

Company Registration Number 07322726

**HARBURY PRE-SCHOOL**  
**REPORT OF THE TRUSTEES AND**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 AUGUST 2022**

Charity Number 1182288

# **HARBURY PRE-SCHOOL**

## **FINANCIAL STATEMENTS**

**YEAR ENDED 31 AUGUST 2022**

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# HARBURY PRE-SCHOOL

## TRUSTEES ANNUAL REPORT

YEAR ENDED 31 AUGUST 2022

The trustees, who are also directors for the purposes of company law, have pleasure in presenting their report and the unaudited financial statements of the charity for the year ended 31 August 2022.

### REFERENCE AND ADMINISTRATIVE DETAILS

Registered charity name	Harbury Pre-School
Charity registration number	1182288
Company registration number	07322726
Registered office	The Wight School High Street Harbury Warwickshire CV33 9HW

### Directors

The directors who served the company during the period were as follows:

Sophie Broome  
Carrie-Anne Heath  
Katherine Holliday  
Kathryn Elizabeth Prance  
Clare Trimmell

### Trustees

The trustees of the Charity are as stated below:

Kathryn Prance  
Katharine Holliday  
Sophie Broome  
Carrie-Anne Heath  
Rebecca Denny (Appointed 21/10/2021)

# **HARBURY PRE-SCHOOL**

## **TRUSTEES ANNUAL REPORT *(continued)***

**YEAR ENDED 31 AUGUST 2022**

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

#### **Governing Document**

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

#### **Recruitment and appointment of new trustees.**

New trustees are selected at the AGM by being proposed and seconded. The trustees are typically made up of parents whose children are due to start attending the Pre-School that academic year, or who are already at the Pre-School. Provided there are no objections, the new trustees are invited to an initial meeting where their roles and responsibilities are explained and the importance of such things as safe guarding and confidentiality are reinforced. Once they have accepted a place they undergo a DBS check.

#### **Risk Management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

#### **Public Benefit**

The trustees have had regard to the Charity Commission guidance on public benefit.

### **OBJECTIVES AND ACTIVITIES**

#### **Objectives and Aims**

The objects of the Charity are to enhance the development and education of children under statutory school age by encouraging parents to understand and provide for the needs of their children through community group.

#### **Our Vision Statement**

At Harbury Pre-School we aim to create a caring, secure and stimulating environment where all children will enjoy learning, achieve success and feel valued and respected.

We aim to foster each child's uniqueness and individuality as they work towards common goals within the Early Years Foundation Stage.

We are committed to providing a high level of care and education for all our children and are constantly looking at and implementing ways to move forward.

#### **Ratio of Adults to Children**

A key priority of the Pre-School is the focus on the individual care for each child. This is made possible by a high ratio of adults to children, which we aim to be one adult to five children.

**HARBURY PRE-SCHOOL**  
**TRUSTEES ANNUAL REPORT** *(continued)*  
**YEAR ENDED 31 AUGUST 2022**

**Key-Worker System**

Each child also has the support of a personal key-worker. Our key-worker system gives each member of staff particular responsibility for just a few children. Each child in the group has one special adult to relate to, which can make settling into the group much easier. In addition, the key-worker is in a position to tailor the group's curriculum to the unique needs of each child. The key-worker maintains links with the child's home setting, working with parents to ensure that all children are supported in reaching their full potential.

**ACHIEVEMENTS AND PERFORMANCE**

**Charitable Activities Review**

This year the Pre-School has continued to build upon its relationship with the nursery care provided in the village, enabling children and their families to benefit from both settings. The Pre-school has increased the hours offered to provide a more flexible care setting for local families, which has seen a positive increase in the sessions attended. No major building or maintenance work was required this year, although there are projects planned to improve the setting over the next year. Better exterior signage, replacing the ceiling to the store room and redecorating inside and out are some examples. The parents and staff have all worked extremely hard to keep to the exceptional standards the Pre-School maintains for the children and the staff also work tirelessly to ensure that the development of the children is at the forefront of their minds and embrace the new curriculum.

**RESPONSIBILITIES OF THE TRUSTEES**

The trustees (who are also the directors of Harbury Pre-School for the purposes of company law) are responsible for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). 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 the income and expenditure of the charitable company for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

# HARBURY PRE-SCHOOL

## TRUSTEES ANNUAL REPORT *(continued)*

**YEAR ENDED 31 AUGUST 2022**

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.

### **SMALL COMPANY PROVISIONS**

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

The report was approved by order of the board of trustees on 2<sup>nd</sup> May 2023 and signed on its behalf by



.....  
**Sophie Broome**  
**Trustee**

# HARBURY PRE-SCHOOL

## INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF HARBURY PRE-SCHOOL

YEAR ENDED 31 AUGUST 2022

I report to the charity trustees on my examination of the financial statements of the charity for the year ended 31 August 2022.

### RESPONSIBILITIES AND BASIS OF REPORT

As the charity 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).

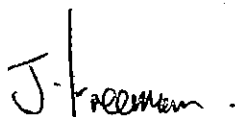
Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity accounts as carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable 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 that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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 financial statements 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 financial statements to be reached.



James Freeman FCA  
Grineaux Accountants Limited  
20 Market Hill  
Southam  
Warwickshire  
CV47 0HF

Date

# HARBURY PRE-SCHOOL

## STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 AUGUST 2022

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
<b>INCOMING RESOURCES</b>					
Incoming resources from generating funds:					
Voluntary income		70,025		70,025	69,872
Activities for generating funds	2	4,045	-	4,045	2,663
Investment income	3	-	-	-	-
Grants received		-	-	-	15,529
Incoming resources from charitable activities		-	-	-	-
<b>TOTAL INCOMING RESOURCES</b>		<u>74,070</u>	<u>-</u>	<u>74,070</u>	<u>88,064</u>
<b>RESOURCES EXPENDED</b>					
Costs of generating funds:					
Fundraising trading: cost of goods sold and other costs		(882)	-	(882)	(196)
Charitable activities		(72,638)	-	(72,638)	(61,502)
Governance costs		(5,034)	(4,671)	(9,705)	(7,094)
<b>TOTAL RESOURCES EXPENDED</b>		<u>(78,554)</u>	<u>(4,671)</u>	<u>(83,225)</u>	<u>(68,792)</u>
<b>NET INCOMING/(OUTGOING) RESOURCES FOR THE YEAR</b>		<b>(4,484)</b>	<b>(4,671)</b>	<b>(9,155)</b>	<b>19,272</b>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		59,137	68,504	127,641	108,369
Transfers between funds		-	-	-	-
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>54,653</u>	<u>63,833</u>	<u>118,486</u>	<u>127,641</u>

All of the above amounts relate to continuing activities.



# HARBURY PRE-SCHOOL

## INCOME AND EXPENDITURE ACCOUNT

YEAR ENDED 31 AUGUST 2022

	Note	2022 £	2021 £
<b>INCOME</b>		<b>74,058</b>	<b>88,064</b>
<b>TOTAL EXPENDITURE</b>		<b>(83,225)</b>	<b>(68,792)</b>
<b>OPERATING SURPLUS/(DEFICIENCY)</b>		<b>(9,167)</b>	<b>19,272</b>
<b>OTHER INCOME</b>			
Interest receivable and similar income	3	<u>12</u>	<u>-</u>
<b>SURPLUS/(DEFICIT) ON ORDINARY ACTIVITIES BEFORE TAXATION</b>		<b>(9,155)</b>	<b>19,272</b>
<b>TAXATION</b>		<b>-</b>	<b>-</b>
<b>RETAINED SURPLUS/(DEFICIT) FOR THE FINANCIAL YEAR</b>		<b><u>(9,155)</u></b>	<b><u>19,272</u></b>

All of the above amounts relate to continuing activities.

# HARBURY PRE-SCHOOL

## BALANCE SHEET

31 AUGUST 2022

	Note	2022	2021
		£	£
<b>FIXED ASSETS</b>			
Tangible Assets	6	63,833	68,504
<b>CURRENT ASSETS</b>			
Debtors	7	494	-
Cash at bank and in hand		56,693	61,466
		57,187	61,466
<b>CREDITORS: Amounts falling due within one year</b>	8	(2,534)	(2,329)
<b>NET CURRENT ASSETS</b>		54,653	59,137
<b>NET ASSETS</b>		<u>118,486</u>	<u>127,641</u>
<b>FUNDS</b>			
Restricted income funds	9	63,833	68,504
Unrestricted income funds	9	54,653	59,137
<b>TOTAL FUNDS</b>		<u>118,486</u>	<u>127,641</u>


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

The trustees have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.

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

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

These financial statements were approved by the members of the committee on the 2<sup>nd</sup> May 2023 and are signed on their behalf by:

  
 .....  
 Katharine Holliday  
 Director

Company Registration Number: 07322726

# HARBURY PRE-SCHOOL

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 AUGUST 2022

### 1. ACCOUNTING POLICIES

#### **Basis of accounting**

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Companies Act 2006 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

#### **Incoming resources**

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

#### **Resources expended**

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

#### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Improvements to property	- 4% on cost or valuation
Plant and machinery	- Straight line over three years

#### **Taxation**

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

#### **Fund accounting**

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

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

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

#### **Hire Purchase and leasing commitments**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

# HARBURY PRE-SCHOOL

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 AUGUST 2022

### 2. INCOMING RESOURCES FROM ACTIVITIES FOR GENERATING FUNDS

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Donations	1,120	-	1,120	1,144
Fundraising	2,925	-	2,925	1,519
Premises Income	-	-	-	-
Insurance Claim	-	-	-	-
	<u>4,045</u>	<u>-</u>	<u>4,045</u>	<u>2,663</u>

### 3. INVESTMENT INCOME

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Bank interest receivable	12	-	12	-
	<u>12</u>	<u>-</u>	<u>12</u>	<u>-</u>

### 4. NET INCOMING/(OUTGOING) RESOURCES

Net resources are stated after charging/(crediting):

	2022 £	2021 £
Depreciation – owned assets	4,671	4,671
Other operating leases	<u>-</u>	<u>-</u>

### 5. STAFF COSTS

	2022 £	2021 £
Wages and salaries	<u>63,003</u>	<u>54,132</u>

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

2022	2021
10	10

# HARBURY PRE-SCHOOL

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 AUGUST 2022

### 6. TANGIBLE FIXED ASSETS

	Improvements to property £	Plant and machinery £	Total £
<b>Cost</b>			
At 1 September 2021	116,776	6,037	122,813
Additions	-	-	-
At 31 August 2022	<u>116,776</u>	<u>6,037</u>	<u>122,813</u>
<b>Depreciation</b>			
At 1 September 2021	48,273	6,036	54,039
Charge for year	<u>4,671</u>	-	<u>4,671</u>
At 31 August 2022	<u>52,944</u>	<u>6,036</u>	<u>58,980</u>
<b>Net Book Value</b>			
At 31 August 2022	<u>63,832</u>	<u>1</u>	<u>63,833</u>
At 31 August 2021	<u>78,503</u>	<u>1</u>	<u>68,504</u>

### 7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Trade Debtors	<u>494</u>	<u>-</u>

### 8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Trade creditors	1,658	1,495
Accruals	<u>876</u>	<u>834</u>
	<u>2,534</u>	<u>2,329</u>

### 9. MOVEMENT IN FUNDS

	At 01/09/21 £	Net movement in funds £	At 31/08/22 £
<b>Unrestricted funds</b>			
General funds	59,137	(4,484)	54,653
<b>Restricted funds</b>			
Building Fund	68,504	(4,671)	63,833
<b>TOTAL FUNDS</b>	<u>127,641</u>	<u>(9,155)</u>	<u>118,486</u>

# HARBURY PRE-SCHOOL

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 AUGUST 2022

### 9. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General Funds	<u>74,070</u>	<u>(78,554)</u>	<u>(4,484)</u>
<b>Restricted Funds</b>			
Building Funds	-	(4,671)	(4,671)
Total Funds	<u>74,070</u>	<u>(83,226)</u>	<u>(9,155)</u>

#### **Building Fund**

Funds were received specifically for the refurbishment and extension of the building.

**HARBURY PRE-SCHOOL**  
**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**YEAR ENDED 31 AUGUST 2022**

	2022 £	2021 £
<b>Incoming Resources</b>		
<b>Voluntary Income</b>		
Donations	1,120	1,144
Parent Fees	68,920	69,237
Administration Fees	520	560
Sundry Income	573	75
	<u>71,133</u>	<u>71,016</u>
<b>Activities for generating funds</b>		
Fundraising	2,925	1,519
<b>Investment income</b>		
Deposit account interest	12	-
<b>Incoming resources from charitable activities</b>		
Grants	-	15,529
<b>Total incoming resources</b>	<u>74,070</u>	<u>88,064</u>
<b>Resources Expended</b>		
<b>Fundraising trading: cost of goods sold and other costs</b>		
Fundraising costs	<u>882</u>	<u>196</u>
<b>Charitable activities</b>		
Wages	63,003	54,132
Rent	3,028	1,393
Insurance	1,117	1,086
Postage and stationery	2,679	1,596
Advertising	-	121
Grant	2,525	-
Equipment	286	434
Property Repairs and Cleaning	<u>-</u>	<u>2,740</u>
	72,638	61,502
<b>Governance costs</b>		
Bookkeeping and accountancy and legal	2,020	1,639
<b>Support costs</b>		
<b>Management</b>		
Sundries	3,014	700
<b>Finance</b>		
Bank charges	-	84
Depreciation of tangible assets	<u>4,671</u>	<u>4,671</u>
	9,705	7,094
<b>Total resources expended</b>	<u>83,225</u>	<u>68,792</u>
<b>Net income/(expenditure)</b>	<u>(9,155)</u>	<u>19,272</u>