequate function of the charity in order to maximise the charitable work that it carries out. The trustees review the level of reserves at regular intervals as a part of their annual review of the operational and financial matters reports which they receive.

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

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board

A handwritten signature in black ink, appearing to be 'B. Puddick', with a long horizontal line extending to the right.

B. Puddick
Trustee

Hollingbury Park Pre-School Ltd
Independent Examiners Report

Independent Examiner's Report to the trustees of Hollingbury Park Pre-School Ltd

I report to the charity trustees on my examination of the financial statements of Hollingbury Park Pre-School Ltd for the year ended 31 March 2025 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet and the related notes.

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 financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act).

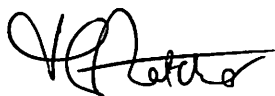
Having satisfied myself that the financial statements of the Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's financial statements as carried out under section 145 of the Charities 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 can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe:

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the financial statements have not been prepared in accordance with the Charities SORP (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 financial statements to be reached.



Mrs Hannah Thatcher, FCA LLB
Institute of Chartered Accountants England and Wales
Unit 3 English Business Park
English Close
Hove
East Sussex
BN3 7ET

Hollingbury Park Pre-School Ltd
Statement of Financial Activities
for the year ended 31 March 2025

	Notes	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income and endowments from:				
Other	4	151,626	151,626	126,575
Total		151,626	151,626	126,575
Expenditure on:				
Charitable activities	5	97,466	97,466	84,081
Other	6	1,780	1,780	1,561
Total		99,246	99,246	85,642
Net gains on investments		-	-	-
Net income		52,380	52,380	40,933
Transfers between funds		-	-	-
Net income before other gains/(losses)		52,380	52,380	40,933
Other gains and losses				
Net movement in funds		52,380	52,380	40,933
Reconciliation of funds:				
Total funds brought forward		41,849	41,849	916
Total funds carried forward		94,229	94,229	41,849

Hollingbury Park Pre-School Ltd
Balance Sheet
at 31 March 2025

Company No. 07904951	Notes	2025 £	2024 £
Current assets			
Debtors	9	70	578
Cash at bank and in hand		104,594	53,206
		<u>104,664</u>	<u>53,784</u>
Creditors: Amount falling due within one year	10	(10,435)	(11,935)
Net current assets		94,229	41,849
Total assets less current liabilities		94,229	41,849
Net assets excluding pension asset or liability		94,229	41,849
Total net assets		<u>94,229</u>	<u>41,849</u>
The funds of the charity			
Unrestricted funds			
General funds	11	94,229	41,849
		<u>94,229</u>	<u>41,849</u>
Total funds		<u>94,229</u>	<u>41,849</u>

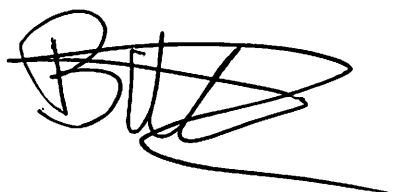
These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 31 March 2025 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on
 And signed on its behalf by:



B. Puddick
 Trustee

Hollingbury Park Pre-School Ltd

Notes to the Accounts

for the year ended 31 March 2025

1 Accounting policies

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 2019) - (Charities SORP 2019 (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006 and Charities Act 2011.

Basis of preparation

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

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.

Hollingbury Park Pre-School Ltd

Notes to the Accounts

Expenditure

Recognition of 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.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity. 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.

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 adopted Bulletin 1 published on 2 February 2016 and have thereof not included a cash flow statement in these financial statements.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

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.

Hollingbury Park Pre-School Ltd

Notes to the Accounts

Financial instruments

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Charity status

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

The address of its registered office is:

Hollingbury Park Pavillion
Ditchling Road
Brighton
East Sussex
BN1 6JU

Hollingbury Park Pre-School Ltd
Notes to the Accounts

3 Statement of Financial Activities - prior year

	Unrestricted funds 2024 £	Total funds 2024 £
Income and endowments from:		
Other	126,575	126,575
Total	<u>126,575</u>	<u>126,575</u>
Expenditure on:		
Charitable activities	84,081	84,081
Other	1,561	1,561
Total	<u>85,642</u>	<u>85,642</u>
Net income	<u>40,933</u>	<u>40,933</u>
Net income before other gains/(losses)	40,933	40,933
Other gains and losses:		
Net movement in funds	<u>40,933</u>	<u>40,933</u>
Reconciliation of funds:		
Total funds brought forward	916	916
Total funds carried forward	<u>41,849</u>	<u>41,849</u>

4 Other income

	Unrestricted £	Total 2025 £	Total 2024 £
Fees and supplies	151,626	151,626	126,575
	<u>151,626</u>	<u>151,626</u>	<u>126,575</u>

During the year, the Charity received funding totalling £134,266 (2024: £104,189) included in fees and supplies from Brighton and Hove City Council as part of the Early Years Free Entitlement (EYFE) scheme. The funds are used towards providing services carried out by the charity and are designated towards such use.

5 Expenditure on charitable activities

	Unrestricted £	Total 2025 £	Total 2024 £
<i>Governance costs</i>			
Accountant Fees-other fees paid to auditors/accountants	3,509	3,509	3,327
Allocated support cost	93,957	93,957	80,754
	<u>97,466</u>	<u>97,466</u>	<u>84,081</u>

Included within governance costs is £2,064 (2023: £2,004) in relation to accountancy and independent examination services provided.

Hollingbury Park Pre-School Ltd
Notes to the Accounts

6 Other expenditure

	Unrestricted	Total	Total
		2025	2024
	£	£	£
Employee costs	1,712	1,712	1,466
General administrative costs	68	68	95
	<u>1,780</u>	<u>1,780</u>	<u>1,561</u>

7 Trustee remuneration and expenses

One or more of the trustees has been paid remuneration in the current or prior periods.

Trustee	Remuneration	Pension	Other benefits
E. Jenkins	17,506	525	-
B. Puddick	21,456	644	-

8 Staff costs

	2025	2024
Pension costs	1,712	1,466
	<u>1,712</u>	<u>1,466</u>

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

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

2025	2024
Number	Number
6	6
<u>6</u>	<u>6</u>

9 Debtors

	2025	2024
	£	£
Prepayments and accrued income	70	578
	<u>70</u>	<u>578</u>

10 Creditors:

amounts falling due within one year

	2025	2024
	£	£
Trade creditors	7,436	9,295
Other taxes and social security	510	367
Other creditors	425	268
Accruals	2,064	2,005
	<u>10,435</u>	<u>11,935</u>

Hollingbury Park Pre-School Ltd
Notes to the Accounts

11 Movement in funds

	At 1 April 2024	Incoming resources (including other gains/losses) £	Resources expended £	At 31 March 2025 £
Restricted funds:				
Unrestricted funds:				
General funds	41,849	151,626	(99,246)	94,229
Total funds	<u>41,849</u>	<u>151,626</u>	<u>(99,246)</u>	<u>94,229</u>

Purposes and restrictions in relation to the funds:

Unrestricted funds:

General funds	916	126,575	(85,642)	41,849
Total funds	<u>916</u>	<u>126,575</u>	<u>(85,642)</u>	<u>41,849</u>

12 Analysis of net assets between funds

	Unrestricted funds £	At 31 March 2025 £
Current assets	104,664	104,664
Current Liabilities	(10,435)	(10,435)
	<u>94,229</u>	<u>94,229</u>
	Unrestricted funds	At 31 March 2024
Current asset	53,784	53,784
Current liabilities	(11,935)	(11,935)
	<u>41,849</u>	<u>41,849</u>

13 Reconciliation of net debt

	At 1 April 2024 £	Cash flows £	At 31 March 2025 £
Cash and cash equivalents	53,206	51,388	104,594
	<u>53,206</u>	<u>51,388</u>	<u>104,594</u>
Net debt	<u>53,206</u>	<u>51,388</u>	<u>104,594</u>

Hollingbury Park Pre-School Ltd
Notes to the Accounts

14 Pension commitments

	2025	2024
	£	£
The pension cost charge to the company amounted to:	<u>1,712</u>	<u>1,466</u>

15 Related party disclosures
Controlling party

The company is limited by guarantee and has no share capital; thus no single party controls the company.

Hollingbury Park Pre-School LTD

England & Wales - Charity number 1150200

Accounts

Hollingbury Park Pre-School Ltd

(A company limited by guarantee)

Charity No. 1150200

Company No. 07904951

Trustees' Report and Unaudited Accounts

31 March 2024

Hollingbury Park Pre-School Ltd
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East Sussex
BN1 6JU

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law.

The following Directors and Trustees served during the year:

L. Hornsbury	(Resigned 10 July 2024)
E. Jenkins	
S. O'Brien	
B. Puddick	
E. Thomas-Simpson	
A. J P Howard	(Appointed 10 July 2024)

Company Secretary

E. Jenkins

Accountants

Time Accounts Limited
Room 34
Basepoint Business Centre
Little High Street
Shoreham-by-sea
BN43 5EG

Hollingbury Park Pre-School Ltd

Trustees Annual Report

Structure, governance and management

The Trustees meet annually to discuss and approve the company accounts. The Governing Document —PLA Constitution 2008 are also approved at the AGM along with election of Trustees to the board are carried out at the AGM.

All staff and Trustees are required to have a Disclosure and Barring Service (DBS) check in line with statutory requirements and to be at the required appropriate level for supervision and guidance of the children in our care.

The general manager reports to the trustees on all matters relating to the running of the playgroup and financial matters concerning the Charity.

OBJECTIVES AND ACTIVITIES

The company is limited by guarantee and its objectives are to provide quality care and education for children in the local community aged from two years to primary school age, following Statutory Framework for the Early Year Foundation Stage.

ACHIEVEMENTS AND PERFORMANCE

2023/2024 has continued to see an increased number of children since the affects of Covid-19. We have had to employ another member of staff due to this increase of children and have had to use bank staff on numerous occasions. The bank has remained comfortably stable for most of this time.

We are still finding that there is a higher number of children needing additional help with language. We have been supporting these children with professional and extra help in settling in with us.

We had a few children leaving to go to school in September but had a fairly quick influx of new children which continued through the year due to the announcement of details of the new two-year funding.

We continue to have enquiries and visits from prospective parents, so anticipate that attendance will continue to increase.

We have continued to host as many events as possible for the parents to be involved with at the school. These events have been fantastic for bringing everyone together and getting feedback on our practice.

FINANCIAL REVIEW

The trustees receive annual reports on operational and financial matters. These provide a formal check that the charity is performing legally, safely and within its means.

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The Income received by the charity is applied to various running costs ranging from staff wages, rent, supplies, equipment and day-to-day costs.

Hollingbury Park Pre-School Ltd

Trustees Annual Report

POLICY ON RESERVES

The trustees have established a policy of maintaining an appropriate level of reserves to enable the adequate function of the charity in order to maximise the charitable work that it carries out. The trustees review the level of reserves at regular intervals as a part of their annual review of the operational and financial matters reports which they receive.

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

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board



E. Jenkins
Trustee

Hollingbury Park Pre-School Ltd
Independent Examiners Report

Independent Examiner's Report to the trustees of Hollingbury Park Pre-School Ltd

I report to the charity trustees on my examination of the financial statements of Hollingbury Park Pre-School Ltd for the year ended 31 March 2024 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet and the related notes.

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

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
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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 financial statements to be reached.



Mrs Hannah Thatcher, FCA LLB
Institute of Chartered Accountants England and Wales
Time Accounts Limited
Room 34
Basepoint Business Centre
Little High Street
Shoreham-by-sea
BN43 5EG

Hollingbury Park Pre-School Ltd
Statement of Financial Activities
for the year ended 31 March 2024

	Notes	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income and endowments from:				
Donations and legacies	4	-	-	1,000
Other	5	126,575	126,575	76,916
Total		126,575	126,575	77,916
Expenditure on:				
Charitable activities	6	84,081	84,081	82,195
Other	7	1,561	1,561	1,694
Total		85,642	85,642	83,889
Net gains on investments		-	-	-
Net income/(expenditure)		40,933	40,933	(5,973)
Transfers between funds		-	-	-
Net income/(expenditure) before other gains/(losses)		40,933	40,933	(5,973)
Other gains and losses				
Net movement in funds		40,933	40,933	(5,973)
Reconciliation of funds:				
Total funds brought forward		916	916	6,889
Total funds carried forward		41,849	41,849	916

Hollingbury Park Pre-School Ltd**Balance Sheet**at **31 March 2024**

Company No.	07904951	Notes	2024	2023
			£	£
Current assets				
Debtors		10	578	530
Cash at bank and in hand			53,206	12,010
			<u>53,784</u>	<u>12,540</u>
Creditors: Amount falling due within one year		11	<u>(11,935)</u>	<u>(11,624)</u>
Net current assets			41,849	916
Total assets less current liabilities			<u>41,849</u>	<u>916</u>
Net assets excluding pension asset or liability			<u>41,849</u>	<u>916</u>
Total net assets			<u><u>41,849</u></u>	<u><u>916</u></u>
The funds of the charity				
Restricted funds		12		
Unrestricted funds		12		
General funds			41,849	916
			<u>41,849</u>	<u>916</u>
Reserves		12		
Total funds			<u><u>41,849</u></u>	<u><u>916</u></u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 31 March 2024 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on

And signed on its behalf by:



E. Jenkins
Trustee

Hollingbury Park Pre-School Ltd

Notes to the Accounts

for the year ended 31 March 2024

1 Accounting policies

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 2019) - (Charities SORP 2019 (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006 and Charities Act 2011.

Basis of preparation

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

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.

Notes to the Accounts

Expenditure

Recognition of 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.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity. 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.

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 adopted Bulletin 1 published on 2 February 2016 and have thereof not included a cash flow statement in these financial statements.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Fund structure

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

Financial instruments

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Charity status

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

The address of its registered office is:

Hollingbury Park Pre-School

Ditchling Road

Brighton

East Sussex

BN1 6JU

Hollingbury Park Pre-School Ltd
Notes to the Accounts

3 Statement of Financial Activities - prior year

	Unrestricted funds 2023 £	Total funds 2023 £
Income and endowments from:		
Donations and legacies	1,000	1,000
Other	76,916	76,916
Total	<u>77,916</u>	<u>77,916</u>
Expenditure on:		
Charitable activities	82,195	82,195
Other	1,694	1,694
Total	<u>83,889</u>	<u>83,889</u>
Net income	<u>(5,973)</u>	<u>(5,973)</u>
Net income before other gains/(losses)	(5,973)	(5,973)
Other gains and losses:		
Net movement in funds	<u>(5,973)</u>	<u>(5,973)</u>
Reconciliation of funds:		
Total funds brought forward	6,889	6,889
Total funds carried forward	<u>916</u>	<u>916</u>

4 Income from donations and legacies

Donated goods, facilities and services received

	Unrestricted £	Total 2024 £	Total 2023 £
Donations received	-	-	1,000
	<u>-</u>	<u>-</u>	<u>1,000</u>

5 Other income

	Unrestricted £	Total 2024 £	Total 2023 £
Fees and supplies	126,575	126,575	76,916
	<u>126,575</u>	<u>126,575</u>	<u>76,916</u>

During the year, the Charity received funding totalling £104,189 (2023: £61,308) included in fees and supplies from Brighton and Hove City Council as part of the Early Years Free Entitlement (EYFE) scheme. The funds are used towards providing services carried out by the charity and are designated towards such use.

Hollingbury Park Pre-School Ltd
Notes to the Accounts

6 Expenditure on charitable activities

	Unrestricted	Total	Total
		2024	2023
	£	£	£
<i>Governance costs</i>			
Accountant Fees-other fees paid to auditors/accountants	3,327	3,327	2,938
Allocated support cost	80,754	80,754	79,257
	<u>84,081</u>	<u>84,081</u>	<u>82,195</u>

Included within governance costs is £2,004 (2023: £1,990) in relation to accountancy and independent examination services provided.

7 Other expenditure

	Unrestricted	Total	Total
		2024	2023
	£	£	£
Employee costs	1,466	1,466	1,598
General administrative costs	95	95	96
	<u>1,561</u>	<u>1,561</u>	<u>1,694</u>

8 Trustee remuneration and expenses

One or more of the trustees has been paid remuneration in the current or prior periods.

Trustee	Remuneration	Pension	Other benefits
E. Jenkins	9,825	295	-
B. Puddick	21,353	641	-

9 Staff costs

	2024	2023
Pension costs	1,466	1,598
	<u>1,466</u>	<u>1,598</u>

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

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

	2024	2023
	Number	Number
	6	5
	<u>6</u>	<u>5</u>

10 Debtors

	2024	2023
	£	£
Prepayments and accrued income	578	530
	<u>578</u>	<u>530</u>

Hollingbury Park Pre-School Ltd

Notes to the Accounts

11 Creditors:

amounts falling due within one year

	2024	2023
	£	£
Trade creditors	9,295	9,295
Other taxes and social security	367	136
Other creditors	268	294
Accruals	2,005	1,899
	<u>11,935</u>	<u>11,624</u>

12 Movement in funds

	At 1 April 2023	Incoming resources (including other gains/losses)	Resources expended	At 31 March 2024
	£	£	£	£
Unrestricted funds:				
General funds	916	126,575	(85,642)	41,849
Total funds	<u>916</u>	<u>126,575</u>	<u>(85,642)</u>	<u>41,849</u>

	At 1 April 2022	Incoming resources (including other gains/losses)	Resources expended	At 31 March 2023
	£	£	£	£
Unrestricted funds:				
General funds	6,889	77,916	(83,889)	916
Total funds	<u>6,889</u>	<u>77,916</u>	<u>(83,889)</u>	<u>916</u>

13 Analysis of net assets between funds

	Unrestricted funds	At 31 March 2024
	£	£
Current assets	53,784	53,784
Current liabilities	(11,935)	(11,935)
	<u>41,849</u>	<u>41,849</u>
	Unrestricted funds	At 31 March 2023
	£	£
Current assets	12,540	12,540
Current liabilities	(11,624)	(11,624)
	<u>916</u>	<u>916</u>

• **Hollingbury Park Pre-School Ltd**
Notes to the Accounts

14 Reconciliation of net debt

	At 1 April 2023	Cash flows	At 31 March 2024
	£	£	£
Cash and cash equivalents	12,010	41,196	53,206
	<u>12,010</u>	<u>41,196</u>	<u>53,206</u>
Net debt	<u>12,010</u>	<u>41,196</u>	<u>53,206</u>

15 Commitments

Pension commitments

	2024	2023
	£	£
The pension cost charge to the company amounted to:	<u>1,466</u>	<u>1,598</u>

16 Related party disclosures

Controlling party

The company is limited by guarantee and has no share capital; thus no single party controls the company.

Hollingbury Park Pre-School LTD

England & Wales - Charity number 1150200

Accounts

Hollingbury Park Pre-School Ltd

(A company limited by guarantee)

Charity No. 1150200

Company No. 07904951

Trustees' Report and Unaudited Accounts

31 March 2023

Hollingbury Park Pre-School Ltd
Contents

	Pages
Trustees' Annual Report	2 to 4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Accounts	8 to 14
Detailed Statement of Financial Activities	15

Hollingbury Park Pre-School Ltd
Trustees Annual Report

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 31 March 2023.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. 07904951

Charity No. 1150200

Principal Office

Ditchling Road
Brighton
East Sussex
United Kingdom
BN16JU

Registered Office

Ditchling Road
Brighton
East Sussex
BN1 6JU

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law. The following Directors and Trustees served during the year:

L. Hornsbury	(Appointed 16 September 2022)
E. Jenkins	(Appointed 16 September 2022)
T. Lee	(Resigned 16 September 2022)
S. O'Brien	(Appointed 16 September 2022)
M.L. Patel	(Resigned 16 September 2022)
B. Puddick	
E.T. Simpson	
S. Wooler	(Resigned 16 September 2022)

Company Secretary

E. Jenkins

Accountants

Time Accounts Limited
Room 34
Basepoint Business Centre
Little High Street
Shoreham-by-sea
BN43 5EG

Hollingbury Park Pre-School Ltd

Trustees Annual Report

Structure, governance and management

The Trustees meet annually to discuss and approve the company accounts. The Governing Document —PLA Constitution 2008 are also approved at the AGM along with election of Trustees to the board are carried out at the AGM.

All staff and Trustees are required to have a Disclosure and Barring Service (DBS) check in line with statutory requirements and to be at the required appropriate level for supervision and guidance of the children in our care.

The general manager reports to the trustees on all matters relating to the running of the playgroup and financial matters concerning the Charity.

OBJECTIVES AND ACTIVITIES

The company is limited by guarantee and its objectives are to provide quality care and education for children in the local community aged from two years to primary school age, following Statutory Framework for the Early Year Foundation Stage.

ACHIEVEMENTS AND PERFORMANCE

2022/2023 has seen an increased number of children since the affects of covid 19.

We have found that there has been a higher number of children needing additional help with language. We have been supporting these children with professional help and also extra help in setting with us.

We had quite a few children leaving to go to school in September and we had a slow start to replacing them but it has been better than the year before. The staff have had to cut hours to make sure the business stays financially stable.

Although we will not be up to full capacity in September, we continue to have enquiries and visits from prospective parents, so anticipate that attendance will increase.

We have also been hosting a lot of events for the parents to be involved with the children since the restriction were all lifted. These events have been fantastic for bringing everyone together and getting feedback on our practise.

FINANCIAL REVIEW

The trustees receive annual reports on operational and financial matters. These provide a formal check that the charity is performing legally, safely and within its means.

All Trustees have assessed major risks to which the Charity is exposed in particular, those related to the operations and finances of fund held and are satisfied that systems are in place to mitigate exposure.

The Charity holds its funds at HSBC bank and is satisfied that they have procedures in place to ensure funds are held securely. The business is funded by fees from parents and carers and from the Early Years Entitlement Provision for two (where applicable), three- and four-year olds.

The Income received by the charity is applied to various running costs ranging from staff wages, rent, supplies, equipment and general running costs.

The trustees have established a policy of maintaining an appropriate level of reserves to enable the adequate function of the charity in order to maximise the charitable work that it carries out. The trustees review the level of reserves at regular intervals as a part of their annual review of the operational and financial matters reports which they receive.

POLICY ON RESERVES

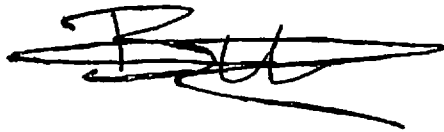
The trustees have established a policy of maintaining an appropriate level of reserves to enable the adequate function of the charity in order to maximise the charitable work that it carries out. The trustees review the level of reserves at regular intervals as a part of their annual review of the operational and financial matters reports which they receive.

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

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board

B. Puddick
Trustee

A handwritten signature in black ink, appearing to be 'B. Puddick', written over a horizontal line.

12 December 2023

Hollingbury Park Pre-School Ltd
Independent Examiners Report

Independent Examiner's Report to the trustees of Hollingbury Park Pre-School Ltd

I report to the charity trustees on my examination of the financial statements of Hollingbury Park Pre-School Ltd for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet and the related notes.

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 financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the financial statements of the Charity 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 financial statements 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 can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe:

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the financial statements have not been prepared in accordance with the Charities SORP (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 financial statements to be reached.



Mrs Hannah Thatcher, FCA LLB Institute of
Chartered Accountants England and Wales
Time Accounts Limited
Room 34
Basepoint Business Centre
Little High Street
Shoreham-by-sea
BN43 5EG

Hollingbury Park Pre-School Ltd
Statement of Financial Activities
for the year ended 31 March 2023

		Unrestricted	Total funds	Total funds
		funds	2023	2022
	Notes	2023	2023	2022
		£	£	£
Income and endowments from:				
Donations and legacies	4	1,000	1,000	6,500
Other	5	76,916	76,916	91,733
Total		77,916	77,916	98,233
Expenditure on:				
Charitable activities	6	82,195	82,195	100,598
Other	7	1,694	1,694	2,057
Total		83,889	83,889	102,655
Net gains on investments		-	-	-
Net expenditure		(5,973)	(5,973)	(4,422)
Transfers between funds		-	-	-
Net expenditure before other gains/(losses)		(5,973)	(5,973)	(4,422)
Other gains and losses				
Net movement in funds		(5,973)	(5,973)	(4,422)
Reconciliation of funds:				
Total funds brought forward		6,889	6,889	11,311
Total funds carried forward		916	916	6,889

Hollingbury Park Pre-School Ltd**Balance Sheet**at **31 March 2023**

Company No.	07904951	Notes	2023	2022
			£	£
Current assets				
Debtors		10	530	434
Cash at bank and in hand			12,010	9,041
			<u>12,540</u>	<u>9,475</u>
Creditors: Amount falling due within one year		11	(11,624)	(2,586)
Net current assets			<u>916</u>	<u>6,889</u>
Total assets less current liabilities			<u>916</u>	<u>6,889</u>
Net assets excluding pension asset or liability			<u>916</u>	<u>6,889</u>
Total net assets			<u><u>916</u></u>	<u><u>6,889</u></u>
The funds of the charity				
Restricted funds		12		
Unrestricted funds		12		
General funds			916	6,889
			<u>916</u>	<u>6,889</u>
Reserves		12		
Total funds			<u><u>916</u></u>	<u><u>6,889</u></u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 31 March 2023 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

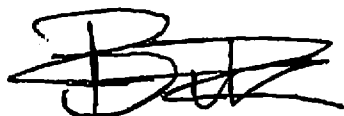
The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on *12 December 2023*

And signed on its behalf by:

B. Puddick
Trustee



1 Accounting policies

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 2019) - (Charities SORP 2019 (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006 and Charities Act 2011.

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Recognition of income Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.

Income with related expenditure Where income has related expenditure the income and related expenditure is reported gross in the SoFA.

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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.

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The address of its registered office is:

Hollingbury Park Pavillion

Ditchling Road

Brighton

Sussex

BN1 7HS

3 Statement of Financial Activities - prior year

	Unrestricted funds 2022 £	Total funds 2022 £
Income and endowments from:		
Donations and legacies	6,500	6,500
Other	91,733	91,733
Total	<u>98,233</u>	<u>98,233</u>
Expenditure on:		
Charitable activities	100,598	100,598
Other	2,057	2,057
Total	<u>102,655</u>	<u>102,655</u>
Net income	<u>(4,422)</u>	<u>(4,422)</u>
Net income before other gains/(losses)	(4,422)	(4,422)
Other gains and losses:		
Net movement in funds	<u>(4,422)</u>	<u>(4,422)</u>
Reconciliation of funds:		
Total funds brought forward	11,311	11,311
Total funds carried forward	<u>6,889</u>	<u>6,889</u>

4 Income from donations and legacies

	Unrestricted £	Total 2023 £	Total 2022 £
Donations received	1,000	1,000	6,500
	<u>1,000</u>	<u>1,000</u>	<u>6,500</u>

The charity received a donation of £1,000 from Neighbourly Foundation towards the day-to-day running costs of the school.

5 Other income

	Unrestricted £	Total 2023 £	Total 2022 £
Fees and supplies	76,916	76,916	91,622
Other income	-	-	111
	<u>76,916</u>	<u>76,916</u>	<u>91,733</u>

During the year, the Charity received funding totalling £61,308 (2022: £76,971) included in fees and supplies from Brighton and Hove City Council as part of the Early Years Free Entitlement (EYFE) scheme. The funds are used towards providing services carried out by the charity and are designated towards such use.

Hollingbury Park Pre-School Ltd
Notes to the Accounts

6 Expenditure on charitable activities

	Unrestricted	Total	Total
		2023	2022
	£	£	£
<i>Governance costs</i>			
Accountant Fees-other fees paid to auditors/accountants	2,938	2,938	2,244
Allocated support cost	79,257	79,257	98,354
	<u>82,195</u>	<u>82,195</u>	<u>100,598</u>

Included within governance costs is £2,938 (2022: £2,244) in relation to accountancy and independent examination services provided.

7 Other expenditure

	Unrestricted	Total	Total
		2023	2022
	£	£	£
Employee costs	1,598	1,598	1,912
General administrative costs	96	96	145
	<u>1,694</u>	<u>1,694</u>	<u>2,057</u>

8 Trustee remuneration and expenses

One or more of the trustees has been paid remuneration in the current or prior periods.

Trustee	Remuneration	Pension	Other benefits
E. Jenkins	8,675	260	-
T. Lee	11,855	356	-
B. Puddick	19,290	579	-

9 Staff costs

	2023	2022
Pension costs	1,598	1,912
	<u>1,598</u>	<u>1,912</u>

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

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

2023	2022
Number	Number
5	6
<u>5</u>	<u>6</u>

10 Debtors

	2023	2022
	£	£
Prepayments and accrued income	530	434
	<u>530</u>	<u>434</u>

Hollingbury Park Pre-School Ltd
Notes to the Accounts

11 Creditors:

amounts falling due within one year

	2023	2022
	£	£
Trade creditors	9,295	-
Other taxes and social security	136	410
Other creditors	294	346
Accruals	1,899	1,830
	<u>11,624</u>	<u>2,586</u>

12 Movement in funds

	At 1 April 2022	Incoming resources (including other gains/losses) £	Resources expended £	At 31 March 2023 £
Restricted funds:				
Unrestricted funds:				
General funds	6,889	77,916	(83,889)	916
Total funds	<u>6,889</u>	<u>77,916</u>	<u>(83,889)</u>	<u>916</u>

	At 1 April 2021	Incoming resources (including other gains/losses)	Resources expended	At 31 March 2022
Unrestricted funds:				
General funds	11,311	98,233	(102,655)	6,889
Total funds	<u>11,311</u>	<u>98,233</u>	<u>(102,655)</u>	<u>6,889</u>

13 Analysis of net assets between funds

	Unrestricted funds £	Total £
Current assets	12,540	12,540
Current liabilities	(11,624)	(11,624)
Total Net assets	<u>916</u>	<u>916</u>
	Unrestricted funds	Total funds at 31 March 2022
Current assets	9,475	9,475
Current liabilities	(2,586)	(2,586)
Total Net assets	<u>6,889</u>	<u>6,889</u>

Hollingbury Park Pre-School Ltd
Notes to the Accounts

14 Reconciliation of net debt

	At 1 April 2022 £	Cash flows £	At 31 March 2023 £
Cash and cash equivalents	9,041	2,969	12,010
	<u>9,041</u>	<u>2,969</u>	<u>12,010</u>
Net debt	<u>9,041</u>	<u>2,969</u>	<u>12,010</u>

15 Commitments

Operating lease commitments

Annual commitments under non-cancellable operating leases are as follows:

	2023 Land and buildings £	2023 Other £	2022 Land and buildings £	2022 Other £
--	------------------------------------	--------------------	------------------------------------	--------------------

Operating leases with expiry date:

Pension commitments

	2023 £	2022 £
The pension cost charge to the company amounted to:	<u>1,598</u>	<u>1,912</u>

16 Related party disclosures

Controlling party

The company is limited by guarantee and has no share capital; thus no single party controls the company.

Hollingbury Park Pre-School LTD

England & Wales - Charity number 1150200

Accounts

Hollingbury Park Pre-School Ltd

(A company limited by guarantee)

Charity No. 1150200

Company No. 07904951

Trustees' Report and Unaudited Accounts

31 March 2022

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Balance Sheet	7
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The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 31 March 2022.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. 07904951

Charity No. 1150200

Principal Office

Ditchling Road
Brighton
East Sussex
United Kingdom
BN16JU
Registered Office

Ditchling Road
Brighton
East Sussex
BN1 6JU

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law.

The following Directors and Trustees served during the year:

H. Freeman

T. Lee

D. Parker

M.L. Patel

B. Puddick

E.T. Simpson

S. Wooler

J. Mephram

(Resigned 1 January 2022)

Company Secretary

M. Winder

Accountants

Time Accounts Limited
Room 34
Basepoint Business Centre
Little High Street
Shoreham-by-sea
BN43 5EG

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Trustees meet annually to discuss and approve the company accounts. The Governing Document —PLA Constitution 2008 are also approved at the AGM along with election of Trustees to the board are carried out at the AGM.

All staff and Trustees are required to have a Disclosure and Barring Service (DBS) check in line with statutory requirements and to be at the required appropriate level for supervision and guidance of the children in our care.

The general manager reports to the trustees on all matters relating to the running of the playgroup and financial

OBJECTIVES AND ACTIVITIES

The company is limited by guarantee and its objectives are to provide quality care and education for children in the local community aged from two years to primary school age, following Statutory Framework for the Early Year Foundation Stage.

ACHIEVEMENTS AND PERFORMANCE

2021/2022 has been a challenging year due to the Covid-19 pandemic and returning to normal life. This has caused an impact on the amount of children attending the setting. This has resulted in a loss of top up and general fees which caused a drop in hours given to staff.

We have supported the children and their families throughout the pandemic. We have talked to the children about it, giving support where needed. We have also supported parents through telephone conversations. We have an open-door approach allowing parents to ring anytime they feel they need to and someone will always make themselves available.

We had quite a few children leaving to go to school in September and we do not have the same number of children replacing them. The staff have cut hours to make sure the business stays financially stable. Although we will not be up to full capacity in September, we continue to have enquiries and visits from prospective parents, so anticipate that attendance will increase.

We have also had a new sign put up on the front of the building and had large banners printed and displayed to increase advertising.

FINANCIAL REVIEW

The trustees receive annual reports on operational and financial matters. These provide a formal check that the charity is performing legally, safely and within its means.

All Trustees have assessed major risks to which the Charity is exposed, in particular, those related to the operations and finances of fund held and are satisfied that systems are in place to mitigate exposure.

The Charity holds its funds at HSBC bank and is satisfied that they have procedures in place to ensure funds are held securely. The business is funded by fees from parents and carers and from the Early Years Entitlement Provision for two (where applicable), three- and four-year olds.

The Income received by the charity is applied to various running costs ranging from staff wages, rent, supplies, equipment and general running costs.

The trustees have established a policy of maintaining an appropriate level of reserves to enable the adequate function of the charity in order to maximise the charitable work that it carries out. The trustees review the level of reserves at regular intervals as a part of their annual review of the operational and financial matters reports which they receive.

Policy on reserves

The trustees have established a policy of maintaining an appropriate level of reserves to enable the adequate function of the charity in order to maximise the charitable work that it carries out. The trustees review the level of reserves at regular intervals as a part of their annual review of the operational and financial matters reports which they receive.

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

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board

B. Puddick
Trustee

Independent Examiner's Report to the trustees of Hollingbury Park Pre-School Ltd

I report to the charity trustees on my examination of the financial statements of Hollingbury Park Pre-School Ltd for the year ended 31 March 2022 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet and the related notes.

Responsibilities and basis of report

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

Having satisfied myself that the financial statements of the charity 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 financial statements 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 can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that:

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the financial statements have not been prepared in accordance with the Charities SORP (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 financial statements to be reached.

Mrs Hannah Thatcher, FCA LLB
Institute of Chartered Accountants England and Wales
Time Accounts Limited
Room 34
Basepoint Business Centre
Little High Street
Shoreham-by-sea
BN43 5EG

Hollingbury Park Pre-School Ltd
Statement of Financial Activities
for the year ended 31 March 2022

	Notes	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income and endowments from:				
Donations and legacies	4	6,500	6,500	-
Other	5	91,733	91,733	99,511
Total		98,233	98,233	99,511
Expenditure on:				
Charitable activities	6	100,598	100,598	103,062
Other	7	2,057	2,057	-
Total		102,655	102,655	103,062
Net expenditure		(4,422)	(4,422)	(3,551)
Transfers between funds		-	-	-
Net expenditure before other gains/(losses)		(4,422)	(4,422)	(3,551)
Other gains and losses				
Net movement in funds		(4,422)	(4,422)	(3,551)
Reconciliation of funds:				
Total funds brought forward		11,311	11,311	14,862
Total funds carried forward		6,889	6,889	11,311

Hollingbury Park Pre-School Ltd

Balance Sheet

at 31 March 2022

Company No. 07904951	Notes	2022 £	2021 £
Current assets			
Debtors	10	434	1,171
Cash at bank and in hand		9,041	13,405
		<u>9,475</u>	<u>14,576</u>
Creditors: Amount falling due within one year	11	(2,586)	(3,265)
Net current assets		6,889	11,311
Total assets less current liabilities		6,889	11,311
Net assets excluding pension asset or liability		6,889	11,311
Total net assets		<u>6,889</u>	<u>11,311</u>
The funds of the charity			
Unrestricted funds			
General funds	12	6,889	11,311
		<u>6,889</u>	<u>11,311</u>
Total funds		<u>6,889</u>	<u>11,311</u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 31 March 2022 the charitable company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the charitable company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on

And signed on its behalf by:

B. Puddick
Trustee

for the year ended 31 March 2022

1 Accounting policies

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 2019) - (Charities SORP 2019 (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006 and Charities Act 2011.

Basis of preparation

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

Fund accounting

Unrestricted funds These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.

Designated funds These are unrestricted funds earmarked by the trustees for particular purposes.

Revaluation funds These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.

Restricted funds These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.

Income with related expenditure Where income has related expenditure the income and related expenditure is reported gross in the SoFA.

Donations and legacies Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.

Tax reclaims on donations and gifts Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.

Donated services and facilities These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

Volunteer help The value of any volunteer help received is not included in the accounts.

Investment income This is included in the accounts when receivable.

Gains/(losses) on revaluation of fixed assets This includes any gain or loss resulting from revaluing investments to market value at the end of the year.

Gains/(losses) on investment assets This includes any gain or loss on the sale of investments.

Expenditure

Recognition of 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.

Expenditure on raising funds These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.

Expenditure on charitable activities These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.

Grants payable All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.

Governance costs These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.

Other expenditure These are support costs not allocated to a particular activity. Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Taxation

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

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

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 adopted Bulletin 1 published on 2 February 2016 and have thereof not included a cash flow statement in these financial statements.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

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.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Charity Status

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

The address of its registered office is:

Hollingbury Park Pavillion
Ditchling Road
Brighton
Sussex
BN1 7HS

3 Statement of Financial Activities - prior year

	Unrestricted funds 2021 £	Total funds 2021 £
Income and endowments from:		
Other	99,511	99,511
Total	<u>99,511</u>	<u>99,511</u>
Expenditure on:		
Charitable activities	103,062	103,062
Total	<u>103,062</u>	<u>103,062</u>
Net income	<u>(3,551)</u>	<u>(3,551)</u>
Net income before other gains/(losses)	(3,551)	(3,551)
Other gains and losses:		
Net movement in funds	<u>(3,551)</u>	<u>(3,551)</u>
Reconciliation of funds:		
Total funds brought forward	14,862	14,862
Total funds carried forward	<u><u>11,311</u></u>	<u><u>11,311</u></u>

4 Income from donations and legacies

	Total 2022 £	Total 2021 £
Donations received	6,500	-
	<u>6,500</u>	<u>-</u>

The charity received a donation of £6,500 towards cost and fitting of an artificial grass Astro turf for the children.

5 Other income

	Unrestricted	Total 2022	Total 2021
	£	£	£
Fees and supplies	91,622	91,622	98,540
Other Income	111	111	971
	<u>91,733</u>	<u>91,733</u>	<u>99,511</u>

During the year the Charity received funding totalling £76,971 (2021: £90,278) included in fees and supplies from Brighton and Hove City Council as part of the Early Years Free Entitlement (EYFE) scheme. The funds are used towards providing services carried out by the charity and are designated towards such use.

6 Expenditure on charitable activities

	Unrestricted	Total 2022	Total 2021
	£	£	£
<i>Governance costs</i>			
Accountant Fees-other fees paid to auditors/accountants	2,244	2,244	1,777
Allocated support cost	98,354	98,354	101,285
	<u>100,598</u>	<u>100,598</u>	<u>103,062</u>

Included within governance costs is £2,244 (2021: £1,777) in relation to accountancy and independent examination services provided.

7 Other expenditure

	Unrestricted	Total 2022	Total 2021
	£	£	£
Employee costs	1,912	1,912	-
General administrative costs	145	145	-
	<u>2,057</u>	<u>2,057</u>	<u>-</u>

8 Trustee remuneration and expenses

One or more of the trustees has been paid remuneration in the current or prior periods.

Trustee	Remuneration	Pension	Other benefits
T. Lee	16,204	486	-
D. Parker	16,559	497	-

9 Staff costs

	2022	2021
Pension costs	1,912	1,784
	<u>1,912</u>	<u>1,784</u>

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

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

	2022	2021
	Number	Number
	6	6
	<u>6</u>	<u>6</u>

10 Debtors

	2022	2021
	£	£
Prepayments and accrued income	434	1,171
	<u>434</u>	<u>1,171</u>

11 Creditors:

amounts falling due within one year

	2022	2021
	£	£
Other taxes and social security	410	488
Other creditors	346	365
Accruals	1,830	2,412
	<u>2,586</u>	<u>3,265</u>

12 Movement in funds

	At 1 April 2021	Incoming resources (including other gains/losses) £	Resources expended £	At 31 March 2022 £
Unrestricted funds:				
General funds	11,311	98,233	(102,655)	6,889
Total funds	<u>11,311</u>	<u>98,233</u>	<u>(102,655)</u>	<u>6,889</u>

	At 1 April 2020	Incoming resources (including other gains/losses)	Resources expended	At 31 March 2021
Unrestricted funds:				
General funds	14,682	99,511	(103,062)	11,311

13 Analysis of net assets between funds

	Unrestricted funds £	Total £
Current assets	9,475	9,475
Current liabilities	(2,586)	(2,586)
Total Net assets	<u>6,889</u>	<u>6,889</u>
	Unrestricted funds £	Total funds at 31 March 2021 £
Current assets	14,576	14,576
Current liabilities	(3,265)	(3,265)
Total Net assets	<u>11,311</u>	<u>11,311</u>

14 Reconciliation of net debt

	At 1 April 2021 £	Cash flows £	At 31 March 2022 £
Cash and cash equivalents	<u>13,405</u>	<u>(4,364)</u>	<u>9,041</u>
Net debt	<u>13,405</u>	<u>(4,364)</u>	<u>9,041</u>
<i>Pension commitments</i>			
	2022 £		2021 £
The pension cost charge to the company amounted to:	<u>1,912</u>		<u>1,784</u>

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme.

16 Related party disclosures

Controlling party

The company is limited by guarantee and has no share capital; thus no single party controls the company.

Hollingbury Park Pre-School LTD

England & Wales - Charity number 1150200

Accounts

Company registration number: 07904951

Charity registration number: 1150200

Hollingbury Park Playgroup Limited

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2021

Hollingbury Park Playgroup Limited

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Hollingbury Park Playgroup Limited

Reference and Administrative Details

Trustees	Teresa Lee Deborah Parker Elishia Thomas-Simpson Julie Mepham Stephanie Wooler Megan Winder Harry Freeman
Secretary	Teresa Lee
Charity Registration Number	1150200
Company Registration Number	07904951
Registered Office	The charity is incorporated in Wales. Hollingbury Park Pavillion Ditchling Road Brighton Sussex BN1 7HS
Independent Examiner	SRC-Time Ltd 2nd Floor Stanford Gate South Road Brighton East Sussex BN1 6SB

Hollingbury Park Playgroup Limited

Strategic Report for the Year Ended 31 March 2021

The trustees, who are directors for the purposes of company law, present their strategic report for the year ended 31 March 2021, in compliance with s414C of the Companies Act 2006.

Achievements and performance

2020/2021 has been a challenging year due to the Covid-19 pandemic, with many children not attending due to isolating or parents choosing not to send them during lockdown periods. This has resulted in a loss of top up and general fees, although luckily we received the government funding for remaining open to those who wished to attend. We did however end the financial year 20/21 with a loss.

We have supported the children and their families throughout the pandemic. We have talked to the children about it, giving support where needed. We have also supported parents through telephone conversations. We have an open door approach allowing parents to ring anytime they feel they need to and someone will always make themselves available.

We have quite a few children leaving to go to school in September but have new children replacing them. Although we will not be up to full capacity in September, we continue to have enquiries and visits from prospective parents, so anticipate that attendance will increase.

We have a new EYFS starting in September which focuses more on interaction between staff and children and much less on paperwork and constant assessments. We are all looking forward to working with the new framework.

Financial review

The trustees receive annual reports on operational and financial matters. These provide a formal check that the charity is performing legally, safely and within its means.

All Trustees have assessed major risks to which the Charity is exposed, in particular, those related to the operations and finances of fund held and are satisfied that systems are in place to mitigate exposure.

The Charity holds its funds at HSBC bank and is satisfied that they have procedures in place to ensure funds are held securely. The business is funded by fees from parents and carers and from the Early Years Entitlement Provision for two (where applicable), three- and four-year olds.

The Income received by the charity is applied to various running costs ranging from staff wages, rent, supplies, equipment and general running costs.

The trustees have established a policy of maintaining an appropriate level of reserves to enable the adequate function of the charity in order to maximise the charitable work that it carries out. The trustees review the level of reserves at regular intervals as a part of their annual review of the operational and financial matters reports which they receive.

Hollingbury Park Playgroup Limited

Strategic Report for the Year Ended 31 March 2021

Policy on reserves

The trustees have established a policy of maintaining an appropriate level of reserves to enable the adequate function of the charity in order to maximise the charitable work that it carries out. The trustees review the level of reserves at regular intervals as a part of their annual review of the operational and financial matters reports which they receive.

The strategic report was approved by the trustees of the charity on 12 August 2021 and signed on its behalf by:

Hollingbury Park Playgroup Limited

Trustees' Report

Structure, governance and management

The Trustees meet annually to discuss and approve the company accounts. The Governing Document —PLA Constitution 2008 are also approved at the AGM along with election of Trustees to the board are carried out at the AGM.

All staff and Trustees are required to have a Disclosure and Barring Service (DBS) check in line with statutory requirements and to be at the required appropriate level for supervision and guidance of the children in our care.

The general manager reports to the trustees on all matters relating to the running of the playgroup and financial matters concerning the Charity.

Objectives and activities

The company is limited by guarantee and its objectives are to provide quality care and education for children in the local community aged from two years to primary school age, following Statutory Framework for the Early Year Foundation Stage.

Achievements and performance

2020/2021 has been a challenging year due to the Covid-19 pandemic, with many children not attending due to isolating or parents choosing not to send them during lockdown periods. This has resulted in a loss of top up and general fees, although luckily we received the government funding for remaining open to those who wished to attend. We did however end the financial year 20/21 with a loss.

We have supported the children and their families throughout the pandemic. We have talked to the children about it, giving support where needed. We have also supported parents through telephone conversations. We have an open door approach allowing parents to ring anytime they feel they need to and someone will always make themselves available.

We have quite a few children leaving to go to school in September but have new children replacing them. Although we will not be up to full capacity in September, we continue to have enquiries and visits from prospective parents, so anticipate that attendance will increase.

We have a new EYFS starting in September which focuses more on interaction between staff and children and much less on paperwork and constant assessments. We are all looking forward to working with the new framework.

Hollingbury Park Playgroup Limited

Trustees' Report

Financial review

The trustees receive annual reports on operational and financial matters. These provide a formal check that the charity is performing legally, safely and within its means.

All Trustees have assessed major risks to which the Charity is exposed, in particular, those related to the operations and finances of fund held and are satisfied that systems are in place to mitigate exposure.

The Charity holds its funds at HSBC bank and is satisfied that they have procedures in place to ensure funds are held securely. The business is funded by fees from parents and carers and from the Early Years Entitlement Provision for two (where applicable), three- and four-year olds.

The Income received by the charity is applied to various running costs ranging from staff wages, rent, supplies, equipment and general running costs.

The trustees have established a policy of maintaining an appropriate level of reserves to enable the adequate function of the charity in order to maximise the charitable work that it carries out. The trustees review the level of reserves at regular intervals as a part of their annual review of the operational and financial matters reports which they receive.

Policy on reserves

The trustees have established a policy of maintaining an appropriate level of reserves to enable the adequate function of the charity in order to maximise the charitable work that it carries out. The trustees review the level of reserves at regular intervals as a part of their annual review of the operational and financial matters reports which they receive.

The annual report was approved by the trustees of the charity on 12 August 2021 and signed on its behalf by:

Statement of Trustees' Responsibilities

The trustees (who are also the directors of Hollingbury Park Playgroup Limited for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

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

Hollingbury Park Playgroup Limited

Trustees' Report

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and 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.

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	Teresa Lee
	Deborah Parker
	Elishia Thomas-Simpson
	Julie Mepham
	Stephanie Wooler (appointed 30 November 2020)
	Megan Winder (appointed 30 November 2020)
	Harry Freeman (appointed 30 November 2020)

Hollingbury Park Playgroup Limited

Independent Examiner's Report to the trustees of Hollingbury Park Playgroup Limited ("the Company")

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

Responsibilities and basis of report

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

Having satisfied myself that the accounts of Hollingbury Park Playgroup Limited 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 Hollingbury Park Playgroup Limited 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.

.....
Mr Richard Wernick
CTA

2nd Floor
Stanford Gate
South Road
Brighton
East Sussex
BN1 6SB

12 August 2021

Hollingbury Park Playgroup Limited

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

	Note	Unrestricted funds £	Total 2021 £
Income and Endowments from:			
Other income	3	99,511	99,511
Total income		99,511	99,511
Expenditure on:			
Charitable activities	4	(103,062)	(103,062)
Total expenditure		(103,062)	(103,062)
Net expenditure		(3,551)	(3,551)
Net movement in funds		(3,551)	(3,551)
Reconciliation of funds			
Total funds brought forward		14,862	14,862
Total funds carried forward	12	11,311	11,311

	Note	Unrestricted funds £	Total 2020 £
Income and Endowments from:			
Other income	3	108,402	108,402
Total income		108,402	108,402
Expenditure on:			
Charitable activities	4	(107,566)	(107,566)
Total expenditure		(107,566)	(107,566)
Net income		836	836
Net movement in funds		836	836
Reconciliation of funds			
Total funds brought forward		14,026	14,026
Total funds carried forward	12	14,862	14,862

All of the charity's activities derive from continuing operations during the above two periods.
The funds breakdown for 2020 is shown in note 12.

The notes on pages 10 to 15 form an integral part of these financial statements.

Hollingbury Park Playgroup Limited

(Registration number: 07904951) Balance Sheet as at 31 March 2021

	Note	2021 £	2020 £
Current assets			
Debtors	9	1,171	379
Cash at bank and in hand		<u>13,405</u>	<u>17,557</u>
		14,576	17,936
Creditors: Amounts falling due within one year	10	<u>(3,265)</u>	<u>(3,074)</u>
Net assets		<u>11,311</u>	<u>14,862</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>11,311</u>	<u>14,862</u>
Total funds	12	<u>11,311</u>	<u>14,862</u>

For the financial year ending 31 March 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 8 to 15 were approved by the trustees, and authorised for issue on 12 August 2021 and signed on their behalf by:

The notes on pages 10 to 15 form an integral part of these financial statements.

Hollingbury Park Playgroup Limited

Notes to the Financial Statements for the Year Ended 31 March 2021

1 Charity status

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

The address of its registered office is:

Hollingbury Park Pavillion

Ditchling Road

Brighton

Sussex

BN1 7HS

These financial statements were authorised for issue by the trustees on 12 August 2021.

2 Accounting policies

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

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

Going concern

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

Exemption from preparing a cash flow statement

The charity adopted 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.

Hollingbury Park Playgroup Limited

Notes to the Financial Statements for the Year Ended 31 March 2021

Expenditure

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

Support costs

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

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.

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.

Trade debtors

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

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

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.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Hollingbury Park Playgroup Limited

Notes to the Financial Statements for the Year Ended 31 March 2021

3 Other income

	Unrestricted funds General £	Total funds £
Fees and supplies	98,540	98,540
Total for 2021	<u>98,540</u>	<u>98,540</u>
Total for 2020	<u>106,955</u>	<u>106,955</u>

During the year the Charity received funding totalling £90,278 (2020: £76,373) from Brighton and Hove City Council as part of the Early Years Free Entitlement (EYFE) scheme. The funds are used towards providing services carried out by the charity and are designated towards such use.

4 Expenditure on charitable activities

	Note	Unrestricted funds General £	Total funds £
Governance costs	5	103,062	103,062
Total for 2020		<u>107,566</u>	<u>107,566</u>

In addition to the expenditure analysed above, there are also governance costs of £103,062 (2020 - £107,567) which relate directly to charitable activities. See note 5 for further details.

Hollingbury Park Playgroup Limited

Notes to the Financial Statements for the Year Ended 31 March 2021

5 Analysis of governance and support costs

Charitable activities expenditure

	Basis of allocation	Unrestricted funds General £	Total funds £
Support costs	1	101,285	101,285
Total for 2020		105,947	105,947

Governance costs

	Unrestricted funds General £	Total funds £
Accountant fees		
Other fees paid to auditors/accountants	1,777	1,777
Allocated support costs	101,285	101,285
Total for 2021	103,062	103,062
Total for 2020	107,566	107,566

Included within governance costs is £1,777 in relation to accountancy and independent examination services provided.

6 Trustees remuneration and expenses

During the year the charity made the following transactions with trustees:

Deborah Parker

Deborah Parker received remuneration of £19,446 (2020: £21,395) during the year.

Teresa Lee

Teresa Lee received remuneration of £17,963 (2020: £20,069) during the year.

7 Staff costs

The aggregate payroll costs were as follows:

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

Hollingbury Park Playgroup Limited

Notes to the Financial Statements for the Year Ended 31 March 2021

	2021 No	2020 No
Number of staff	<u>6</u>	<u>8</u>

No employee received emoluments of more than £60,000 during the year. (2020: Nil).

8 Taxation

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

9 Debtors

	2021 £	2020 £
Prepayments	<u>1,171</u>	<u>379</u>

10 Creditors: amounts falling due within one year

	2021 £	2020 £
Other taxation and social security	488	1,220
Other creditors	365	354
Accruals	<u>2,412</u>	<u>1,500</u>
	<u>3,265</u>	<u>3,074</u>

11 Pension and other schemes

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £1,784 (2020: £1,761).

Hollingbury Park Playgroup Limited

Notes to the Financial Statements for the Year Ended 31 March 2021

12 Funds

	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Balance at 31 March 2021 £
Unrestricted funds				
General	14,862	99,511	(103,062)	11,311
	Balance at 1 April 2019 £	Incoming resources £	Resources expended £	Balance at 31 March 2020 £
Unrestricted funds				
General	14,026	108,402	(107,566)	14,862

13 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 March 2021 £
Current assets	14,576	14,576
Current liabilities	(3,265)	(3,265)
Total net assets	11,311	11,311
	Unrestricted funds General £	Total funds at 31 March 2020 £
Current assets	17,936	17,936
Current liabilities	(3,074)	(3,074)
Total net assets	14,862	14,862