HARPOLE PRE-SCHOOL

England & Wales · Charity number 1183475

Details

Status	Registered
Legal form	CIO
Registered	2019-05-17
Register	View on the Charity Commission register

Contact

Address	Old School Hall School Lane Harpole Northampton NN7 4DR
Phone	07497593241
Email	bmanager@harpolepreschool.co.uk
Website	www.harpolepreschool.co.uk

Activities

Objects: THE CHARITY WORKS FOR THE PUBLIC BENEFIT HAVING AS ITS OBJECTS THE DEVELOPMENT AND EDUCATION OF CHILDREN AND YOUNG PEOPLE IN PARTICULAR BY:PROMOTING THEIR CARE AND SAFETYPROMOTING THEIR EDUCATION AND PROMOTING PARENTAL INVOLVEMENTPROMOTING THEIR HEALTH AND WELLBEINGPROVIDING SERVICES TO SUPPORT THEM AND THEIR FAMILIES AND CARERS

Activities: The charity works for the public benefit having as its objects the development and education of children and young people in particular byPromoting their care and safetyPromoting their education and promoting parental involvementPromoting their health and wellbeingProviding services to support them and their families and carers

Classification

- **How:** Provides Advocacy/advice/information
- **What:** Education/training
- **Who:** Children/young People

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Geography

- Northamptonshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£289,838	£273,236	-	-
2024-08-31	£301,539	£287,023	-	-
2023-08-31	£197,481	£215,325	-	-
2022-08-31	£201,757	£201,490	-	-
2021-08-31	£164,578	£158,363	-	-

Trustees

Name	Role	Appointed
Sharon Matthews	Chair	2019-02-13
Chloe Cook		2021-10-05
Donna Tarry		2019-02-13
Jessica Clare		2023-10-17
Nicola Farmer		2023-06-05
Polly Knight		2024-10-14
Richard Rossiter-Smith		2023-10-17

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HARPOLE PRE-SCHOOL

England & Wales - Charity number 1183475

Accounts

REGISTERED CHARITY NUMBER: 1183475

REPORT OF THE TRUSTEES AND

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2025

FOR

HARPOLE PRESCHOOL

Phipps Henson McAllister
Chartered Accountants
22-24 Harborough Road
Kingsthorpe
Northampton
NN2 7AZ

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025

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The trustees present their report with the financial statements of the charity for the year ended 31 August 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES
Objectives and aims
The objective of the charity is to provide pre-school facilities for the 2-4 year age-group

ACHIEVEMENTS AND PERFORMANCE
Charitable activities
The charity works for the public benefit having as its objects the development and education of children and young people in particular by:
- Promoting their care and safety
- Promoting their education and promoting parental involvement
- Promoting their health and wellbeing
- Providing services to support them and their families and carers

During the year 2024-25 there were 74 (2024: 71) children registered at the PreSchool.

FINANCIAL REVIEW
Financial position
Revenues for the year to 31 August 2025 have reduced to £289,838 (2024: £301,539). Last year, we made a move from cash accounting to accruals accounting for our annual report. We appointed Stuart Armstrong FCCA at Phipps Henson McAllister to assist us with this and have reappointed them again this year for the independent examination of our financial statements.

Our income from West Northamptonshire Council (WNC) has remained similar this year and is now £204k, a slight reduction from £205k last year. There has been an increase in the number of children on our register and the types of funding available has remained largely similar with minimal policy changes this year. This includes £1,351 (2024: £18,604) of SEN funding.

We have received a £10k donation from Harpole Charities to be used against SEN costs this year. This has been treated as a restricted 'SEN' Fund and has been fully expensed against SEN costs included in Wages in the accounts.

Our highest costs this year have been for staff, as per prior year. Our total wages costs were £221,925 (2024: £210,788).

Through careful management we have managed to return a surplus this year of £16,603, an improvement from last year's surplus of £14,516. Our total funds carried forward are £78,828 (2024: £62,226).

FUTURE PLANS
We have continued to work hard over the last 12 months to strengthen our finances and we have a business plan in place so that they should continue to grow over the coming years. Early Years are going through very challenging financial times and we know the future will continue to be challenging due to the serious underfunding and now the requirement to make any additional contributions from parents voluntary.

We need to ensure our Business Plan and Policies are robust enough to withstand the challenges ahead and when necessary we make difficult decisions to keep our finances secure.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes a Charitable Incorporated Organisation.

Recruitment and appointment of new trustees

All parents are invited to stand for elections as Trustees. Nominations, elections and appointments are made at the AGM in line with Charity Commission requirements, our constitution and procedures.

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.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
1183475

Principal address
Old School Hall
School Lane,
Harpole
Northampton
NN7 4DR

Trustees
Ms S Matthews (Preschool Manager)
Ms P V Knight (appointed 14/10/2024)
R Rossiter-Smith
Ms J R Clare
Ms N M Farmer (Business Manager)
Ms C Cook
Ms D J Tarry (Deputy Preschool Manager)
DL Lugg (appointed 13/1/2025)

Independent Examiner
Stuart Armstrong FCCA
Phipps Henson McAllister
Chartered Accountants
22-24 Harborough Road
Kingsthorpe
Northampton
NN2 7AZ

Approved by order of the board of trustees on 12 November 2025 and signed on its behalf by:

Ms N M Farmer - Trustee

Independent examiner's report to the trustees of Harpole Preschool
I report to the charity trustees on my examination of the accounts of Harpole Preschool (the Trust) for the year ended 31 August 2025.

Responsibilities and basis of report
As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement
Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

I have completed my examination. I confirm that no material 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 Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Stuart Armstrong FCCA
The Association of Chartered Certified Accountants

Phipps Henson McAllister
Chartered Accountants
22-24 Harborough Road
Kingsthorpe
Northampton
NN2 7AZ

12 November 2025

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2025

	Notes	Unrestricted fund £	Restricted fund £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		103	10,000	10,103	16,730
Charitable activities					
Income from Parents		64,393	-	64,393	68,268
Fundraising Income		10,499	-	10,499	9,957
Local Education Authority		203,508	-	203,508	205,994
Investment income	2	1,015	-	1,015	289
Other income		320	-	320	301
Total		279,838	10,000	289,838	301,539
EXPENDITURE ON					
Charitable activities					
Pre-School		228,600	10,000	238,600	233,630
Other		34,636	-	34,636	53,393
Total		263,236	10,000	273,236	287,023
NET INCOME		16,602	-	16,602	14,516
RECONCILIATION OF FUNDS					
Total funds brought forward		62,226	-	62,226	47,710
TOTAL FUNDS CARRIED FORWARD		78,828	-	78,828	62,226

The notes form part of these financial statements

BALANCE SHEET
31 AUGUST 2025

	Notes	Unrestricted fund £	Restricted fund £	2025 Total funds £	2024 Total funds £
CURRENT ASSETS					
Debtors	7	4,051	-	4,051	43
Cash in hand		85,891	-	85,891	69,481
		89,942	-	89,942	69,524
CREDITORS					
Amounts falling due within one year	8	(11,114)	-	(11,114)	(7,298)
NET CURRENT ASSETS		78,828	-	78,828	62,226
TOTAL ASSETS LESS CURRENT LIABILITIES		78,828	-	78,828	62,226
NET ASSETS		78,828	-	78,828	62,226
FUNDS	9				
Unrestricted funds				78,828	62,226
TOTAL FUNDS				78,828	62,226

The financial statements were approved by the Board of Trustees and authorised for issue on 12 November 2025 and were signed on its behalf by:

N M Farmer - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Expenditure includes attributable VAT which cannot be recovered.

Most expenditure is directly attributable to specific activities, and has been included in those cost categories. Support costs have been allocated 100% towards the charitable activities of the charity.

The trustees confirm, in accordance with the Charitable Incorporated Organisations (General) Regulations 2012, that at year-end the CIO did not have any outstanding guarantees to third parties nor any any debts secured on assets of the CIO.

Financial Instruments
The CIO only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently mesasured at their settlement value.

Taxation
The charity is exempt from 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.

Pension costs and other post-retirement benefits
The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. INVESTMENT INCOME

	2025	2024
	£	£
Deposit account interest	1,015	289

3. TRUSTEES' REMUNERATION AND BENEFITS

None of the trustees received any emoluments in respect of their roles as trustees.

The salary of the Preschool Manager, Deputy Preschool Manager and the Business Manager, who are also trustees are included within staff costs in Note 4.

The total employee benefits of key management personnel during the year was £88,994 (2024: £83,569).

4. STAFF COSTS

	2025	2024
	£	£
Wages and salaries	212,682	201,313
Social security costs	5,530	6,531
Other pension costs	3,713	2,944
	221,925	210,788

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

	2025	2024
Key management personnel	3	3
Other staff	16	15
	19	18

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

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund	Restricted fund	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	16,730	-	16,730
Charitable activities			
Income from Parents	68,268	-	68,268
Fundraising Income	9,957	-	9,957
Local Education Authority	205,994	-	205,994
Investment income	289	-	289
Other income	301	-	301
Total	301,539	-	301,539

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted fund £	Total funds £
EXPENDITURE ON			
Charitable activities			
Pre-School	233,630	-	233,630
Other	53,393	-	53,393
Total	287,023	-	287,023
NET INCOME	14,516	-	14,516
RECONCILIATION OF FUNDS			
Total funds brought forward			
As previously reported	37,452	-	37,452
Prior year adjustment	10,258	-	10,258
As restated	47,710	-	47,710
TOTAL FUNDS CARRIED FORWARD	62,226	-	62,226

6. GOVERNANCE COSTS

The only governance cost that is separately identifiable is the fees paid to the independent examiner of £3,082 (2024: £2,995) in respect of accountancy services.

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Trade debtors	3,638	-
Prepayments and accrued income	413	43
	4,051	43

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Other creditors	11,114	7,298

9. MOVEMENT IN FUNDS

	At 1/9/24	Net movement in funds	At 31/8/25
	£	£	£
Unrestricted funds			
General fund	62,226	16,602	78,828
TOTAL FUNDS	62,226	16,602	78,828

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	279,838	(263,236)	16,602
Restricted funds			
SEN	10,000	(10,000)	-
TOTAL FUNDS	289,838	(273,236)	16,602

Comparatives for movement in funds

	At 1/9/23	Prior year adjustment	Net movement in funds	At 31/8/24
	£	£	£	£
Unrestricted funds				
General fund	37,452	10,258	14,516	62,226
TOTAL FUNDS	37,452	10,258	14,516	62,226

9. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	301,539	(287,023)	14,516
TOTAL FUNDS	301,539	(287,023)	14,516

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/9/23 £	Prior year adjustment £	Net movement in funds £	At 31/8/25 £
Unrestricted funds				
General fund	37,452	10,258	31,118	78,828
TOTAL FUNDS	37,452	10,258	31,118	78,828

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	581,377	(550,259)	31,118
Restricted funds			
SEN	10,000	(10,000)	-
TOTAL FUNDS	591,377	(560,259)	31,118

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2025.

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2025

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	10,103	16,730
Investment income		
Deposit account interest	1,015	289
Charitable activities		
Fees from parents	63,676	67,463
Registration fees from parents	240	200
Ad Hoc Fees from parents	477	605
Outdoor Explorers	1,044	1,140
Fundraising	9,333	8,240
OSH	122	577
Voucher Funding - WNC	193,157	183,707
EYPP - WNC	2,524	944
Higher Needs Funding - WNC	4,600	36
SEN - WNC	1,351	18,604
DAF - WNC	1,876	2,703
	278,400	284,219
Other income		
Other/Misc Income	-	86
Wellbeing Income	320	215
	320	301
Total incoming resources	289,838	301,539
EXPENDITURE		
Charitable activities		
Wages	212,682	201,313
Social security	5,530	6,531
Pensions	3,713	2,944
Fundraising costs	4,756	8,130
SEN costs	5,002	7,110
EYPP costs	-	475
Outdoor Explorer Costs	845	870
Wellbeing/Medical	589	748
	233,117	228,121

This page does not form part of the statutory financial statements

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2025

	2025 £	2024 £
Support costs		
Support Costs		
Rent	12,836	12,676
Post, Packaging & Stationery	519	676
Equipment/Consumables	1,464	3,156
Sundries	413	200
Subscriptions	4,481	3,233
Staff Training	2,673	2,724
Work Clothing	937	840
Kitchen & Cleaning	1,194	1,591
Catering & Snacks	1,277	1,226
Admin Costs	29	868
Telephone	235	339
Insurance	1,405	-
Legal & Professional fees	686	278
Repairs & Renewals	8,888	28,100
	37,037	55,907
Governance costs		
Accountancy	3,082	2,995
Total resources expended	273,236	287,023
Net income	16,602	14,516

This page does not form part of the statutory financial statements

HARPOLE PRE-SCHOOL

England & Wales - Charity number 1183475

Accounts

REGISTERED CHARITY NUMBER: 1183475

REPORT OF THE TRUSTEES AND

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2024

FOR

HARPOLE PRESCHOOL

Phipps Henson McAllister
Chartered Accountants
22-24 Harborough Road
Kingsthorpe
Northampton
NN2 7AZ

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FOR THE YEAR ENDED 31 AUGUST 2024

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REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2024

The trustees present their report with the financial statements of the charity for the year ended 31 August 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objective of the charity is to provide pre-school facilities for the 2-4 year age-group

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The charity works for the public benefit having as its objects the development and education of children and young people in particular by:

- Promoting their care and safety
- Promoting their education and promoting parental involvement
- Promoting their health and wellbeing
- Providing services to support them and their families and carers

During the year 2023-24 there were 71 (2023: 65) children registered at the PreSchool.

FINANCIAL REVIEW

Financial position

Revenues for the year to 31 August 2024 have increased to £301,539 (2023: £208,592). This has necessitated a move from cash accounting to accruals accounting for our annual report, and we are now required to have an independent examination of our financial statements undertaken by a suitably qualified person. We have appointed Stuart Armstrong FCCA at Phipps Henson McAllister to assist us with this going forward.

Since this is the first year of adopting Accruals Accounting, the prior year comparatives have been re-stated.

Our income from West Northamptonshire Council (WNC) has increased to £205k from £141k reflecting the increase in number of children on our register and the introduction of working parents 2 year funding from April 2024 meaning more children were eligible for funding which was paid at a higher rate than 3 & 4 year funding. This includes £22,287 (2023: £22,514) of higher needs funding.

We have received donations of £10,810 from Abbey Centre Preschool, and £5,920 from Harpole Village Hall. This has allowed us to invest in the Kitchen area where we have spent £28,100 on improving the Village Hall's kitchen area for the benefit of the Preschool and the wider community.

Our highest costs this year have been for staff. Our total wages costs were £210,788 (2023: £170,262). Our costs for special needs provision were £21k (2023: £6k).

Through careful management we have managed to return a surplus this year of £14,516 after last year's adjusted deficit of £7,586 (restated for accruals accounting). Our total funds carried forward are £62,226 (2023: £47,710).

FUTURE PLANS

We have worked hard over the last 12 months to strengthen our finances and we have a business plan in place so that they should continue to grow over the coming years. Early Years are going through challenging financial times and we need to ensure our Business Plan and Policies are robust enough to withstand the challenges ahead. We regularly review both and any amendments we need to make will be put to the Trustees for approval as and when needed.

SEN continues to be an area of concern with funding becoming more limited and harder to secure. We have a growing number of SEN with reducing funding. We are lucky enough to currently be receiving some money from Harpole Village Charity but we are unsure how long they will continue to fund SEN so we need to review our policies to ensure they are robust enough to protect our finances moving forward.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes a Charitable Incorporated Organisation.

Recruitment and appointment of new trustees

All parents are invited to stand for elections as Trustees. Nominations, elections and appointments are made at the AGM in line with Charity Commission requirements, our constitution and procedures.

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.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
1183475

Principal address
Old School Hall
School Lane,
Harpole
Northampton
NN7 4DR

Trustees
Ms S Matthews (Preschool Manager)
Ms P V Knight (appointed 14/10/2024)
R Rossiter-Smith (appointed 17/10/2023)
Ms J R Clare (appointed 17/10/2023)
Ms N M Farmer (Business Manager)
Ms C Cook
Ms D J Tarry (Deputy Preschool Manager)

Independent Examiner
Stuart Armstrong FCCA
Phipps Henson McAllister
Chartered Accountants
22-24 Harborough Road
Kingsthorpe
Northampton
NN2 7AZ

Approved by order of the board of trustees on 14 March 2025 and signed on its behalf by:

Ms N M Farmer - Trustee

Independent examiner's report to the trustees of Harpole Preschool
I report to the charity trustees on my examination of the accounts of Harpole Preschool (the Trust) for the year ended 31 August 2024.

Responsibilities and basis of report
As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement
Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

I have completed my examination. I confirm that no material 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 Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Stuart Armstrong FCCA
The Association of Chartered Certified Accountants

Phipps Henson McAllister
Chartered Accountants
22-24 Harborough Road
Kingsthorpe
Northampton
NN2 7AZ

14 March 2025

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2024

	Notes	2024 Unrestricted fund £	2023 Total funds as restated £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		16,730	156
Charitable activities			
Income from Parents		68,268	53,507
Fundraising Income		9,957	13,142
Local Education Authority		205,994	141,787
Investment income	2	289	-
Other income		301	-
Total		301,539	208,592
EXPENDITURE ON			
Charitable activities			
Pre-School		233,630	187,215
Other		53,393	28,963
Total		287,023	216,178
NET INCOME/(EXPENDITURE)		14,516	(7,586)
RECONCILIATION OF FUNDS			
Total funds brought forward			
As previously reported		37,452	55,296
Prior year adjustment	6	10,258	-
As restated		47,710	55,296
TOTAL FUNDS CARRIED FORWARD		62,226	47,710

The notes form part of these financial statements

BALANCE SHEET
31 AUGUST 2024

	Notes	2024 Unrestricted fund £	2023 Total funds as restated £
CURRENT ASSETS			
Debtors	8	43	11,296
Cash in hand		69,481	37,452
		69,524	48,748
CREDITORS			
Amounts falling due within one year	9	(7,298)	(1,038)
NET CURRENT ASSETS		62,226	47,710
TOTAL ASSETS LESS CURRENT LIABILITIES		62,226	47,710
NET ASSETS		62,226	47,710
FUNDS	10		
Unrestricted funds		62,226	47,710
TOTAL FUNDS		62,226	47,710

The financial statements were approved by the Board of Trustees and authorised for issue on 14 March 2025 and were signed on its behalf by:

N M Farmer - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Expenditure includes attributable VAT which cannot be recovered.

Most expenditure is directly attributable to specific activities, and has been included in those cost categories. Support costs have been allocated 100% towards the charitable activities of the charity.

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

Financial Instruments Policy
The trustees confirm, in accordance with the Charitable Incorporated Organisations (General) Regulations 2012, that at year-end the CIO did not have any outstanding guarantees to third parties nor any any debts secured on assets of the CIO.

The CIO only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently mesasured at their settlement value.

Taxation
The charity is exempt from 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.

Pension costs and other post-retirement benefits
The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. INVESTMENT INCOME

	2024	2023 as restated
	£	£
Deposit account interest	289	-

3. TRUSTEES' REMUNERATION AND BENEFITS

None of the trustees received any emoluments in respect of their roles as trustees.

The salary of the Preschool Manager, Deputy Preschool Manager and the Business Manager, who are also trustees are included within staff costs in Note 4.

The total employee benefits of key management personnel during the year was £83,569 (2023: £59,309).

4. STAFF COSTS

	2024	2023 as restated
	£	£
Wages and salaries	201,313	165,429
Social security costs	6,531	2,999
Other pension costs	2,944	1,834
	210,788	170,262

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

	2024	2023 as restated
Key management personnel	3	3
Other staff	15	13
	18	16

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

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund as restated £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	156
Charitable activities	
Income from Parents	53,507
Fundraising Income	13,142
Local Education Authority	141,787
Total	208,592
EXPENDITURE ON	
Charitable activities	
Pre-School	187,215
Other	28,963
Total	216,178
NET INCOME/(EXPENDITURE)	(7,586)
RECONCILIATION OF FUNDS	
Total funds brought forward	55,296
TOTAL FUNDS CARRIED FORWARD	47,710

6. PRIOR YEAR ADJUSTMENT

The prior year comparatives have been re-stated to allow for the move to accruals accounting.

7. GOVERNANCE COSTS

The only governance cost that is separately identifiable is the fees paid to the independent examiner of £2,995 (2023: £150) in respect of accountancy services.

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023 as restated
	£	£
Prepayments and accrued income	43	11,296

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023 as restated
	£	£
Other creditors	7,298	1,038

10. MOVEMENT IN FUNDS

	At 1/9/23	Prior year adjustment	Net movement in funds	At 31/8/24
	£	£	£	£
Unrestricted funds				
General fund	37,452	10,258	14,516	62,226
TOTAL FUNDS	37,452	10,258	14,516	62,226

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	301,539	(287,023)	14,516
TOTAL FUNDS	301,539	(287,023)	14,516

10. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/9/22 £	Net movement in funds £	At 31/8/23 £
Unrestricted funds			
General fund	55,296	(7,586)	47,710
TOTAL FUNDS	55,296	(7,586)	47,710

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	208,592	(216,178)	(7,586)
TOTAL FUNDS	208,592	(216,178)	(7,586)

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/9/22 £	Prior year adjustment £	Net movement in funds £	At 31/8/24 £
Unrestricted funds				
General fund	55,296	10,258	6,930	72,484
TOTAL FUNDS	55,296	10,258	6,930	72,484

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	510,131	(503,201)	6,930
TOTAL FUNDS	510,131	(503,201)	6,930

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2024.

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2024

	2024 £	2023 as restated £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	16,730	156
Investment income		
Deposit account interest	289	-
Charitable activities		
Fees from parents	67,463	52,003
Registration fees from parents	200	1,257
Ad Hoc Fees from parents	605	247
Outdoor Explorers	1,140	880
Fundraising	8,240	11,520
OSH	577	742
Voucher Funding - WNC	183,707	117,956
EYPP - WNC	944	1,317
Higher Needs Funding - WNC	36	17,795
SEN - WNC	18,604	3,091
DAF - WNC	2,703	1,628
	284,219	208,436
Other income		
Other/Misc Income	86	-
Wellbeing Income	215	-
	301	-
Total incoming resources	301,539	208,592
EXPENDITURE		
Charitable activities		
Wages	201,313	165,429
Social security	6,531	2,999
Pensions	2,944	1,834
Fundraising costs	8,130	10,946
SEN costs	7,110	4,064
EYPP costs	475	1,025
Outdoor Explorer Costs	870	619
Wellbeing/Medical	748	299
	228,121	187,215

This page does not form part of the statutory financial statements

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2024

	2024	2023 as restated
	£	£
Support costs		
Support Costs		
Rent	12,676	12,646
Post, Packaging & Stationery	676	560
Equipment/Consumables	3,156	2,034
Sundries	200	1,369
Subscriptions	3,233	3,564
Staff Training	2,724	2,573
Work Clothing	840	1,092
Kitchen & Cleaning	1,591	880
Catering & Snacks	1,226	1,330
Admin Costs	868	707
Telephone	339	313
Insurance	-	1,621
Legal & Professional fees	278	124
Repairs & Renewals	28,100	-
	55,907	28,813
Governance costs		
Accountancy	2,995	150
Total resources expended	287,023	216,178
Net income/(expenditure)	14,516	(7,586)

This page does not form part of the statutory financial statements

HARPOLE PRE-SCHOOL

England & Wales - Charity number 1183475

Accounts

Harpole Preschool AGM – Tuesday 17th September 2023

Charity Number : 1183475

Registered Address :
Old School Hall
School Lane
Harpole
Northampton
NN7 4DR

Board of Trustees :

Chairperson: Sharon Matthews
Deputy Chair: Donna Tarry
Treasurer: Nicola Farmer
Secretary: Claire Davis
Parent Trustee: Kate Gardner
Parent Trustee: Chloe Cook

Structure, Governance and Management
The Charities governing document is the Foundation Model Constitution which came into effect from 15th November 2019.
All parents are invited to stand for elections as Trustees. Nominations, elections and appointments are made at the AGM in line with Charity Commission requirements, our constitution and procedures.

Objectives and Activities
The charity works for the public benefit having as its objects the development and education of children and young people in particular by:

- Promoting their care and safety
- Promoting their education and promoting parental involvement
- Promoting their health and wellbeing
- Providing services to support them and their families and carers

Financial Review
This is a financial review for the year 1st September 2022 – 31st August 2023.

During 22-23 there were 65 children registered and the turnover for this period was £197480.85 and the expenditure was £215324.56 giving a deficit of £17843.71. We should take into consideration that after

applying for some HNF during June 2023 we were awarded £11253.00 which wasn't received until September 2023. There was also a payment to HMRC in November 2022 of £1417.41 which should have been made in the 21-22 period. If these payments had been made and received in the relevant financial year the deficit would have been £5173.30. In September 2022 a payment of £3220.69 was received that should have been paid in August 2022 which when taken into account gives an adjusted deficit of £8393.99.

We had a successful year fundraising with a total of £11095.12 being raised through a variety of events such as running a BBQ at the Scarecrow weekend, pamper evening, sponsored sleepover, Santa pull, quiz night, afternoon tea and an art exhibition. This meant we were able to spend £10445.74 on projects such as decorating the back room, replacing the roof on the covered play area over the mud kitchen and the purchase of a remarkable that just wouldn't be possible without the fundraising. We reply upon our committee to help do this so if you don't feel you have time to be a Trustee but would like to do some fundraising, we would really appreciate your support.

When I took over as BM at the beginning of June 2023 the 21-22 accounts were with the Independent Examiner. The Independent Examiner raised some queries within the Quickbooks accounts package which led me to review the financial recording systems that were being used. As a result I decided to go back to recording the finances on an Excel spreadsheet and I backdated the entries from September 2022. This should eliminate a lot of the queries that we had during the last audit. Whilst transferring the data over it needs to be noted that some paper receipts were found to be missing and these will be highlighted to the auditor, although there is no doubt that the purchases were for the purposes of the Preschool.

I reviewed the Parenta system which was used for calculating fees and funding and I decided not to use it for the 23-24 financial year so I went back to using a formulated excel spreadsheet.

The decision to stop using Quickbooks and Parenta has saved Preschool approx. £1500/year in subscription costs.

There is currently no reverse account so the paperwork to open the reserve account has been completed and posted to the bank. A relevant reserve policy needs to be decided on and ratified by the Trustees.

There are 2 bank accounts linked to the old charity in the name of Harpole Preschool which still have small amounts of money in them. The previous BM is looking into transferring the remaining funds to the current charity accounts and closing the old accounts down. This is in the process of being actioned.

The accounts are now ready to be passed to an Independent Examiner so they can filed with the Charity Commission in a timely manner.

If anyone has any questions or queries please feel free to ask me now or after the meeting.

Nicola Farmer

Business Manager

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q
1	**Income and Expenditure for the year ended 31 August 2023**																
2																	
3		**SEP**	**OCT**	**NOV**	**DEC**	**JAN**	**FEB**	**MAR**	**APR**	**MAY**	**JUNE**	**JULY**	**AUGUST**	**YTD**		**2021/22**	
4																	
5	**Income**																
6	Fees	3816.39	4437.77	5070.89	3060.48	5562.99	4733.01	4584.89	3556.18	5730.82	5310.70	4819.78	1319.16	52003.06			
7	Voucher Funding	10205.86	7547.40	7547.40	7737.10	11238.61	11639.58	11859.76	9300.72	10074.53	11305.12	9719.49	9780.59	117956.16			
8	Higher Needs Funding	546.00	546.00	546.00	546.00	668.80	668.80	668.80	470.40	470.40	627.20	392.00	392.00	6542.40			
9	Notional SEN	242.06	261.55	261.55	261.55	389.46	403.35	410.98	0.00	0.00	0.00	0.00	0.00	2230.50			
10	EYPP	94.50	94.50	94.50	94.50	132.70	132.63	264.63	101.97	101.97	120.46	85.04	0.00	1317.40			
11	Ad hoc fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	35.75	6.00	169.88	211.63			
12	SENCO	0.00	0.00	0.00	0.00	860.51	0.00	0.00	0.00	0.00	0.00	0.00	0.00	860.51			
13	Reg fees	0.00	0.00	0.00	210.00	70.00	0.00	0.00	0.00	0.00	716.60	80.00	40.00	1116.60			
14	Fundraising	3224.66	1275.00	546.55	0.00	1147.32	0.00	384.65	1483.77	435.67	356.00	0.00	2241.50	11095.12			
15	Forest School	160.00	440.00	240.00	0.00	40.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	880.00			
16	Old School Hall	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	394.14	0.00	347.48	741.62			
17	DAF	0.00	0.00	800.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	828.00	1628.00			
18	Misc	12.90	460.00	140.80	0.00	0.00	0.00	40.00	37.01	48.00	3.00	0.00	156.14	897.85			
19	**Total Income**	**18302.37**	**15062.22**	**15247.69**	**11909.63**	**20110.39**	**17577.37**	**18213.71**	**14950.05**	**16861.39**	**18868.97**	**15102.31**	**15274.75**		**197480.85**		**0.00**
20																	
21	**Expenditure**																
22	Wages	10266.17	9757.72	9941.58	9773.70	10234.26	10705.19	10534.06	11527.64	12211.03	13431.46	12184.61	12242.64	132810.06	132810.06		
23	HMRC	0.00	238.39	2325.85	1299.59	1454.54	1617.22	1625.31	1516.24	1213.57	1270.46	3229.50	979.85	16770.52			
24	Pension	303.46	269.08	268.42	307.23	297.31	305.15	314.72	312.11	329.62	894.17	547.66	479.39	4628.32			
25	Overtime	1557.44	972.11	848.49	1027.99	1103.94	421.67	178.78	1036.87	372.29	818.38	1453.38	418.38	10209.72			
26	2 Year Checks	31.05	31.50	0.00	0.00	0.00	20.60	0.00	0.00	60.10	14.90	49.20	0.00	207.35			
27	Keyworkers	0.00	270.45	73.50	364.75	219.00	666.95	666.95	0.00	650.70	0.00	663.80	0.00	3576.10			
28	Petty cash	0.00	0.00	0.00	0.00	0.00	40.00	0.00	0.00	0.00	60.00	0.00	0.00	100.00			
29	HNF	31.05	154.00	26.95	154.00	154.00	154.00	204.00	328.00	246.00	328.00	180.95	82.00	2042.95			
30	Notional SEN	0.00	23.37	149.57	105.84	874.41	116.10	1501.15	0.00	0.00	0.00	474.00	850.00	4094.44			
31	EYPP	0.00	0.00	0.00	0.00	325.00	75.00	0.00	100.00	200.00	150.00	175.00	0.00	1025.00			
32	Rent	1051.33	1051.33	1051.33	1051.33	1051.33	1051.33	1051.33	1051.33	1051.33	1051.33	1051.33	1081.33	12645.96			
33	OSH Broadband	0.00	0.00	0.00	0.00	0.00	0.00	0.00	48.00	0.00	0.00	0.00	98.00	146.00			
34	Sage	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40	34.80	34.80	393.60			
35	Quickbooks	14.40	14.40	14.40	14.40	14.40	16.80	16.80	16.80	16.80	16.80	16.80	0.00	172.80			
36	OSH	0.00	0.00	0.00	33.12	91.40	0.00	0.00	179.70	89.92	48.96	298.52	0.00	741.62			
37	DBS	0.00	0.00	0.00	0.00	124.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	124.00			
38	Google Accounts	0.00	10.58	0.00	27.60	27.60	0.00	0.00	0.00	6.90	6.90	6.90	6.90	93.38			
39	Parenta	100.79	0.00	100.79	0.00	201.58	201.58	0.00	99.59	99.59	0.00	99.59	99.59	1003.10			
40	Butterfly Learning Resources	23.49	10.48	161.52	10.22	18.11	59.36	233.89	32.97	5.99	141.86	38.88	0.00	736.77			
41	Bumblebee Resources	16.00	3.58	34.31	23.60	7.75	17.47	33.47	38.47	34.35	0.00	0.00	0.00	209.00			
42	Group Consumables	15.54	11.59	15.83	18.97	41.11	17.35	40.70	0.00	33.67	208.98	270.17	0.00	673.91			
43	Intake	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	435.42	124.68	0.00	560.10			
44	Tesco mobile	15.00	16.10	30.18	27.98	27.98	27.98	27.98	27.98	27.98	27.98	27.98	27.98	313.10			
45	Broken Equipment	34.99	5.00	0.00	0.00	0.00	0.00	0.00	0.00	30.99	0.00	0.00	0.00	70.98			
46	Insurance	689.29	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	931.59	1620.88			
47	Extra Curriculum	7.00	12.99	0.00	72.41	52.05	0.00	0.00	0.00	59.97	0.00	292.47	51.96	548.85			
48	Uniform	0.00	0.00	0.00	0.00	381.55	0.00	118.13	0.00	0.00	0.00	0.00	717.66	1217.34			
49	Gifts	35.00	0.00	0.00	0.00	0.00	0.00	0.00	25.00	0.00	90.00	0.00	0.00	150.00			
50	Kitchen & Cleaning	7.98	35.00	4.45	175.15	117.77	2.50	0.00	181.65	32.00	258.01	65.67	0.00	880.18			
51	Catering & Snack	127.75	25.80	203.62	17.79	125.95	193.26	41.93	144.98	47.85	243.88	157.43	0.00	1330.24			
52	Admin	0.00	0.00	59.99	53.49	0.00	8.91	0.00	116.73	192.85	49.69	103.59	121.89	707.14			

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q
53	Fundraising	1076.75	29.00	630.31	278.96	223.99	975.07	242.81	914.55	945.89	288.41	1093.00	3747.00	10445.74			
54	Photocopier	0.00	94.01	143.84	52.47	22.58	144.15	60.85	52.92	232.95	0.00	249.80	136.51	1190.08			
55	Training	0.00	399.70	809.00	0.00	32.40	36.00	0.00	0.00	22.35	39.55	0.00	288.15	1627.15			
56	Subscriptions	0.00	0.00	35.00	0.00	0.00	0.00	0.00	0.00	35.00	0.00	89.99	59.99	219.98			
57	Forest School	0.00	0.00	274.30	0.00	0.00	0.00	172.50	0.00	0.00	172.50	0.00	0.00	619.30			
58	Wellbeing	0.00	0.00	213.98	30.00	0.00	14.25	0.00	19.58	21.65	0.00	0.00	0.00	299.46			
59	Misc/Others	65.47	0.00	156.20	0.00	0.00	24.50	0.00	37.00	147.87	105.40	250.00	333.00	1119.44			
60														0.00			
61														0.00			
62		**15502.35**	**13468.58**	**17605.81**	**14952.99**	**17256.41**	**16944.79**	**17097.76**	**17840.51**	**18451.61**	**20185.44**	**23229.70**	**22788.61**				
63	**Total Expenditure**														215324.56		0.00
64																	
65	**Cash surplus/deficit**	**2800.02**	**1593.64**	**-2358.12**	**-3043.36**	**2853.98**	**632.58**	**1115.95**	**-2890.46**	**-1590.22**	**-1316.47**	**-8127.39**	**-7513.86**		**-17843.71**		**0.00**
66																	
67	**Cash Balances**	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00		0.00
68	**Current account new**	58093.73	58307.37	57329.25	54260.39	57114.37	57746.95	58862.90	55972.43	54382.21	53065.74	44938.35	37424.49		44938.35		
69	**Current account old**	0.00	1380.00	0.00	25.50	25.50	25.50	25.50	25.50	25.50	25.50	25.50	25.50		25.50		
70	**Reserve account old**	1.91	1.91	1.91	1.91	1.91	1.91	1.91	1.92	1.92	1.92	1.92	1.92		1.92		
71	**Cash and Bank Balances**	58095.64	59689.28	57331.16	54287.80	57141.78	57774.36	58890.31	55999.85	54409.63	53093.16	44965.77	37451.91		44965.77		0.00
72																	
73	**Retained Surplus Brought Forward**	55295.62	58095.64	59689.28	57331.16	54287.80	57141.78	57774.36	58890.31	55999.85	54409.63	53093.16	44965.77		55295.62		
74	**Retained Surplus/(deficit) for the year**	2800.02	1593.64	-2358.12	-3043.36	2853.98	632.58	1115.95	-2890.46	-1590.22	-1316.47	-8127.39	-7513.86		-17843.71		
75																	
76	**Retained Surplus carried forward**	58095.64	59689.28	57331.16	54287.80	57141.78	57774.36	58890.31	55999.85	54409.63	53093.16	44965.77	37451.91		37451.91		0.00
77																	

Harpole Preschool AGM – Tuesday 17th September 2023

Charity Number : 1183475

Registered Address :
Old School Hall
School Lane
Harpole
Northampton
NN7 4DR

Board of Trustees :

Chairperson: Sharon Matthews
Deputy Chair: Donna Tarry
Treasurer: Nicola Farmer
Secretary: Claire Davis
Parent Trustee: Kate Gardner
Parent Trustee: Chloe Cook

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- Promoting their care and safety
- Promoting their education and promoting parental involvement
- Promoting their health and wellbeing
- Providing services to support them and their families and carers

Financial Review
This is a financial review for the year 1st September 2022 – 31st August 2023.

During 22-23 there were 65 children registered and the turnover for this period was £197480.85 and the expenditure was £215324.56 giving a deficit of £17843.71. We should take into consideration that after

applying for some HNF during June 2023 we were awarded £11253.00 which wasn't received until September 2023. There was also a payment to HMRC in November 2022 of £1417.41 which should have been made in the 21-22 period. If these payments had been made and received in the relevant financial year the deficit would have been £5173.30. In September 2022 a payment of £3220.69 was received that should have been paid in August 2022 which when taken into account gives an adjusted deficit of £8393.99.

We had a successful year fundraising with a total of £11095.12 being raised through a variety of events such as running a BBQ at the Scarecrow weekend, pamper evening, sponsored sleepover, Santa pull, quiz night, afternoon tea and an art exhibition. This meant we were able to spend £10445.74 on projects such as decorating the back room, replacing the roof on the covered play area over the mud kitchen and the purchase of a remarkable that just wouldn't be possible without the fundraising. We reply upon our committee to help do this so if you don't feel you have time to be a Trustee but would like to do some fundraising, we would really appreciate your support.

When I took over as BM at the beginning of June 2023 the 21-22 accounts were with the Independent Examiner. The Independent Examiner raised some queries within the Quickbooks accounts package which led me to review the financial recording systems that were being used. As a result I decided to go back to recording the finances on an Excel spreadsheet and I backdated the entries from September 2022. This should eliminate a lot of the queries that we had during the last audit. Whilst transferring the data over it needs to be noted that some paper receipts were found to be missing and these will be highlighted to the auditor, although there is no doubt that the purchases were for the purposes of the Preschool.

I reviewed the Parenta system which was used for calculating fees and funding and I decided not to use it for the 23-24 financial year so I went back to using a formulated excel spreadsheet.

The decision to stop using Quickbooks and Parenta has saved Preschool approx. £1500/year in subscription costs.

There is currently no reverse account so the paperwork to open the reserve account has been completed and posted to the bank. A relevant reserve policy needs to be decided on and ratified by the Trustees.

There are 2 bank accounts linked to the old charity in the name of Harpole Preschool which still have small amounts of money in them. The previous BM is looking into transferring the remaining funds to the current charity accounts and closing the old accounts down. This is in the process of being actioned.

The accounts are now ready to be passed to an Independent Examiner so they can filed with the Charity Commission in a timely manner.

If anyone has any questions or queries please feel free to ask me now or after the meeting.

Nicola Farmer

Business Manager

HARPOLE PRE-SCHOOL

England & Wales - Charity number 1183475

Accounts

ANNUAL REPORT

FINANCIAL YEAR 21-22

Harpole Pre-School Financial Report

1st September 2021 – 31st August 22

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2021-22

Reference and administration information for the period of 1st September 2021 – 31st August 2022

Charity Number: 1183475

Registered Address:

Old School Hall

School Lane

Harpole

Northampton

NN7 4DR

Board of Trustees:

Chairperson: Sharon Matthews

Deputy Chair: Donna Tarry

Treasurer: Gina Lawrence

Secretary: Claire Davis

Parent Trustee: Kate Gardner

Parent Trustee: Chloe Cook

Structure, Governance and Management

The Charities governing document is the Foundation Model Constitution which came into effect from 15th November 2019.

All parents are invited to stand for election as Trustees. Nominations, elections and appointments are made at the AGM in line with Charity Commission requirements, our constitution and procedures.

Objectives and Activities

The charity works for the public benefit having as its objects the development and education of children and young people in particular by:

- Promoting their care and safety
- Promoting their education and promoting parental involvement
- Promoting their health and wellbeing
- Providing services to support them and their families and carers.

The Trustees have complied with the guidance issued by the Charity Commission on public benefit. Section 4 of the 2006 Act.

Achievements and Performance

Chairperson Report

My report is a mixture of the 2 roles I hold, pre-school manager and chairperson, please forgive me if I get it mixed up it was a long year.

The last year was our busiest yet, by Christmas we were already full in the Bumblebee room and had 34 preschoolers on role in the Butterfly room. Numbers were already at the level seen in the Summer term. We also had 16 purple ladies working a variety of shifts and roles within the setting. This meant that although we were financially better off than we had been in previous years we had a different type of pressure, one to ensure that all children received the best possible care and education that they deserve.

Within this cohort (the Covid babies) had a universal delay across their development levels, this was seen across the whole country and we were no exception. Out of the 34 preschools we needed to offer targeted support in the form of small groups and individual one to one to 15 children which is a huge percentage. However Harpole Preschool rose to the challenge and was able to offer specialist SEND support through Ellie Collar, Nicki Marlow who had the role of SEND support within the Butterflies as well as our qualified staff who were all open to extra specialist training and learning a different way of supporting children. We also offered a 3 week workshop which included a circuit specifically designed to support the attending children, we covered, gross and fine motor skills, concentration, focus, listening, balance, body awareness, personal control and play. This was a huge success and one that really made a difference to the children and families involved.

We continued to offer our extra curricula activities…..Outdoor Explorers, Baking Bags, visits to the park, strawberry fields and school, christmas and summer parties, we managed our first proper sports day for 3 years which was a resounding success and enjoyed by all, (although the purple ladies were all VERY tired afterwards) and it was lovely to see so many parents joining in with the races, and then the saddest time…Graduation. This event is so bittersweet, watching and seeing the young people the children have become, feeling proud of who they are and what they have achieved but knowing its time to say goodbye and wish them well on their next journey.

We also were again able to hold our ever-important fundraising events, scarecrow BBQ, afternoon tea gathersings, pamper night, Christmas raffle and the added events of Pumpkin Hunt and Reindeer Trail and all helped fund the extras and new equipment that preschool needed.

With the money raised we were able to make some changes to the outdoor area, purchase new toys and equipment and offer the extra workshops and targeted support, so to all those that helped, took part and donated their time and money…..Thank you.

Gina introduced our wellbeing policy for all staff which included training, sessions to talk, book borrowing and regular sharing of ideas and support for staff and their wellbeing. This has meant staff can open up to others, have someone to talk to or share or just read the information and digest in their own time. Thank you Gina this has been most welcomed by the staff and is an integral part of supporting them in their role as a Purple Lady but also in their wider world.

Unfortunately we did lose several staff last year due to different reasons, babies, new jobs, following lifelong dreams and it was incredibly sad to see them go but we wish them all the best for the future and we continue to see them when they pop in. You can take the lady out of the purple but not the purple out of the lady.

Our trustees, Gina, Donna, Claire, Kate, Chloe and myself continued to meet and work behind the scenes to ensure the preschool ran efficiently, maintained its high standards and continued to be a viable business. I would like to thank them all for their continued support and dedication to the pre-school, it cannot stay open without a board and it certainly cannot be the fabulous place it is without this group of women working behind the scenes to ensure every piece of paperwork and legislation is carried out. A special thank you to Gina and Donna who have listened to me rattle on the last year, again.

I would also like to thank the Purple Ladies who continue to turn up throughout the year, care and go above and beyond for the children who are lucky enough to be part of such an ‘outstanding’ setting (sorry had to get it in somewhere even though it happened this academic year). They are a fabulous bunch who are committed to ensuring your children receive the best care, offered a variety of experiences and supported in their learning and development like they were their own.

Financial Review

STATEMENT OF FINANCIAL POSITION

We have 17 members of staff.

We rent our premises on a monthly basis.

As a small business we have no liability to pay Business rates or Business NI Contributions.

*We hold reserve funds to help with the running costs if the Pre-School were to get into financial difficulties. This is both for staff wages and running cost in case the Pre-School had to close unexpectedly. We are in the process of closing our Old Reserve Account, which was registered to the previous charity and opening a new one with the current charity details. Whilst this is happening the Reserve funds are being held in the New Current Account in accordance with our Reserve Policy which can be found on our website.

HARPOLE PRE-SCHOOL
CASH BOOK BALANCE
FOR THE YEAR-ENDED 31 AUGUST 2022

Receipts and Payments Account to from 1st September 2021 – 31st August 2022

HARPOLE PRE-SCHOOL
RECEIPTS AND PAYMENT ACCOUNT
FOR THE YEAR-ENDED 31 AUGUST 2022

Bank Reconciliation at 31/08/2021

Current Account New		30,294.51
Current Account Old		24,734.23
Reserve account		0.00
	Total	**55,028.74**
Cashbook Balance as at 31/08/2021		**55,028.74**
Net Income(Expenditure) for Period	**Total**	**266.88**

Bank Reconciliation at 31/08/2022

Current Account New		**55,293.71**
Current Account Old		**1.91**
Reserve account		**0.00**
	Total	**55,295.62**
Cashbook Balance as at 31/08/2022		**55,295.62**

Financial Activities

Profit & Loss

1st September - 31st August 2022

Income

	Unrestricted
	£
Bank Interest	1.91
Fees from Parents	47,240.57
Voucher Funding	137,707.96
Fundraising Income	7,887.36
Registration Fees	865.00
Outdoor Explorers	1,120.00
EYPP	899.66
Deprivation	135.52
High needs SEN	5,519.46
Snack income	50.00
OSH cleaning items	329.76
	£201,757.20

Expenditure

Administration	-1,740.51
Bonus	-3,017.71

2021-22

Broken Equipment	-1,675.33
Bumblebee Curriculum Consumables	-396.39
Butterfly Curriculum Consumables	-1,201.31
Catering Snacks	-1,073.20
Extra Curricular Xmas Party, Graduation, End of Year Parties	-1,028.49
EYPP	-947.50
Fundraising Spent To Date	-6,081.82
Group Consumables	-748.34
Intake	-950.39
Keyworker Payments	-2,853.50
Kitchen & Cleaning	-1,407.64
Miscellaneous	-2,401.02
OSH cleaning items	-329.76
Outdoor Explorers	-485.88
Outdoor Project	-3,951.11
Overtime	-11,597.48
Pension	-3,366.22
Petty Cash	-80.00
Rent	-10,860.00
Salaries	-133,033.54
SENCO	-1,638.70
SENCO High needs	-5,588.71
Subscriptions/Insurance	-2,784.33
Training	-1,394.69

Uniforms	-725.33
Well being	-131.42
	-£201,490.32
BALANCE	**£266.88**

2021-22

Financial Report

This year has been one of our best with an income of £201,757.20 this is 23% growth on last years. We had 63 children on roll and we had full sessions in both rooms. We had an increase in SEN children this year and committed to supporting these children via extra SEN support, parent workshops and we also provided 1-2-1 support where necessary.

Fundraising continued to grow with a total £7887.36 was raised which was a 34% increase on the previous years. We raised this money from the annual Scarecrow bbq, pamper night, quiz night, cake sales and a sponsored toddle.

The accounts show a surplus of just £266.88, although it's worth noting that we didn't receive all the Voucher Funding we were due in August 2022 and the unpaid amount of £3,220.69 was paid in September 2022 instead, so will show in next year's accounts. Had we received this in August, and it was shown in the current year a truer reflection of the surplus would be £3,487.57 for the year.

New toys replaced broken toys in both rooms and new cameras which we use to produce photos for our learning journeys. New laptops were purchased for all management staff as the old ones were no longer working properly.

As part of our outdoor project, we invested in a wooden stage area which can be used as lookout and reading area for the children. We also had the fence painted to spruce up the outside area. We had a bin store made to section off the bins safely; we had a gate put into section off part of the outdoor area so we can create a quieter outdoor space for the children. We also had a deep clean in the Old School Hall building which was long overdue and was done during the summer holidays.

We produced healthy bags for all children which consisted of toothbrushes, toothpaste, ball, soap, fruit and water for the children as part of our healthy project. We celebrated the Queen's platinum jubilee, and all children and staff received a special coin as a memento.

We also started a new well being programme this year. The knock on effects of the Covid pandemic on both the children and staff have been tremendous. We have introduced well being training for staff, book swap, wellbeing Wednesdays including staff lunches, treats and vouchers to help staff morale and create a nurturing environment for staff to thrive.

Looking Ahead

We are finding that SEN support is increasing year on year, the funding from the Government does not cover these costs and we will need to look at fundraising or grants to cover these additional costs. We still need to invest in the outdoors area including painting the raised beds & playground markings, new play equipment and a growing area.

Our staff are always our biggest asset at Harpole Pre-School. We had 3 permanent members of staff leave us during the year and we employed 4 bank staff members as an interim to see us through the summer term. We need to invest in our new members of staff and ensure all our staff members receive training especially for SEN and what other CPD needs they may have.

Independent Auditor's Report

Independent examiner's report to the Trustees of Harpole Pre-School Charitable Incorporated Organisation ('the CIO')

I report to the charity trustees on my examination of the accounts of the CIO for the year ended 31st August 2022.

Responsibilities and basis of report

As the charity trustees of the CIO, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the CIO's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

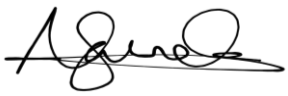
Independent examiner's statement – matter of concern identified

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

- Accounting records were not kept as required by section 130 of the Act; or
- The accounts do not accord with those records.

In carrying out my examination I noted that some of the payments to HMRC for PAYE liability did not match the values shown in the payroll records. In response you, the trustees, explained that this related to earlier differences in the values paid versus liability which fell outside of this financial year. You provided your records detailing the payments made and requested additional information from HMRC when asked. This confirmed all liabilities had been paid in full as you reported. You confirmed the differences were an inadvertent lapse in your processes, and you have taken measures to ensure it will not happen again in the future.

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.



Alexandra Saunders

2 The Pound, Great Brington, Northampton, NN7 4JQ

3rd July 2023

HARPOLE PRE-SCHOOL

England & Wales - Charity number 1183475

Accounts

ANNUAL REPORT

FINANCIAL YEAR 2020

Harpole Pre-School Financial Report

1st September 2020 – 31st August 2021

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2020-21

Reference and administration information for the period of 1st September 2020 – 31st August 2021

Charity Number: 1183475

Registered Address:

Old School Hall

School Lane

Harpole

Northampton

NN7 4DR

Board of Trustees:

Chairperson: Sharon Matthews

Deputy Chair: Donna Tarry

Treasurer: Gina Lawrence

Secretary: Kirsten Grundy

Parent Trustee: Sophie Maule

Parent Trustee: Kate Gardner

Structure, Governance and Management

The Charities governing document is the Foundation Model Constitution which came into effect from 15th November 2019.

All parents are invited to stand for election as Trustees. Nominations, elections and appointments are made at the AGM inline with Charity Commission requirements, our constitution and procedures.

Objectives and Activities

The charity works for the public benefit having as its objects the development and education of children and young people in particular by:

- Promoting their care and safety
- Promoting their education and promoting parental involvement
- Promoting their health and wellbeing
- Providing services to support them and their families and carers.

The Trustees have complied with the guidance issued by the Charity Commission on public benefit. Section 4 of the 2006 Act.

Achievements and Performance

Chairperson Report

My report is a mixture of the 2 roles I hold, Pre-School manager and chairperson, please forgive me if I get it mixed up – I'll put it down to my age.

The last year has had its ups and downs and adjustments that have had to be made to meet the changing circumstances that Covid and government regulations have introduced, amended, got rid of and reintroduced. We started off with the graduation ceremony for the previous years cohort (we weren't going to let them miss it) and then 2 days later we hit the ground running with starting back. Our September intake was pretty much the same as usual with our numbers and children starting in both the Bumblebees and the Butterflies. It started off as normal with the usual concerns of low numbers and a negative budget.

We were unable to hold our usual fundraising activities; scarecrow BBQ, coffee mornings, the pamper night and our Christmas production, all fantastic events that were sorely missed, we had to adapt so we managed to put together a Christmas DVD of singing, some very talented parents made Christmas items to sell and donated proceeds to usa, Thank you Rebecca Horsey and Lydia Whitaker. We took part in several outdoor events such as the Pumpkin and Reindeer hunts as well as holding virtual bingo nights and a couple of outdoor cake sales. Finally a bicycle ride was organised by another couple of parents, Katie Grigor and Nicola Jennings and managed to raise over £1000.

Over the year numbers started to increase and places filled up in both rooms, reducing our negative budget and setting us up to make a surplus.

We started our first all year-round Outdoor Explorers for the Butterflies, taking them into the outside world 3 times during the year, behind the preschool and over the fields, finishing with the usual campfire with toasted marshmallows, smores and popcorn. It was very wet and muddy at times, but the children and purple ladies loved every minute. A thank you to Jo Hannam who came in to run the 6 sessions.

We were full by Easter and this started a busy summer of activities……wet week, sports day, parties and finally graduation, which this year we could hold (with limited numbers), it was lovely to give the Butterflies a proper send off.

The trustees, Sophie, Kate, Kirsten, Gina, myself and Donna have met both virtually and in person to ensure decisions were still made and the preschool could continue to run and thrive. I would like to thank them all for their continued support and dedication to the Pre-School, it cannot stay open without a board and it certainly cannot be the fabulous place it is without this group of women working behind the scenes to ensure every piece of paperwork and legislation is carried out. A special thank you to Gina and Donna who have listened to me rattle on the last year, and I do go on.

I would also like to thank the Purple Ladies who continued to turn up throughout the year, between isolation periods, looking after their own families and adapting to all the changes. They are a fabulous bunch who are committed to ensuring your children receive the best care, offered a variety of experiences and supported in their learning and development like they were their own.

Financial Review

STATEMENT OF FINANCIAL POSITION

We have 12 members of staff and 2 members of staff on the bank.

We rent our premises on a monthly basis.

As a small business we have no liability to pay Business rates or Business NI Contributions.

We have a reserve account; this is for funds put aside to help with 3 months running costs if the Pre-School were to get into financial difficulty. This reserve account is not just for staff wages, it is in case the Pre-School had to close unexpectedly. The Pre-School has a reserve policy which is reviewed annually.

HARPOLE PRE-SCHOOL
CASH BOOK BALANCE
FOR THE YEAR-ENDED 31 AUGUST 2021

Bank Reconciliation at 31/08/2020		£
Current Account Old		1,786.79
Current Account New		21,963.63
Reserve Account		25,063.42
	Total	**48,813.84**
Net Income(Expenditure) for Period		**6,214.90**
Cashbook Balance as at 31/08/2021		**55,028.74**

Bank Reconciliation at 31/08/2021	
Current Account Old	24,734.23
Current Account New	30,294.51
	55,028.74

Reserve Account

*The funds from the old reserve account have been moved into the old current account

*These will be then transferred into a new reserve account which is currently being set up and the old current account will be closed

Receipts and Payments Account to from 1st September 2020 – 31st August 2021

Profit & Loss

1st September - 31st August 2021

	£
Fees from Parents	37,448.60
Voucher Funding	113,059.25
Interest	0.00
Fundraising Income	5,852.21
Charitable Donations	0.00
Furlough scheme	1,440.42
Registration Fees	990.00
Outdoor Explorers	860.00
EYPP	674.79
Deprivation	330.71
High needs SEN	3,884.07
Snack income	38.23
	£164,578.28

Administration	1,344.05
Bonus	2,700.00
Broken Equipment	750.00
Bumblebee Curriculum Consumables	289.49
Butterfly Curriculum Consumables	985.12
Catering Snacks	1,007.28
Charitable Contributions (Children in need)	57.00
Covid Extra expenses	107.89
Extra Curricular Xmas Party, Graduation, End of Year Parties	796.49
EYPP	547.50

2020-21

Fundraising Spent To Date	4,227.72
Group Consumables	888.28
Intake	399.97
Keyworker Payments	3,466.79
Kitchen & Cleaning	772.21
Misc	425.96
Old School Hall cleaning items	172.86
Outdoor Explorers	658.58
Outdoor Project	2,925.20
Overtime	7,231.27
Pension	1,310.76
Petty Cash	180.00
Photo Allowance	490.00
Rent	9,999.96
Salaries	107,015.31
SENCO	1,021.72
SENCO High needs	3,901.57
Subscriptions/Insurance	2,519.78
Training	1,242.70
Uniforms	107.44
Spend on toys/consumables from last years budget	820.48
	£158,363.38

BALANCE	**£6,214.90**

Financial Report

This year has been one of our best financial years to date with an income of £164,578.28 and a profit of £6,214.90. We had the most children on roll at 67 and we had full sessions in both rooms.

Despite the continuation of the Covid pandemic it had a positive impact in the increase of our intake. Particularly in the Bumblebee room for 2-3 years old where parents were keen to send their children due to the lack of socialisation over the past year.

Fundraising still continued to take place despite the pandemic it just meant a change in how it was done. In total £5852.21 was raised through local events such as the Pumpkin Hunt and A December to Remember that Sharon helped to lead and the Harpole Fete.

We invested in an online Early Years Software product called Parenta. Which means we can have all our data in one place. We have started by using it for invoicing but in the coming year we hope to roll it out to all staff.

The outdoor area continually needs investment, this Summer we decided to get rid of the overgrown garden area and put it to better use for the children. We had it decked and we have purchased two wooden buildings (one shop, one stage) which will be put on the decking area which gives the children a larger play area.

Looking Ahead

We need to invest further into our outdoor area there is part of the tarmacked area that will need re-surfacing and new play equipment will be required but this will be a long-term fundraising project. In the short term we are looking at sectioning off part of the outdoor space to create a smaller, quieter area for specific learning.

Independent Auditor's Report

Harpole Pre-School
1st September 2020 to 31st August 2021
Independent Examiner's Report

Independent examiner's report to the Trustees of Harpole Pre-School

I report to the Trustees on my examination of the accounts of the Harpole Pre-School (the Trust) for the year ended 31st August 2021.

Responsibilities and basis of report

As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

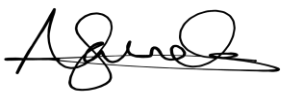
I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

- Accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
- The accounts do not accord with those records.

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.



Alex Saunders
2 The Pound, Great Brington, Northampton, NN7 4JQ, 27th June 2022