REGISTERED COMPANY NUMBER 08355179
REGISTERED CHARITY NUMBER: 1150984

BARROW HILL PRE-SCHOOL

(A COMPANY LIMITED BY GUARANTEE)
Annual Report and Unaudited Financial Statements

FOR THE YEAR ENDED 31st March 2026

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BARROW HILL PRE-SCHOOL
(A COMPANY LIMITED BY GUARANTEE)
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YEAR ENDED 31 MARCH 2026

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BARROW HILL PRE-SCHOOL
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES REPORT (INCLUDING DIRECTORS REPORT)
For the Year Ended 31 March 2026

The Trustees present their annual report and financial statements for the year ended 31 March 2026

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2019)

Objectives and activities

The aim of the charity is to enhance the development and education of children under statutory school age in a parent/carer environment. The pre-school offers appropriate play, education and care facilities and is regulated by Ofsted. The charity serves the local community and operates from a community building. Barrow Hill Pre-school welcomes all children between the ages of 2-5. We offer opportunities for children whatever their race, culture, ability or means. We value diversity and we support children with additional needs.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the pre-school should undertake.

Financial review

The Pre-school receives the majority of its funds through fee income charged according to the number of children on its roll and the number of sessions attended. Fee income is primarily government Early Years Funding grants for eligible children, employer childcare voucher schemes or private fee payments by the parents/guardians of the children attending the setting. The charity also fundraises through activities supported by its parent group and the local business community this year we had a community fate which took place in the estate to raise funds to take the children to the beach which was a great experience for the children we also periodically receives donations from parents. The pre-school also applies from time to time for specific grants, for example, for the purchase of new play equipment. Expenditure is primarily staff and premises costs and daily consumables. Any income surplus is retained by the Pre-school for future reinvestment in the facilities of the school and the activities and curriculum it can offer the children.The pre-school has a designated savings account with funds ring fenced from day to day usage. The Treasurer of the Pre-school works closely with the Manager of the Pre-school and conducts monthly financial reconciliations and ensures appropriate financial records are kept.

It is the policy of the pre-school that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The Trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the pre-school's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The Trustees have assessed the major risks to which the pre-school is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

Barrow Hill Pre-school is a company limited by guarantee and not having a share capital. It is a charity and a member of the Pre-school Learning Alliance ("PLA"), an umbrella charity registered in England. The provisions of the Model Articles do not apply to the Pre-school as it has adopted articles provided by the Pre-school Learning Alliance and any changes to its Articles of Association can only be proposed to its members following written approval by the PLA.

The Trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

J Aristide (resigned 13th February 2026)
A Peto (resigned 13th February 2026)
S Raven (appointed 5th March 2026)
L Mckenna (appointed 26th February 2026)

The committee member shall be elected for a term of one year at the Annual General Meeting. Retiring Committee members are eligible for re-election unless they have served on the committee in any capacity for six consecutive years. The trustees are elected by the parents or children on the roll who are registered members. All trustees positions are unpaid. None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarentee to contribute £1 in the event of a winding up.

The group is managed day-to-day by a qualified Pre-school Manager together with a team of appropriately qualified staff. The setting also periodically offers unpaid work experience to students studying for early years qualificiations. The trustees are responsible for managing finances, employing and managing the staff, and making sure that the setting works in partnership with the children's parent. The pre-school is regulated by Ofsted and was last inspected in December 2023 receiving a "Good" rating. All staff and Trustees hold appropriate DBS (formerly CRB) checks.

The Trustees' report was approved by the Board of Trustees.

S. Raven

Samantha Raven
Trustee
Dated: 9th May 2026

BARROW HILL PRE-SCHOOL
(A COMPANY LIMITED BY GUARANTEE)
LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	J Aristide (resigned 13th February 2026) A Peto (resigned 13th February 2026) S Raven (appointed 5th March 2026) L Mckenna (appointed 26th February 2026)
Charity Number	1150984
Company Number	8355179
Registered Office	The Tenants Hall Barrow Hill Estate Aliltsen Road London NW8 7BD
Independent Examiner	Et Voila Accountancy Services Limited Isis House Smith Road Wednesbury WS10 0PB

BARROW HILL PRE-SCHOOL
(A COMPANY LIMITED BY GUARANTEE)
INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF BARROW HILL PRE-SCHOOL

I report to the Trustees on my examination of the financial statements of Barrow Hill Pre-School (the charity) for the year ended 31 March 2026.

Responsibilities and basis of report

As the Trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or

2 the financial statements do not accord with those records; or

3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or

4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



ET Voila Accountancy Services Limited
ISIS House
Smith Road
Wednesburys
WS10 0PB

Dated 9th May 2026

ROW HILL PRE-SCHOOL
OMPANY BY LIMITED GUARANTEE)
TEMENT OF FINANCIAL ACTIVITIES
UDING INCOME AND EXPENDITURE ACCOUNT
THE YEAR ENDED 31 MARCH 2026

	Note	Total Funds 2026 £	Total Funds 2025 £
COME			
me from charitable activities		135,653	121,427
stment Income		406	756
r Income		0	945
TAL INCOME		**136,059**	**123,128**
PENDITURE			
sumables and other direct costs		22,948	7,606
ermance costs		119,697	131,553
TAL EXPENDITURE		**142,645**	**139,159**
T INCOME/(EXPENDITURE		**(6,586)**	**(16,031)**
nsfer between funds		-	-
T MOVEMENT IN FUNDS		**(6,586)**	**(16,031)**
CONCILIATION OF NDS			
l funds brought forward		**77,998**	**94,029**
TAL FUNDS CARRIED RWARD		**71,412**	**77,998**

tement of financial activities includes all gains and losses recognised in the year

come and expenditure derive from continuing activities.
tement of financial activities also complies with the requirements for an income and diture account under the Companies Act 2006.

BARROW HILL PRE-SCHOOL
(A COMPANY LIMITED BY GUARANTEE)
BALANCE SHEET
31st March 2026

	Notes	2026	2025
		£	£
FIXED ASSETS			
Tangible assets	5	70	120
CURRENT ASSETS			
Debtors	6	5,234	
Cash at bank		66,581	78,576
		71,815	78,576
CREDITORS: Amounts falling due within one year	7	(473)	(698)
NET CURRENT ASSETS		71,342	77,878
TOTAL ASSETS LESS CURRENT LIABILITIES		71,412	77,998
NET ASSETS		71,412	77,998
Income Funds			
Unrestricted funds - General	9	71,412	77,998
TOTAL FUNDS		71,412	77,998

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2026

The directors acknowledge their responsibilities for complying with the requirement of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

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

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the trustees on 9th May 2026
Samantha Raven
Trustee

S. Raven

1. ACCOUNTING POLICIES

Charity information

Barrow Hill Pre-School is a private company limited by guarantee incorporated in England and Wales. The registered office is The Tenants Hall, Barrow Hill Estate, Allitsen Road, London, NW8 7BD.

Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "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)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

Going concern

In light of the recent Covid-19 outbreak in the UK and the likely economic disruption that this will cause, the Trustees have considered the impact that this could have on the company's affairs. Like many businesses the results of the charitable company is impacted by the health of the economy. Having considered this, and taking into account government support, the Trustees expect the impact on the charitable company to be limited to the short term and therefore do not believe it to pose a significant risk to the long term prospects of the charity.

Accordingly, the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements for the year ended 31 March 2023.

Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the timeof the donation.Interest on funds held on deposit is included when received by the charity.

Expenditure

All resources expended are recognised once there is a legal or constructive obligation to make payment to a third party.

Charitable activities include costs of educational activities undertaken to further the purposes of the charity.

Governance costs represent the cost of the strategic management of the charity and of complying with constitutional and statutory requirements.

Accounting policies

Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.
Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:
Fixtures, fittings & equipment 25% reducing balance
The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets
Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

2. Incoming resources from charitable activities

	Funding from parents 2026 £	Funding from parents 2025 £
Funding by Council	95,609	88,017
Funding from parents	38,070	33,410
Fundraising	1,974	
	135,653	121,427

3. Investment Income

	Unrestricted funds general 2026 £	Unrestricted funds general 2025 £
Interest receivable	406	756
	406	756

4. Other incoming resources

	Unrestricted funds general 2026 £	Unrestricted funds general 2025 £
Grant Income		945
	0	945

5. Total resources expended

	2026 £	2025 £
Consumables and other direct costs		
Support costs	22,948	7,606
Governance Costs		
Admin Expenses	2,690	3,297
Other costs	15,345	13,749
Staff costs	101,152	113,997
Depreciation and impairment	50	50
Independent examiner fees	460	460
	119,697	131,553
	142,645	139,159

6. Trustees

During the year one Trustee (2025: one) received remuneration of £34,708 (2025, £33,600) for their services to the charity.

7. Employees

Number of employees
The average monthly number of employees during the year was:

	2025 Number	2024 Number
Teaching and support staff	3	3
Governance	1	1
	4	4

There were no employees whose annual remuneration was £60,000 or more.

8. TANGIBLE FIXED ASSETS

	Fixtures and Fittings
COST OR VALUATION	£
At 1 April 2024	2,924
Additions	
At 31 March 2025	2,924
DEPRECIATION	
At 1 April 2024	2,804
Provided during the year	50
At 31 March 2025	2,854
NET BOOK VALUE	
At 31 March 2025	70
At 1 April 2024	120

9. DEBTORS

	2026	2025
	£	£
Other Debtors		
Prepayments and accrued income	5,234	
	5,234	-

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2026	2025
	£	£
Taxation and social security	9	18
Accruals and deferred income	464	680
	473	698

11. Related party transactions

Remuneration of key management personnel

The remuneration of key management personnel is as follows

	2026	2025
	£	£
Aggregate compensation	34,708	33,600
	34,708	33,600