

POTLEY HILL COMMUNITY PRESCHOOL

Accounts for the period ended 31 August 2025

Registered Charity Number: 1023187

POTLEY HILL COMMUNITY PRESCHOOL

Annual Report for the period ended 31 August 2025

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Statutory Information

The following information forms part of the Annual Report of the Management Committee, who are the managing trustees.

The Charity's principal office is: Frogmore Community Campus
Potley Hill Road
Yateley
Hampshire GU46 6AG
Telephone: 01252 869944

The Charity was established in 1979 under the auspices of the Preschool Learning Alliance. It is registered in England & Wales, number 1023187.

The Management Committee are appointed annually at the annual general meeting by majority vote. The following served as Committee members during the financial year:

Caroline Wallbank	Chair	
Jamie Lewis	Treasurer	From 14th October 2024
Lauren Misa	Treasurer	Until 14th October 2024
Kat Croser	Secretary	
Steph Norton	Deputy Secretary	
Mirela Tiron	Deputy Treasurer	From 14th October 2024
Sarah Abel	Deputy Treasurer	Until 18th November 2024
Hayley Jackson	ex officio, Manager	
Nika Puncer-Kugler		Until 14th October 2024
Christina Ashford		
Katie Cobie		Until 14th October 2024
Holly Pullinger		From 14th October 2024
Katie McCullogh		From 14th October 2024
Rebecca Lewis		From 14th October 2024

The Charity's independent examiner is: Mrs Claire Connell
86 Silverdale Road
Earley
Reading RG6 7LT

The preschool's bankers are The Co-operative Bank, Charity Bank and Nationwide Building Society.

POTLEY HILL COMMUNITY PRESCHOOL

Annual Report of the Management Committee for the period ended 31 August 2025

The Committee have pleasure in submitting their report for the period. The Committee members who have served during the year are listed on the previous page, with the other statutory information that forms part of their annual report. This report is to be presented at the forthcoming annual general meeting to be held at the Frogmore Community Campus, Yateley on 13th October 2025.

Objectives and activities

Potley Hill Community Preschool was established in 1979 and provides preschool learning and play facilities for children between the ages of 2 and 5 years in the Yateley area, occupying purpose-designed premises on the Frogmore Community Campus that are leased from Weydon Multi Academy Trust. The Preschool was open during the year for five full days per week between 8 am and 6 pm, with wrap around care available, thus offering flexibility for parents in the time that their children may attend. Government funding is available for 3- and 4-year olds prior to attending school, and for eligible 2-year olds. The most recent OFSTED inspection was in July 2025, and the preschool was rated as good.

The preschool provides a valued service for parents in Yateley and the surrounding area and remains committed to continual improvement. It is a condition of the lease for the premises that the preschool should continue to receive a minimum "Good" rating from such inspections. The trustees are mindful of the Charity Commission's guidance on public benefit.

Achievements and performance

The number of children on the roll was at a similar level to the previous year. Overall occupancy was 100.45% compared with 91.92% the previous year. This increase in occupancy occurred as a result of booking in extra children when others were on holiday and thus safeguarding ratios were not breached.

The preschool continues to implement the 'Curiosity Approach' towards learning and the childcare environment and has achieved accreditation for delivering childcare based on this approach. It has also introduced a Forest School which is run separately from the main preschool, although using the same staff.

Financial Review

The attached Statement of Financial Activities summarises the Charity's income and expenditure for the period, supplemented by more detailed analyses in the Notes to the Accounts. The Balance Sheet shows the Charity's assets, liabilities and reserves.

The accounting period has been lengthened by one month so that the charity now reports to the end of August. This brings the Charity's financial year into line with the local authority's funding year.

These accounts show a surplus of £18,347 on unrestricted funds, compared with a surplus of £45,465 in the previous year. The fee income and salary costs are comparable but some expenses in the current period such as rent are for thirteen months rather than for a year. The balance sheet shows net assets and reserves of £258,110 (2024: £239,763), compared with annual income of some £520,039 (2024: £471,669).

The trustees' policy is to maintain sufficient reserves to provide working capital to enable the Charity to continue its activities should there be either a delay in receiving Early Years funding from Hampshire County Council, or a downturn in the number of children attending and/or the number of sessions taken. The reserves policy was reviewed by the Committee and the designated reserve was increased in 2023 and in 2024 (see below). Reserves at 31 August 2025 were as follows:

- A designated reserve of £212,000, equivalent approximately to one term's expenses plus £44,000 for closure costs, as a strategic contingencies reserve. This was approved by the Committee (as trustees) in October 2024. The amount in this reserve is reviewed annually.
- Unallocated general funds of £46,110

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Annual Report of the Management Committee for the period ended 31 August 2025

Plans for future period

A planning application has been made so that a new Lodge can be installed in the Forest School.

Structure, governance and management

The Charity is an unincorporated organisation. Its constitution follows the model provided by the Preschool Learning Alliance; the original was dated 21 May 1993 and has been subsequently updated, most recently in 2011. The Committee are the managing trustees and meet termly to manage and oversee the preschool's business affairs. The trustees are appointed annually at the Charity's annual general meeting by majority vote. The members of the Charity are the parents of children attending the Preschool, whilst their children are attending.

Whilst the trustees have overall responsibility for the Charity's affairs, day-to-day management of childcare services and the associated administrative duties have been delegated to the Manager and her staff. The Charity's financial administration is carried out by a paid employee with financial expertise, reporting to the Treasurer, who is a trustee. A budget is agreed by the trustees before the start of each financial year, and results are monitored by trustees on a termly basis.

The Charity's statutory particulars, including the names of trustees, are on page 1.

The Committee have considered the risks to which the Charity is exposed, and the systems that have been established to minimise those risks. The Charity has established policies and a programme of training for its staff to maintain a high standard of service. A programme of training tailored for trustees is also available for Committee members, using material and courses available from Hampshire County Council's Services for Young Children and the Preschool Learning Alliance.

Comprehensive risk/benefit assessments are ongoing and the Committee have taken appropriate steps to ensure risks are managed. The Committee has concluded that the standard Preschool Learning Alliance insurance policies provide appropriate cover by in respect of:

- Fire and other damage
- Employer and public liabilities

Signed on behalf of the Management Committee

Wallbank

Caroline Wallbank

Chair

Dated: 13th October 2025

Kat Croser

Secretary



POTLEY HILL COMMUNITY PRESCHOOL

Independent Examiner's Report to the Committee

I report to the Committee (who are the Charity's trustees) on my examination of the accounts of the Charity for the period ended 31 August 2025 which are set out on pages 6 to 10.

Responsibilities and basis of report

As the trustees of the Charity you are responsible for 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 Charity'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

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the Act. I confirm that I am qualified to undertake the examination because I am a member of The Institute of Chartered Accountants in England and Wales, 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 by the Charity as required by section 130 of the Act;
- 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 the 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.



Claire Connell MA, ACA, CTA
Chartered Accountant

1st December 2025

86 Silverdale Road
Earley
Reading
RG6 7LT

POTLEY HILL COMMUNITY PRESCHOOL

Statement of Financial Activities (SOFA) for the period ended 31st August 2025

All figures in £	Note	13 months			12 months
		2025			2024
		Unrestricted Funds	Restricted Funds	Total	Total
Income and Endowments from:					
Donations and Legacies	A1	200	-	200	-
Charitable Activities	A2	507,220	-	507,220	460,547
Other Trading Activities	A3	8,246	-	8,246	7,114
Investments	A4	4,373	-	4,373	4,008
Other income		-	-	-	-
Total Income and Endowments		520,039	-	520,039	471,669
Expenditure on:					
Raising Funds	B1	453	-	453	1,970
Charitable Activities	B2	501,239	-	501,239	424,234
Other		-	-	-	-
Total Expenditure		501,692	-	501,692	426,204
Net Gains/(Losses) on Investments		-	-	-	-
Net Income/(Expenditure)		18,347	-	18,347	45,465
Transfers between Funds		-	-	-	-
Net Movement in Funds		18,347	-	18,347	45,465
Reconciliation of Funds:					
Total Funds brought forward		239,763	-	239,763	194,298
Total Funds carried forward		258,110	-	258,110	239,763

- ◆ The statement of financial activities includes all gains and losses recognised in the year.
- ◆ All income and expenditure derives from continuing activities.
- ◆ See Note G4 for the comparative SOFA

POTLEY HILL COMMUNITY PRESCHOOL

Balance Sheet as at 31st August 2025

All figures in £	Note	2025			31 Jul 24
		Unrestricted Funds	Restricted Funds	Total	Total
Fixed Assets:					
Tangible Assets	C1	2,632	-	2,632	2,961
Total Fixed Assets		2,632	-	2,632	2,961
Current Assets:					
Stocks		908	-	908	765
Debtors	D1	2,299	-	2,299	5,208
Cash at Bank and in Hand	D2	262,217	-	262,217	304,148
Total Current Assets		265,424	-	265,424	310,121
Liabilities:					
Creditors: Amounts falling due within a year	£1	9,946	-	9,946	73,319
Net Current Assets or Liabilities		255,478	-	255,478	236,802
Total Net Assets or Liabilities		258,110	-	258,110	239,763
The Funds of the Charity:					
Unrestricted Funds	F1			258,110	239,763
Restricted Income Funds	F2			-	-
Total Charity Funds				258,110	239,763

Approved at a meeting of the Management Committee held on 13 October 2025

Caroline Wallbank

Caroline Wallbank

POTLEY HILL COMMUNITY PRESCHOOL

Cashflow Statement as at 31st August 2025

All figures in £	Note	2025	2024
Cash Flows from Operating Activities:			
Net Cash provided by (used) Operating Activities	11	(46,304)	45,419
Cash Flows from Investing Activities			
Dividends, interest and rents from investments		4,373	4,008
Purchase of Property, Plant & Equipment		-	(3,290)
Net Cash provided by (used in) Investing Activities		4,373	718
Cash Flows from Financing Activities			
Net Cash Provided by (used in) Financing Activities		-	-
Change in Cash & Cash Equivalents in the Period		(41,931)	46,137
Cash at the Beginning of the Reporting Period	12	304,148	258,011
Cash at the End of the Reporting Period	12	262,217	304,148

11: Reconciliation of Net Income/(Expenditure) to Net Cash Flow from Operating Activities

All figures in £	2025	2024
Net Income/(Expenditure) for the Reporting Period (as per the Statement of Financial Activities)	18,347	45,465
Adjustments for:		
Depreciation Charges	329	329
Dividends, Interest and Rents from Investments	(4,373)	(4,008)
(Increase)/Decrease in Stock	(143)	464
(Increase)/Decrease in Debtors	2,909	1,981
Increase/(Decrease) in Creditors	(63,373)	1,188
Net Cash Provided by (used in) Operating Activities	(46,304)	45,419

12: Analysis of Cash & Cash Equivalents

All figures in £	2025	2024
Cash in Hand	262,217	304,148
Total Cash & Cash Equivalents	262,217	304,148

POTLEY HILL COMMUNITY PRESCHOOL

Notes to the Accounts for the period ended 31st August 2025

1. The Charity's structure, organisation and business

Potley Hill Community Preschool is an unincorporated association governed by its constitution dated 21 May 1993 (as updated, see Page 1). It is a charity registered in England and Wales, and the address of the registered office is given in the charity information on page 1 of these accounts. The Charity's members are the parents of children currently attending the preschool.

The preschool provides preschool educational services funded by the Government's Early Years Education scheme and parental fees.

2. Accounting Policies

1.01. Basis of preparation and assessment of going concern

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) 2019; the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

The Charity's activities are funded substantially by the income from Hampshire County Council under the Early Years Education scheme and parents' fees. The budget for the year commencing 1 September 2025 and support (if necessary) from reserves indicates that funds will be sufficient to meet expected costs; and projections for the subsequent year indicate ongoing business sustainability.

1.02. Change of accounting period length

The year end has been changed so that the accounts are now drawn up to the end of August rather than July as that matches the period that the County Council use for funding.

The comparatives are not entirely comparable in this year's financial statements as the comparatives are for 12 months rather than 13 months.

1.02. Fixed assets, depreciation and use of restricted reserves

Fixed asset purchases are capitalised provided that the cost exceeds £1,000. Depreciation is charged on assets at rates calculated to write down those assets over their estimated useful lives, which are taken as five years for furniture, fittings and IT equipment; and ten years for outdoor equipment. Grants received to fund the purchase of fixed assets are credited to restricted reserves and released to unrestricted funds over the estimated useful lives of the assets concerned.

1.03. Income recognition

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

1.05. Expenditure recognition

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 settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis.

1.06. Taxation

The Charity's income is exempt from income and corporation taxes; and its activities are exempt from Value Added Tax (VAT), so all expenditure is therefore inclusive of applicable VAT.

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Notes to the Accounts for the period ended 31st August 2025 (continued)

A1: Donations & Legacies

All figures in £

	2025			2024
	Unrestricted Funds	Restricted Funds	Total	Total
Donations	200	-	200	-
Total Income from Donations & Legacies	200	-	200	-

A2: Charitable Activities

All figures in £

	2025			2024
	Unrestricted Funds	Restricted Funds	Total	Total
Grants from local education authority	359,706	-	359,706	297,938
Parental fees and other contributions	147,514	-	147,514	162,609
Total Income from Charitable Activities	507,220	-	507,220	460,547

A3: Other Trading Activities

All figures in £

	2025			2024
	Unrestricted Funds	Restricted Funds	Total	Total
Christmas events	764	-	764	717
Sponsored event	2,250	-	2,250	1,517
Hand prints	226	-	226	120
Discos	1,067	-	1,067	828
Commission from photographs & other income	647	-	647	1,068
Uniform sales	3,292	-	3,292	2,864
Total Income from Other Trading Activities	8,246	-	8,246	7,114

A4: Investments

All figures in £

	2025			2024
	Unrestricted Funds	Restricted Funds	Total	Total
Bank Interest	4,373	-	4,373	4,008
Total Income from Investments	4,373	-	4,373	4,008

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Notes to the Accounts for the period ended 31st August 2025 (continued)

B1: Raising Funds

	2025			2024
	Unrestricted Funds	Restricted Funds	Total	Total
<i>All figures in £</i>				
Advertising (including website)	453	-	453	1,970
Total Expenditure on Raising Funds	453	-	453	1,970

B2: Charitable Activities

	2025			2024
	Unrestricted Funds	Restricted Funds	Total	Total
<i>All figures in £</i>				
Staff salaries and related costs	427,707	-	427,707	358,872
Uniform	722	-	722	1,177
Rent, service charges and cleaning	32,620	-	32,620	30,617
Gardens and general maintenance	2,338	-	2,338	1,675
Garden and premises improvements	1,883	-	1,883	172
Equipment and consumables	12,010	-	12,010	9,537
Milk and provisions	2,008	-	2,008	1,315
Hot lunches	12,131	-	12,131	10,933
Uncollected fees expense	-	-	-	2,053
Subtotal	491,419	-	491,419	416,351
Administrative costs				
Office supplies, telephone and sundry costs	900	-	900	681
Accountancy, payroll & HR software/support	4,173	-	4,173	3,018
Printing & photocopying	648	-	648	526
Membership, accreditation and insurance	3,120	-	3,120	2,679
Independent examination fees	650	-	650	650
Depreciation	329	-	329	329
Administrative Costs Total	9,820	-	9,820	7,883
Total Expenditure on Charitable Activities	501,239	-	501,239	424,234

POTLEY HILL COMMUNITY PRESCHOOL

Notes to the Accounts for the period ended 31st August 2025 (continued)

C1: Tangible Assets

	Leasehold Land and Buildings	Fixtures, Fittings and Equipment	Total
	£	£	£
Cost			
At beginning of the year	-	29,246	29,246
Additions	-	-	-
Disposals	-	-	-
At the end of the year	-	29,246	29,246
Depreciation			
At beginning of the year	-	(26,285)	(26,285)
Disposals	-	-	-
Depreciation	-	(329)	(329)
At the end of the year	-	(26,614)	(26,614)
Net Book Value at beginning of the year	-	2,961	2,961
Net Book Value at end of the year	-	2,632	2,632

D1: Debtors

	2025			2024
<i>All figures in £</i>	Unrestricted Funds	Restricted Funds	Total	Total
Fees receivable less provisions	89	-	89	1,398
Other debtors	600	-	600	1,330
Prepaid expenses	1,610	-	1,610	2,480
Debtors Total	2,299	-	2,299	5,208

D2: Cash at Bank and in Hand

	2025			2024
<i>All figures in £</i>	Unrestricted Funds	Restricted Funds	Total	Total
Current accounts	94,389	-	94,389	140,775
Deposit accounts	167,828	-	167,828	163,373
Cash in Hand	-	-	-	-
Cash at Bank and in Hand Total	262,217	-	262,217	304,148

E1: Creditors, Amounts falling due within one year

	2025			2024
<i>All figures in £</i>	Unrestricted Funds	Restricted Funds	Total	Total
Supplies and services for preschool activities	2,646	-	2,646	(148)
Accrued holiday pay and bonus	(21)	-	(21)	58,556
PAYE & National Insurance	4,929	-	4,929	6,016
Pension contributions	2,019	-	2,019	2,089
Parents' fees received in advance	124	-	124	2,831
Other creditors and accruals	249	-	249	3,975
Creditors (within one year) Total	9,946	-	9,946	73,319

POTLEY HILL COMMUNITY PRESCHOOL

Notes to the Accounts for the period ended 31st August 2025 (continued)

F1: Unrestricted Funds

<i>All figures in £</i>	Opening Balance	Income	Expenditure	Transfers	Closing Balance
General Fund	69,763	520,039	(501,692)	(42,000)	46,110
Designated					
Strategic contingencies reserve	170,000			42,000	212,000
Total Unrestricted Funds - 31st August 2025	239,763	520,039	(501,692)	-	258,110

F1.1: Unrestricted Funds - comparative movements - year ended 31st July 2024

<i>All figures in £</i>	Opening Balance	Income	Expenditure	Transfers	Closing Balance
General Fund	54,298	471,669	(426,204)	(30,000)	69,763
Designated					
Strategic contingencies reserve	140,000			30,000	170,000
Total Unrestricted Funds - 31st July 2024	194,298	471,669	(426,204)	-	239,763

G1: Staffing Costs and Remuneration

<i>All figures in £</i>	2025	2024
Salaries and Wages	388,633	328,773
Employers NI, less employment allowance	20,269	15,578
Pension Costs	10,662	9,024
Training, uniforms and other	8,143	5,497
Total Staffing Costs	427,707	358,872

- G2.1. The average number of employees in the year was 20 18
- G2.2. The average number of full-time staff equivalents in the year was 16 16
- G2.3. No employees received emoluments over £60,000 during the current or prior year.

POTLEY HILL COMMUNITY PRESCHOOL

Notes to the Accounts for the period ended 31st August 2025 (continued)

G2: Trustee and Staff Remuneration, Related Party Transactions, and Other Transactions

Transactions with related parties

All of the fee income is from parents who, by nature of the constitution, are members of the Charity. The total of fees paid by Committee members (who are trustees) during the year was £15,994 (2024: £18,526), all paid at the standard fee rates.

Audit, Independent Examination and Other Financial Service Fees

Independent examination fees for 2025 are £550 (2024: 550). £100 was charged by the examiner for Corporation Tax services in 2024-25 and 2023-24.

G3: Operating Lease Commitments

The preschool has an operating lease for a photocopier. The minimum amount payable in respect of this lease is as follows:

	2025	2024
Payments falling due:		
Within one year	203	215
Within two and five years	812	-
	1,015	215

During the period the preschool was charged £215 (2024: £215) for its photocopier lease.

The preschool is in the process of renegotiating the lease for the premises, following the transfer of Frogmore Community College into a Multi Academy Trust.

G4: SOFA for the year ended 31st July 2024 for comparative purposes

All figures in £	Note	2024		Total
		Unrestricted Funds	Restricted Funds	
Income and Endowments from:				
Donations and Legacies	A1	-	-	-
Charitable Activities	A2	460,547	-	460,547
Other Trading Activities	A3	7,114	-	7,114
Investments	A4	4,008	-	4,008
Total Income and Endowments		471,669	-	471,669
Expenditure on:				
Raising Funds	B1	1,970	-	1,970
Charitable Activities	B2	424,234	-	424,234
Total Expenditure		426,204	-	426,204
Net Gains/(Losses) on Investments		-	-	-
Net Income/(Expenditure)		45,465	-	45,465
Transfers between Funds		-	-	-
Other Recognised Gains/(Losses)				
Gains/(Losses) on Revaluation of Fixed Assets		-	-	-
Net Movement in Funds		45,465	-	45,465
Reconciliation of Funds:				
Total Funds brought forward		194,298	-	194,298
Total Funds carried forward		239,763	-	239,763