

Hollytree Community Preschool, North Baddesley (registered number: 1002072)

**Independent Examiner's Report to the Trustees  
For the year ended 31 July 2025**

**Report of the Independent Examiner to the Trustees on the accounts of the Charity**

**Respective responsibilities of Trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('The Act'). The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed and I am qualified to undertake the examination by being a qualified member of the Chartered Institute of Public Finance and Accountancy (CIPFA)

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

**Basis of independent examiner's statement**

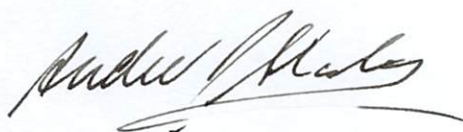
My examination was carried out in accordance with all applicable Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

**Independent Examiner's Statement:**

In connection with my examination, no material matters have come to my which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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 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.



Andrew J Clarke cpfa  
5 Kiln Way, Verwood, Dorset BH31 6GE  
[andrewc@kimballsmith.co.uk](mailto:andrewc@kimballsmith.co.uk)

The date upon which my opinion is expressed is 27 October 2025.

# Income and Expenditure

## Hollytree Community Preschool For the year ended 31 July 2025

	2025	2024
<b>Turnover</b>		
Events	41.00	-
Fees	2,196.00	9,161.50
Fund Raising	323.07	118.50
Funding	106,072.71	96,224.70
Grant - Restricted/Designated Income	(50.00)	300.00
Interest Income	1,259.99	566.03
Other Revenue	215.00	48,021.11
Trips	310.20	249.40
Uniform and Bags	167.00	95.00
<b>Total Turnover</b>	<b>110,534.97</b>	<b>154,736.24</b>
<b>Cost of Sales</b>		
Direct Wages	94,271.86	63,647.96
Resources	1,205.73	777.92
Snack	9.25	80.22
<b>Total Cost of Sales</b>	<b>95,486.84</b>	<b>64,506.10</b>
<b>Gross Profit</b>	<b>15,048.13</b>	<b>90,230.14</b>
<b>Administrative Costs</b>		
Advertising & Marketing	155.87	259.85
Audit & Accountancy fees	721.50	658.00
Bank Fees	0.95	-
DBS	16.00	-
Employers National Insurance	54.69	-
Entertainment-100% business	72.55	189.76
Equipment	618.47	1,116.35
Event Resources	87.19	-
Food Vouchers	100.00	-
Insurance	1,838.82	-
IT Software and Consumables	136.49	100.49
Legal Expenses	114.28	13.00
Pensions Costs	2,664.21	1,909.69
Postage, Freight & Courier	-	10.00
Presents and Gifts	699.01	624.19
Printing & Stationery	334.40	307.09
Rent	13,195.00	9,702.00
Repairs & Maintenance	20.28	254.67
Staff Training	232.50	350.00
Subscriptions	74.00	50.00
Subsistence/Consumables	333.98	369.53
Sundry Expenses	73.28	-

**Income and Expenditure**

	2025	2024
Trip	561.20	255.40
Uniforms and Bags	1,160.57	-
<b>Total Administrative Costs</b>	<b>23,265.24</b>	<b>16,170.02</b>
<b>Operating Profit</b>	<b>(8,217.11)</b>	<b>74,060.12</b>
<b>Profit on Ordinary Activities Before Taxation</b>	<b>(8,217.11)</b>	<b>74,060.12</b>
<b>Profit after Taxation</b>	<b>(8,217.11)</b>	<b>74,060.12</b>

# Balance Sheet

## Hollytree Community Preschool As at 31 July 2025

31 JUL 2025

### Current Assets

#### Cash at bank and in hand

Business Instant Access	84,398.01
Hollytree Community Preschool	3,384.99
Hollytree Preschool Cash	152.64
<b>Total Cash at bank and in hand</b>	<b>87,935.64</b>

#### Total Current Assets

87,935.64

### Net Current Assets (Liabilities)

87,935.64

### Total Assets less Current Liabilities

87,935.64

### Net Assets

87,935.64

### Capital and Reserves

Current Year Earnings	(8,217.11)
Retained Earnings	96,152.75
<b>Total Capital and Reserves</b>	<b>87,935.64</b>

## Managers' report 2024/25

### Overview

The preschool has continued to be busy and we started in September 2024 with higher numbers than in previous years. There was a waiting list and we took more children in January, meaning we were running at full capacity for much of the academic year.

With the introduction of working families funding for 2-year-olds we have had new challenges with an increase in younger children at the setting. This will continue to be an issue as the funding increases to 30 hours a week for these children from September 2025. We made the decision to try and have one intake a year in September so that children can settle and there is less disruption to the group throughout the year. We will keep emergency spaces available for children who are vulnerable and on child protection plans or who will be starting school in the coming September.

### Staffing

In September 2024 we welcomed Lucy and Kerry to the staff team. Stacey increased her hours to full time and with more staff we were able to have more adults in the setting for each session. This has helped with the increasing numbers of children.

Sue and Jo remain as preschool managers with Stacey as Deputy.

### Events

In November we fundraised for Children In Need with the children and staff wearing Spots or Stripes and making a donation to the charity.

We had our annual Nativity in December and recorded it for the parents. We decided against producing DVDs due to many people no longer having DVD players! The video was shared online instead.

We also had our Christmas sale and the children brought in money to buy small gifts for their families. This raised funds for the preschool.

For our Christmas party we went to Frankie's Fun Factory in Romsey and the children had fun in the soft play and enjoyed some party food.

In March we once again celebrated World Book Day, this year with a Bedtime Stories Day. The children and staff wore their pyjamas to preschool and enjoyed lots of stories throughout the day.

For our Easter celebrations the children made Easter hats, took part in egg and spoon races and egg hunts and made some lovely Easter crafts.

The committee worked hard to set up and run an amazing fundraising stall at the Village Day in May. The children's crafts were very successful and the stall took £285 on the day.

Towards the end of the year, we arranged visits for our older cohort to the Infant School. We had a high number of children in the 2025 cohort and it was great to take some of them to the school on Friday afternoons so they could familiarise themselves with the school and some of the staff. We also met with teachers from the school and went with the children for their class visits to make the transition as smooth as possible for the children.

Once again it was another rainy sports day but we still enjoyed lots of indoor races and physical activities with the children.

Our trip to Marwell didn't have many families sign up unfortunately but those that did come with us had a lovely day.

We finished the year with a surprise visit from the ice-cream van on our last day at preschool. We then had our Leaver's Party at I Wanna Be... role play village in Romsey. This was a really lovely experience for the children and gave us the chance to say goodbye to the group moving on to school.

### Looking Forward

We start the new academic year in September 2025 busier than we have ever started a year. Numbers are high with most sessions full and the funding is very good for the Autumn term which is usually our quietest. Our finances continue to be stable however costs have increased significantly, particularly staffing and rent and so fundraising continues to be important for the preschool. We have money in the reserve account, including the money from the closure of Little Saints Preschool, which is reassuring.

As always, we would like to thank our staff and committee for their hard work and continuing support.

Jo and Sue

# Hollytree Community Preschool

## Treasurers Report 2024-2025

The finances have been negatively affected by considerably increased costs mainly due to increased staff salaries and rent. Salaries were the most affected due to Minimum Wage increases which leads to increased pension costs as well. Due to the Insurance payment being seriously delayed last year, due to unforeseen circumstances, it means there have been two insurance payments in this academic year. Inflationary increases have impacted costs as well.

On the bright side, the money received from the dissolution of Little Saints Preschool has remained on deposit earning useful interest. A little fund-raising from Village Day has also helped. Hampshire County Council have started paying funding monthly instead of termly and this has improved cashflow.

It's clear that funding is still not keeping pace with staff and rental costs despite increases in the last year. Registrations have remained good and taking on even more children is not necessarily going to ease the cost burdens on the finances, not to mention this putting further strain on the current staffing levels. So unfortunately, it means spending will have to be very disciplined in the coming academic year. Any fund-raising will be welcomed and perhaps seeking some grant funding will boost the finances.



Committee members 25/26

Caitlin Haines (Chair)  
128 Fleming Avenue, North Baddesley, SO52 9FB  
DOB: 22/05/97  
[caitlin.lawson@gmail.com](mailto:caitlin.lawson@gmail.com)  
07815533962

Rachel Gagen  
18 Bracken Close, North Baddesley, SO52 9DL  
DOB: 02/05/75  
[rrachel100@hotmail.com](mailto:rrachel100@hotmail.com)  
07833503340

Annabelle Wheeler  
21 Hollywood Close, North Baddesley, SO52 9HA  
DOB: 06/05/92  
[annabellejwheeler@hotmail.com](mailto:annabellejwheeler@hotmail.com)  
07892 799114

Ayelen Helling (Secretary)  
28 Seward Rise, Romsey, SO51 8PE  
DOB: 25/07/1987  
[Ayelenluna7@gmail.com](mailto:Ayelenluna7@gmail.com)  
07754 145188

Paul Turney (Treasurer and Safeguarding)  
Flat 3 Hinton House, Sandringham Road, Petersfield. GU32 2AA  
DOB: 27/01/1973  
[head@tangmere-tkat.org](mailto:head@tangmere-tkat.org)  
07786 303736