

REGISTERED CHARITY NUMBER: 1022866

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 August 2024
for
HEYDAYS PRESCHOOL**

B20 Limited
Chartered Certified Accountants
Charwell House
Wilsom Road
Alton
Hampshire
GU34 2PP

HEYDAYS PRESCHOOL

Contents of the Financial Statements for the Year Ended 31 August 2024

	Page
Report of the Trustees	1
Independent Examiner's Report	2
Statement of Financial Activities	3
Balance Sheet	4
Notes to the Financial Statements	5 to 6
Detailed Statement of Financial Activities	7

HEYDAYS PRESCHOOL

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).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Organisational structure

The Preschool was managed during the year under review by an elected committee, an appointed manager and deputy manager and qualified staff.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1022866

Principal address

Four Marks Primary School
Five Lanes End
Four Marks
Alton
GU34 5AS

Trustees

V Lucas
N Weston (appointed 30.8.24)
L Vine (appointed 29.4.25)
H Brigden (appointed 29.4.25)

Independent Examiner

Caroline Scull FCCA
B20 Limited
Chartered Certified Accountants
Charwell House
Wilsom Road
Alton
Hampshire
GU34 2PP

Approved by order of the board of trustees on 4th Sept 2025 and signed on its behalf by:

Valerie Lucas
Trustee Valerie Lucas

**Independent Examiner's Report to the Trustees of
HEYDAYS PRESCHOOL**

Independent examiner's report to the trustees of HEYDAYS PRESCHOOL

I report to the charity trustees on my examination of the accounts of HEYDAYS 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

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.



Caroline Scull FCCA

B20 Limited
Chartered Certified Accountants
Charwell House
Wilsom Road
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GU34 2PP

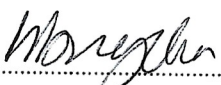
Date: 4-9-2025

HEYDAYS PRESCHOOL

Balance Sheet 31 August 2024

	Notes	31.8.24 Unrestricted fund £	31.8.23 Total funds £
CURRENT ASSETS			
Cash at bank		43,505	49,091
NET CURRENT ASSETS		<u>43,505</u>	<u>49,091</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		43,505	49,091
NET ASSETS		<u>43,505</u>	<u>49,091</u>
FUNDS			
Unrestricted funds		<u>43,505</u>	<u>49,091</u>
TOTAL FUNDS		<u>43,505</u>	<u>49,091</u>

The financial statements were approved by the Board of Trustees and authorised for issue on ~~11th September 2024~~ and were signed on its behalf by:


.....
Trustee *H. Bridgen*

The notes form part of these financial statements

HEYDAYS PRESCHOOL

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

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.

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.

2. OTHER ACTIVITIES

	31.8.24	31.8.23
	£	£
Fundraising	<u>620</u>	<u>806</u>

3. INVESTMENT INCOME

	31.8.24	31.8.23
	£	£
Deposit account interest	<u>414</u>	<u>276</u>

HEYDAYS PRESCHOOL

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

4. TRUSTEES' REMUNERATION AND BENEFITS

During the year under review the Preschool employed a Trustee J Perkins as the Manager.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2024 nor for the year ended 31 August 2023.

5. STAFF COSTS

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

Preschool	31.8.24 <u>5</u>	31.8.23 <u>5</u>
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No employees received emoluments in excess of £60,000.

6. RELATED PARTY DISCLOSURES

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

HEYDAYS PRESCHOOL

Detailed Statement of Financial Activities for the Year Ended 31 August 2024

	31.8.24 £	31.8.23 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Fees	17,486	12,161
Funding	70,615	73,256
School lunch income	662	1,112
Extra curricular activities	20	2,249
Other income	<u>568</u>	<u>347</u>
	89,351	89,125
Other activities		
Fundraising	620	806
Investment income		
Deposit account interest	<u>414</u>	<u>276</u>
Total incoming resources	90,385	90,207
EXPENDITURE		
Charitable activities		
Wages, NI and pension	69,486	71,808
Rent and utilities	8,104	9,459
Insurance	1,146	961
Telephone	495	391
Extra curricular activities	875	1,221
School lunches	779	1,035
Printing and supplies	3,803	1,670
Staff training	440	-
Gifts	66	76
Sundries	1,586	1,997
Outdoor landscape and equipment	<u>8,855</u>	<u>-</u>
	95,635	88,618
Support costs		
Governance costs		
Accountancy	<u>336</u>	<u>300</u>
Total resources expended	<u>95,971</u>	<u>88,918</u>
Net (expenditure)/income	<u>(5,586)</u>	<u>1,289</u>

This page does not form part of the statutory financial statements

HEYDAYS PRESCHOOL

Statement of Financial Activities for the Year Ended 31 August 2024

		31.8.24 Unrestricted fund £	31.8.23 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies		89,351	89,125
Other activities	2	620	806
Investment income	3	<u>414</u>	<u>276</u>
Total		<u>90,385</u>	<u>90,207</u>
EXPENDITURE ON			
Charitable activities			
Preschool		95,635	88,618
Other		<u>336</u>	<u>300</u>
Total		<u>95,971</u>	<u>88,918</u>
NET INCOME/(EXPENDITURE)		(5,586)	1,289
RECONCILIATION OF FUNDS			
Total funds brought forward		<u>49,091</u>	<u>47,802</u>
TOTAL FUNDS CARRIED FORWARD		<u>43,505</u>	<u>49,091</u>

The notes form part of these financial statements