

# HORAM COMMUNITY PRE-SCHOOL

England & Wales · Charity number 1028918

## Details

---

**Other names** HORAM COMMUNITY PLAYGROUP

**Status** Registered

**Legal form** Other

**Registered** 1993-11-23

**Register** [View on the Charity Commission register](#)

## Contact

---

**Address** Horam Village Hall  
Horam  
Heathfield  
East Sussex  
TN21 0JE

**Phone** 01435 812192

**Email** [horampreschool@btinternet.com](mailto:horampreschool@btinternet.com)

**Website** [www.horampreschool.org.uk](http://www.horampreschool.org.uk)

## Activities

---

**Objects:** TO ENHANCE THE DEVELOPMENT AND EDUCATION OF CHILDREN UNDER STATUTORY SCHOOL AGE BY ENCOURAGING PARENTS TO UNDERSTAND AND PROVIDE FOR THE NEEDS OF THEIR CHILDREN THROUGH COMMUNITY GROUPS

**Activities:** TO ENHANCE THE DEVELOPMENT AND EDUCATION OF CHILDREN UNDER STATUTORY SCHOOL AGE BY ENCOURAGING PARENTS TO UNDERSTAND AND PROVIDE THE NEEDS OF THEIR CHILDREN THROUGH COMMUNITY GROUPS.

## Classification

---

- **How:** Provides Services
- **What:** Education/training
- **Who:** Children/young People

## Geography

- East Sussex

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-07-31	-	-	-	-
2024-07-31	£100,222	£102,578	-	-
2023-07-31	£52,656	£77,381	-	-
2022-07-31	£72,927	£77,450	-	-
2021-07-31	£80,042	£70,088	-	-
2020-07-31	£68,718	£54,661	-	-

## Trustees

Name	Role	Appointed
Lydia Offen	Chair	2023-01-12
Carol Curd		2025-06-11
Emma Silburn		2025-06-11
Natalie Bishop		2024-03-06

**HORAM COMMUNITY PRE-SCHOOL**

England & Wales - Charity number 1028918

---

# Accounts

---

**HORAM COMMUNITY PRE-SCHOOL  
TRUSTEES' REPORT AND ACCOUNTS  
FOR THE YEAR ENDED 31 JULY 2024**

**Charity Registration No. 1028918**

**HORAM COMMUNITY PRE-SCHOOL**  
**Financial Statements**  
**for the year ended 31 July 2024**  
**Legal and Administrative Information**

**Trustees:**

Mrs Lydia Offen  
Mrs Angela Dean  
Mrs Alice Neal  
Mrs HollyJones  
Mrs Natalie Bishop  
Ms Megan Tamplin  
Mrs Lawdawn Richardson  
Ms Hayley Webb

**Secretary:**

Mrs Alice Neal

**Charity Number:**

1028918

**Principal address:**

Horam Village Hall  
Horam  
East Sussex  
TN21 0JE

**Independent examiner:**

Julie Manktelow FCCA  
River Mead Nursery  
Foods Lane  
Vines Cross  
Horam  
TN21 9HB

# HORAM COMMUNITY PRE-SCHOOL

## Contents of the Financial Statements for the Year Ended 31 July 2024

	<b>Page</b>
Trustees' report	1 - 2
Independent examiner's report	3
Statement of financial activities	4
Balance Sheet	5
Notes to the accounts	6 - 8

# HORAM COMMUNITY PRE-SCHOOL

## Trustees' Report for the Year Ended 31 July 2024

The trustees present their report and accounts for the year ended 31 July 2024

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's [governing document], the Charities Act 2011 and the Statement of Recommended Practice, "Accounting and Reporting by Charities", issued in March 2005.

### **Structure, governance and management**

The trustees who served during the year were:

Mrs Lydia Offen  
Mrs Angela Dean  
Mrs Alice Neal  
Mrs Holly Jones  
Mrs Natalie Bishop  
Ms Megan Tamplin  
Mrs Lawdawn Richardson  
Ms Hayley Webb

The trustees who were appointed during the year were:

The trustees are generally appointed at each Annual General Meeting in June each year. This applies to the main posts of Chair, Treasurer and Secretary. While further appointments may be made at the time, some also occur during the year depending on the intake of pupils and the availability of parents, whom form the bulk of the committee each year.

50% of the committee is made up from this resource of new or existing pupil's parents.

Additional members may be co-opted on for their unique skills in fundraising/other areas as required.

There are no related parties or associations that operate in conjunction with the pre-school either with or without any financial interest. The school is supported by local authority funding, funding from parents for additional sessions, fund raising to provide new equipment and maintain existing facilities and some donations.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

## Objectives and activities

The charity's objectives are:

"TO ENHANCE THE DEVELOPMENT AND EDUCATION OF CHILDREN UNDER STATUTORY SCHOOL AGE BY ENCOURAGING PARENTS TO UNDERSTAND AND PROVIDE THE NEEDS OF THEIR CHILDREN THROUGH COMMUNITY GROUPS".

This is being achieved.

The policies adopted in the furtherance of these objectives are: Children's rights and Entitlements, Valuing Diversity and Promoting Equality, Safeguarding Children and Child Protection, Special Educational Needs, Parental Involvement, Working in Partnership with other agencies.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

## Achievements and Performance and Financial Review

After a severe loss in funds during FYE 2023, we ended 2024 only -£2,355 in the red.

This is a huge improvement from the previous year's losses of -£24,725.

This is due to the diligence and support of staff and committee members.

With particular thanks to the staff for their hard work, patience and unending enthusiasm.

We were also able to increase staff wages, purchase new equipment and replace damaged/worn items

We gained for children and were able to provide each of them with items/equipment that matched any

It has been an interesting year for the preschool! At the last AGM (in March 2024) we started to recruit a new set of Committee members but unfortunately, due to a variety of reasons, including children moving to school or just busy lives, we have lost members throughout the year.

Fundraising has been difficult this year for the Committee. In July a Quiz Evening was arranged, hosted by Angela Dean, who is the brains behind the successful quiz nights we have had in the past. Unfortunately, the date and time for the quiz clashed with a very important event... the Euros quarter final, England vs Switzerland! This could never have been predicted but unfortunately, our little preschool didn't get to compete with that and despite all the best efforts of the Committee we just didn't get the opportunity to open the door.

Later in July we held our usual pitch at Horam Fun Day – the bar! And that was a great success, thanks to the organisation of Angela who represented the preschool on the Village Fun Day Committee and ran the bar for the day. All Committee members chipped in some time and effort and the bar was a great success, raising £600 for the preschool. I want to take this opportunity to thank the Trustees and the staff for their efforts over the year, it is truly appreciated and doesn't go unnoticed.

An exciting development this year has been the implementation of the digital learning journey using Tapestry for all observations and assessments. Tapestry allows staff and families to record observations of children's learning. Many schools in the area use Tapestry for their reception children, so for parents, it's good to see their children using it early on and for staff, although it still takes time to record observations, the amount of time spent is reduced. Videos are also a great way to capture learning and conversations in "real time".

Another of Tapestry's benefits is the all important "parent voice". No one knows children better than their parents, so Tapestry allows for parents to upload photos and/or videos of their children at home demonstrating their learning, which staff can then look at with their key children and extend the learning in the preschool. This is an area that staff wish to develop as not all parents are accessing Tapestry. Parents' observations are as important as those completed by the staff, so please don't be afraid to share what you see/hear at home!

The Committee made the reluctant decision to make a small increase in fees from April 2024 onwards to help offset the increased costs of running the Pre-School. We started the year, following 2024, confident that, with the number of children on the preschool books, we could continue to operate at the level inherited from the previous year. However, I am sorry to say that we have not been able to raise the fees we have in previous years. Our treasurer, Angela will go into more detail on our financial situation. Raising funds needs to be a key priority for the preschool committee this year, as due to rising costs in national living wage, national insurance contributions as well as increases in food costs, with a significant fundraising effort our Community Preschool is at real financial risk. With this in mind, I am hoping for such a good turnout tonight and hope that new members of the Committee can bring fundraising ideas that are going to make a real difference.

On behalf of the board of trustees

Mrs Lydia Offen  
Trustee  
Dated

# HORAM COMMUNITY PRE-SCHOOL

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF HORAM COMMUNITY PRE-SCHOOL for the Year Ended 31 July 2024

I report on the accounts of the charity for the year ended 31 July 2024, which are set out on pages 4 to 8.

### **Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under the section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- (i) examine the accounts under section 145 of the 2011 Act;
- (ii) to follow the procedures laid down in the general Directions given by the Charity Commission under section 145 (5)(b) of the 2011 Act; and
- (iii) to state whether particular matters have come to my attention

### **Basis of independent examiner's report**

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination include 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 you as 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 matter has come to my attention:

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
  - (i) to keep accounting records in accordance with section 130 of the 2011 Act; and
  - (ii) to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act;have not been met; or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Julie Manktelow FCCA  
River Mead Nursery  
Foord Lane  
Vines Cross  
Horam  
East Sussex  
TN21 9HB

Dated Jun-25

# HORAM COMMUNITY PRE-SCHOOL

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT for the Year Ended 31 July 2024

	Notes	Year Ended 31-Jul-24 £	Year Ended 31-Jul-23 £
<b>Incoming resources from generated funds</b>			
Donations and legacies	2	595	675
Investment Income	3	485	354
		<u>1,080</u>	<u>1,029</u>
Incoming resources from charitable activities	4	<u>99,142</u>	<u>51,627</u>
<b>Total incoming resources</b>		<u>100,222</u>	<u>52,656</u>
<b><u>Resources expended</u></b>			
<b>Charitable activities</b>			
Running Horam Community Pre-school		<u>102,428</u>	<u>77,231</u>
Governance Costs		<u>150</u>	<u>150</u>
<b>Total resources expended</b>		<u>102,578</u>	<u>77,381</u>
<b>Net income for the year/ Net movement in the funds</b>		<b>(2,355)</b>	<b>(24,725)</b>
Fund balances at 1 August 2023		<u>39,792</u>	<u>64,517</u>
<b>Fund balances at 31 July 2024</b>		<u><u>37,437</u></u>	<u><u>39,792</u></u>

# HORAM COMMUNITY PRE-SCHOOL

## Balance Sheet as at 31 July 2024

	Notes	2024		2023	
		£	£	£	£
<b>Current Assets</b>					
Debtors	9	0		190	
Cash at bank and in hand		<u>38,254</u>		<u>40,346</u>	
		38,254		40,536	
<b>Creditors: amounts falling due within one year</b>					
	10	<u>(817)</u>		<u>(744)</u>	
			<u>37,437</u>		<u>39,792</u>
<b>Total assets less current liabilities</b>			<u><u>37,437</u></u>		<u><u>39,792</u></u>
<b>Income funds</b>					
Unrestricted funds			<u>37,437</u>		<u>39,792</u>
			<u><u>37,437</u></u>		<u><u>39,792</u></u>

The accounts were approved by the trustees on 11th June 2025

**Mrs L Offen**  
Trustee

**Mrs A Dean**  
Trustee

# HORAM COMMUNITY PRE-SCHOOL

## NOTES TO THE ACCOUNTS for the year ended 31 July 2024

### 1 Accounting policies

#### 1 Basis of preparation

The accounts have been prepared under the historical cost convention.

The accounts have been prepared in accordance with applicable accounting standards, the Statement of Recommended Practice, "Accounting and Reporting by Charities", issued in March 2005 and the Charities Act 2011.

#### 2 Donations and legacies

	2024 £	2023 £
Donations and gifts	<u>595</u>	<u>675</u>

#### 3 Investment income

	2024 £	2023 £
Interest receivable	<u>485</u>	<u>354</u>

#### 4 Incoming resources from charitable activities

	2024 £	2023 £
Session and registration fees	<u>99,142</u>	<u>51,627</u>

# HORAM COMMUNITY PRE-SCHOOL

## NOTES TO THE ACCOUNTS (continued) for the year ended 31 July 2024

### 5 Total resources expended

	Staff Costs £	Other Costs £	Total 2024 £	Total 2023 £
<b>Charitable Activities</b>				
<u>Running Horam Community Pre-School</u>				
Activities undertaken directly	87,358	15,070	102,428	77,231
<b>Governance costs</b>		150	150	150
Session and registration fees	87,358	15,220	102,578	77,381

### 6 Activities undertaken directly

	2024 £	2023 £
Other costs relating to running Horam Community Pre-school comprise:		
Rent	8,027	7,360
Equipment	4,240	2,505
Insurance	988	862
Other	298	829
Provision for bad debts	0	0
Staff training	480	185
Printing, postage, and stationery	1,037	1,093
Telephone	0	0
	15,070	12,834

### 7 Trustees

None of the trustees(or any person connected with them) receive any remuneration during the year.

# HORAM COMMUNITY PRE-SCHOOL

## NOTES TO THE ACCOUNTS (continued) for the year ended 31 July 2024

### 8 Employees

#### Number of Employees

	<b>2024</b> <b>Number</b>	<b>2023</b> <b>Number</b>
Employees	<u>7</u>	<u>6</u>

#### Employment Costs

	<b>2024</b> <b>£</b>	<b>2023</b> <b>£</b>
Wages and salaries	<u>87,358</u>	<u>64,397</u>

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

### 9 Debtors

	<b>2024</b> <b>£</b>	<b>2023</b> <b>£</b>
Taxes and social security costs	0	0
Trade Debtors	<u>0</u>	<u>190</u>
	<u>0</u>	<u>190</u>

### 10 Creditors: amounts falling due within one year

	<b>2024</b> <b>£</b>	<b>2023</b> <b>£</b>
Bank overdrafts	0	0
Trade creditors	0	0
Taxes and social security costs	517	144
Accruals	300	600
	<u>817</u>	<u>744</u>

**HORAM COMMUNITY PRE-SCHOOL**

England & Wales - Charity number 1028918

---

# Accounts

---

**HORAM COMMUNITY PRE-SCHOOL  
TRUSTEES' REPORT AND ACCOUNTS  
FOR THE YEAR ENDED 31 JULY 2023**

**Charity Registration No. 1028918**

**HORAM COMMUNITY PRE-SCHOOL**  
**Financial Statements**  
**for the year ended 31 July 2023**  
**Legal and Administrative Information**

<b>Trustees:</b>	Mrs C Chester Ms R Macklen Mrs L Offen Mrs A Dean Mrs L Richardson Mrs H Jones Mrs C Chester Ms R Macklen Mrs F Misner Ms H Webb
<b>Secretary:</b>	Mrs A Neal
<b>Charity Number:</b>	1028918
<b>Principal address:</b>	Horam Village Hall Horam East Sussex TN21 0JE
<b>Independent examiner:</b>	Julie Manktelow FCCA River Mead Nursery Foods Lane Vines Cross Horam TN21 9HB

# HORAM COMMUNITY PRE-SCHOOL

## Contents of the Financial Statements for the Year Ended 31 July 2023

	<b>Page</b>
Trustees' report	1 - 2
Independent examiner's report	3
Statement of financial activities	4
Balance Sheet	5
Notes to the accounts	6 - 8

# HORAM COMMUNITY PRE-SCHOOL

## Trustees' Report for the Year Ended 31 July 2023

The trustees present their report and accounts for the year ended 31 July 2023

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's [governing document], the Charities Act 2011 and the Statement of Recommended Practice, "Accounting and Reporting by Charities", issued in March 2005.

### **Structure, governance and management**

The trustees who served during the year were:

Mrs L Richardson  
Mrs H Jones  
Mrs C Chester  
Ms R Macklen  
Mrs F Misner  
Mrs A Neal  
Ms H Webb

The trustees who were appointed during the year were:

Mrs L Offen  
Mrs A Dean

The trustees are generally appointed at each Annual General Meeting in June each year. This applies to the main posts of Chair, Treasurer and Secretary. While further appointments may be made at the time, some also occur during the year depending on the intake of pupils and the availability of parents, whom form the bulk of the committee each year.

70% of the committee is made up from this resource of new or existing pupil's parents.

Additional members may be co-opted on for their unique skills in fundraising/other areas as required.

There are no related parties or associations that operate in conjunction with the pre-school either with or without any financial interest. The school is supported by local authority funding, funding from parents for additional sessions, fund raising to provide new equipment and maintain existing facilities and some donations.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

## **Objectives and activities**

The charity's objectives are:

"TO ENHANCE THE DEVELOPMENT AND EDUCATION OF CHILDREN UNDER STATUTORY SCHOOL AGE BY ENCOURAGING PARENTS TO UNDERSTAND AND PROVIDE THE NEEDS OF THEIR CHILDREN THROUGH COMMUNITY GROUPS".

This is being achieved.

The policies adopted in the furtherance of the these objectives are: Children's rights and Entitlements, Valuing Diversity and Promoting Equality, Safeguarding Children and Child Protection, Special Educational Needs, Parental Involvement, Working in Partnership with other agencies.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

## **Achievements and Performance and Financial Review**

Firstly, I want to say a warm welcome and thank you all for coming today.

It needs to be acknowledged that it has been a challenging year for preschool finances. We started the financial year with a significant deficit due to the loss of funding over several months as a result of the initial Ofsted Inspection in May 2022. The preschool was fortunate We end the 2023 Financial year with a deficit of -£24,841.60. A substantial loss compared to the previous year's deficit of -£4,489.19. This loss is almost solely down to our funding being withdrawn, after our downgrade from Good to Inadequate following an OFSTED inspection in May 2022.

Due to the hard work of all our staff and committee, our subsequent OFSTED inspection in October 2022, brought us back to Good (as a community run preschool, it is unheard of to get Outstanding) and our funding resumed.

This 6 months lack of ESCC funding caused us to lose almost £20,000! Thankfully, we have always maintained a healthy reserve of 6 months running costs (in accordance with the charities commission target) and we have been able to manage this financial loss due to previous years diligence.

We continue to maintain very positive relationships with our local primary school, Maynards Green; some preschool staff have recently enjoyed going into Reception Class as a "secret reader." In addition, a positive link with St Mary's School has also been developed, with students from the school using wood donated to the preschool to build wooden planters for the preschool's garden area.

On behalf of the board of trustees I would like to take this opportunity to thank Angela, Amy, Lara, Gina, Jo and Mandy who all work tirelessly to ensure the preschool runs smoothly and the children are provided with the best care and education possible.

On behalf of the board of trustees

Mrs L Offen

Trustee

Dated 6th March 2024

# HORAM COMMUNITY PRE-SCHOOL

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF HORAM COMMUNITY PRE-SCHOOL for the Year Ended 31 July 2023

I report on the accounts of the charity for the year ended 31 July 2023, which are set out on pages 4 to 8.

### **Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under the section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- (i) examine the accounts under section 145 of the 2011 Act;
- (ii) to follow the procedures laid down in the general Directions given by the Charity Commission under section 145 (5)(b) of the 2011 Act; and
- (iii) to state whether particular matters have come to my attention

### **Basis of independent examiner's report**

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination include 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 you as 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 matter has come to my attention:

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
  - (i) to keep accounting records in accordance with section 130 of the 2011 Act; and
  - (ii) to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act;have not been met; or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Julie Manktelow FCCA  
River Mead Nursery  
Foord Lane  
Vines Cross  
Horam  
East Sussex  
TN21 9HB

Dated Jun-25

# HORAM COMMUNITY PRE-SCHOOL

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT for the Year Ended 31 July 2023

	Notes	Year Ended 31-Jul-23 £	Year Ended 31-Jul-22 £
<b>Incoming resources from generated funds</b>			
Donations and legacies	2	675	751
Investment Income	3	354	22
		<u>1,029</u>	<u>773</u>
Incoming resources from charitable activities	4	<u>51,627</u>	<u>72,154</u>
<b>Total incoming resources</b>		<u>52,656</u>	<u>72,927</u>
<b><u>Resources expended</u></b>			
<b>Charitable activities</b>			
Running Horam Community Pre-school		<u>77,231</u>	<u>77,325</u>
Governance Costs		<u>150</u>	<u>125</u>
<b>Total resources expended</b>		<u>77,381</u>	<u>77,450</u>
<b>Net income for the year/ Net movement in the funds</b>		<b>(24,725)</b>	<b>(4,523)</b>
Fund balances at 1 August 2022		<u>64,517</u>	<u>69,040</u>
<b>Fund balances at 31 July 2023</b>		<u><u>39,792</u></u>	<u><u>64,517</u></u>

# HORAM COMMUNITY PRE-SCHOOL

## Balance Sheet as at 31 July 2023

	Notes	2023		2022	
		£	£	£	£
<b>Current Assets</b>					
Debtors	9	190		96	
Cash at bank and in hand		<u>40,346</u>		<u>65,187</u>	
		40,536		65,283	
<b>Creditors: amounts falling due within one year</b>					
	10	<u>(744)</u>		<u>(766)</u>	
			<u>39,792</u>		<u>64,517</u>
<b>Total assets less current liabilities</b>			<u><u>39,792</u></u>		<u><u>64,517</u></u>
<b>Income funds</b>					
Unrestricted funds			<u>39,792</u>		<u>64,517</u>
			<u><u>39,792</u></u>		<u><u>64,517</u></u>

The accounts were approved by the trustees on March 2024

**Mrs L Offen**  
Trustee

**Mrs A Dean**  
Trustee

# HORAM COMMUNITY PRE-SCHOOL

## NOTES TO THE ACCOUNTS for the year ended 31 July 2023

### 1 Accounting policies

#### 1 Basis of preparation

The accounts have been prepared under the historical cost convention.

The accounts have been prepared in accordance with applicable accounting standards, the Statement of Recommended Practice, "Accounting and Reporting by Charities", issued in March 2005 and the Charities Act 2011.

#### 2 Donations and legacies

	2023 £	2022 £
Donations and gifts	<u>675</u>	<u>751</u>

#### 3 Investment income

	2023 £	2022 £
Interest receivable	<u>354</u>	<u>21</u>

#### 4 Incoming resources from charitable activities

	2023 £	2022 £
Session and registration fees	<u>51,627</u>	<u>72,154</u>

# HORAM COMMUNITY PRE-SCHOOL

## NOTES TO THE ACCOUNTS (continued) for the year ended 31 July 2023

### 5 Total resources expended

	Staff Costs £	Other Costs £	Total 2023 £	Total 2022 £
<b>Charitable Activities</b>				
<u>Running Horam Community Pre-School</u>				
Activities undertaken directly	64,397	12,834	77,231	77,325
<b>Governance costs</b>		150	150	125
Session and registration fees	64,397	12,984	77,381	77,450

### 6 Activities undertaken directly

	2023 £	2022 £
Other costs relating to running Horam Community Pre-school comprise:		
Rent	7,360	6,737
Equipment	2,505	4,953
Insurance	862	837
Other	829	368
Provision for bad debts	0	211
Staff training	185	195
Printing, postage, and stationery	1,093	1,118
Telephone	0	0
	12,834	14,419

### 7 Trustees

None of the trustees(or any person connected with them) receive any remuneration during the year.

# HORAM COMMUNITY PRE-SCHOOL

## NOTES TO THE ACCOUNTS (continued) for the year ended 31 July 2023

### 8 Employees

#### Number of Employees

	<b>2023</b> <b>Number</b>	2022 Number
Employees	<u>6</u>	<u>6</u>

#### Employment Costs

	<b>2023</b> <b>£</b>	2022 £
Wages and salaries	<u>64,397</u>	<u>62,906</u>

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

### 9 Debtors

	<b>2023</b> <b>£</b>	2022 £
Taxes and social security costs	0	0
Trade Debtors	<u>190</u>	<u>96</u>
	<u>190</u>	<u>96</u>

### 10 Creditors: amounts falling due within one year

	<b>2023</b> <b>£</b>	2022 £
Bank overdrafts	0	0
Trade creditors	0	0
Taxes and social security costs	144	202
Accruals	600	564
	<u>744</u>	<u>766</u>

**HORAM COMMUNITY PRE-SCHOOL**

England & Wales - Charity number 1028918

---

# Accounts

---

**HORAM COMMUNITY PRE-SCHOOL  
TRUSTEES' REPORT AND ACCOUNTS  
FOR THE YEAR ENDED 31 JULY 2021**

**Charity Registration No. 1028918**

**HORAM COMMUNITY PRE-SCHOOL**  
**Financial Statements**  
**for the year ended 31 July 2021**  
**Legal and Administrative Information**

**Trustees:**

Mrs C Chester  
Ms R Macklen  
Ms G Young  
Mr J Richardson

**Secretary:**

Ms G Young

**Charity Number:**

1028918

**Principal address:**

Horam Village Hall  
Horam  
East Sussex  
TN21 0JE

**Independent examiner:**

Julie Manktelow FCCA  
River Mead Nursery  
Foords Lane  
Vines Cross  
Horam  
TN21 9HB

# HORAM COMMUNITY PRE-SCHOOL

## Contents of the Financial Statements for the Year Ended 31 July 2021

	<b>Page</b>
Trustees' report	1 - 2
Independent examiner's report	3
Statement of financial activities	4
Balance Sheet	5
Notes to the accounts	6 - 8

# HORAM COMMUNITY PRE-SCHOOL

## Trustees' Report for the Year Ended 31 July 2021

The trustees present their report and accounts for the year ended 31 July 2021

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's [governing document], the Charities Act 2011 and the Statement of Recommended Practice, "Accounting and Reporting by Charities", issued in March 2005.

### **Structure, governance and management**

The trustees who served during the year were:

Mrs C Chester  
Ms R Macklen  
Ms G Young  
Mr J Richardson

The trustees who were appointed during the year were:

The trustees are generally appointed at each Annual General Meeting in June each year. This applies to the main posts of Chair, Treasurer and Secretary. While further appointments may be made at the time, some also occur during the year depending on the intake of pupils and the availability of parents, whom form the bulk of the committee each year.

50% of the committee is made up from this resource of new or existing pupil's parents.

Additional members may be co-opted on for their unique skills in fundraising/other areas as required.

There are no related parties or associations that operate in conjunction with the pre-school either with or without any financial interest. The school is supported by local authority funding, funding from parents for additional sessions, fund raising to provide new equipment and maintain existing facilities and some donations.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

### **Objectives and activities**

The charity's objectives are:

"TO ENHANCE THE DEVELOPMENT AND EDUCATION OF CHILDREN UNDER STATUTORY SCHOOL AGE BY ENCOURAGING PARENTS TO UNDERSTAND AND PROVIDE THE NEEDS OF THEIR CHILDREN THROUGH COMMUNITY GROUPS".

This is being achieved.

The policies adopted in the furtherance of the these objectives are: Children's rights and Entitlements, Valuing Diversity and Promoting Equality, Safeguarding Children and Child Protection, Special Educational Needs, Parental Involvement, Working in Partnership with other agencies.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

### **Achievements and Performance and Financial Review**

I am delighted to report that, once again, we have increased the level of our reserves to £69,040 up from £59,086 last financial year.

This has been achieved despite continuing investment being made into our staff team, training and development and additional equipment and resources being made available to our children within the setting, together with the challenges presented to us due to the COVID global pandemic. Strenuous efforts have been made to keep running costs as low as possible without detracting from the service provided.

As in previous years, we made a conscious effort to lower the extent of our fundraising activities to reduce the pressure placed on parents, the local community and local businesses to continually support our functions, and also as the size of the committee is greatly reduced.

We have continued to take full advantage of grant funding that may be available and in this respect we are appreciative of Horam Parish Council for their continued support.

The Management Committee is once again delighted to have achieved our goal of six months expenditure in reserves. We continue to be positive in our outlook for further investment in staffing and resources to enable the Pre-school further towards our ambition of an Outstanding Ofsted rating, whilst maintaining the Charities Commission guideline on the level of reserves held.

The coming financial year looks very positive in terms of children on the register and I am confident that our financial performance will be maintained for the coming year. However, the committee must be mindful that COVID will continue to have an effect on the setting for some months to come.

Horam Community Pre-School continues to maintain very positive relationships with our local primary school, Maynards Green, which has enabled the reputation of the Pre-School to flourish and prosper throughout the local villages and towns.

On behalf of the board of trustees

Ms R Macklen

Trustee

Dated 9th December 2021

# HORAM COMMUNITY PRE-SCHOOL

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF HORAM COMMUNITY PRE-SCHOOL for the Year Ended 31 July 2021

I report on the accounts of the charity for the year ended 31 July 2021, which are set out on pages 4 to 8.

### **Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under the section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- (i) examine the accounts under section 145 of the 2011 Act;
- (ii) to follow the procedures laid down in the general Directions given by the Charity Commission under section 145 (5)(b) of the 2011 Act; and
- (iii) to state whether particular matters have come to my attention

### **Basis of independent examiner's report**

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination include 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 you as 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 matter has come to my attention:

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
  - (i) to keep accounting records in accordance with section 130 of the 2011 Act; and
  - (ii) to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act;have not been met; or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Julie Manktelow FCCA  
River Mead Nursery  
Foord Lane  
Vines Cross  
Horam  
East Sussex  
TN21 9HB

Dated 31st October 2021

# HORAM COMMUNITY PRE-SCHOOL

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT for the Year Ended 31 July 2021

	Notes	Year Ended 31-Jul-21 £	Year Ended 31-Jul-20 £
<b>Incoming resources from generated funds</b>			
Donations and legacies	2	801	311
Investment Income	3	<u>5</u>	<u>60</u>
		806	371
Incoming resources from charitable activities	4	<u>79,236</u>	<u>68,347</u>
<b>Total incoming resources</b>		<u>80,042</u>	<u>68,718</u>
<b><u>Resources expended</u></b>			
<b>Charitable activities</b>			
Running Horam Community Pre-school		<u>69,963</u>	<u>54,536</u>
Governance Costs		<u>125</u>	<u>125</u>
<b>Total resources expended</b>		<u>70,088</u>	<u>54,661</u>
<b>Net income for the year/ Net movement in the funds</b>		9,954	14,057
Fund balances at 1 August 2020		<u>59,086</u>	<u>45,029</u>
<b>Fund balances at 31 July 2021</b>		<u><u>69,040</u></u>	<u><u>59,086</u></u>

# HORAM COMMUNITY PRE-SCHOOL

## Balance Sheet as at 31 July 2021

	Notes	2021		2020	
		£	£	£	£
<b>Current Assets</b>					
Debtors	9	0		67	
Cash at bank and in hand		<u>69,676</u>		<u>59,186</u>	
		69,676		59,253	
<b>Creditors: amounts falling due within one year</b>					
	10	<u>(636)</u>		<u>(167)</u>	
			<u>69,040</u>		<u>59,086</u>
<b>Total assets less current liabilities</b>			<u><u>69,040</u></u>		<u><u>59,086</u></u>
<b>Income funds</b>					
Unrestricted funds			<u>69,040</u>		<u>59,086</u>
			<u><u>69,040</u></u>		<u><u>59,086</u></u>
			(0)		

The accounts were approved by the trustees on 9th December 2021

**Ms R Macklen**  
Trustee

**Ms C Chester**  
Trustee

# HORAM COMMUNITY PRE-SCHOOL

## NOTES TO THE ACCOUNTS for the year ended 31 July 2021

### 1 Accounting policies

#### 1 Basis of preparation

The accounts have been prepared under the historical cost convention.

The accounts have been prepared in accordance with applicable accounting standards, the Statement of Recommended Practice, "Accounting and Reporting by Charities", issued in March 2005 and the Charities Act 2011.

#### 2 Donations and legacies

	2021 £	2020 £
Donations and gifts	<u>801</u>	<u>311</u>

#### 3 Investment income

	2021 £	2020 £
Interest receivable	<u>5</u>	<u>60</u>

#### 4 Incoming resources from charitable activities

	2021 £	2020 £
Session and registration fees	<u>79,236</u>	<u>68,347</u>

# HORAM COMMUNITY PRE-SCHOOL

## NOTES TO THE ACCOUNTS (continued) for the year ended 31 July 2021

### 5 Total resources expended

	Staff Costs £	Other Costs £	Total 2021 £	Total 2020 £
<b>Charitable Activities</b>				
<u>Running Horam Community Pre-School</u>				
Activities undertaken directly	55,142	14,820	69,963	54,536
<b>Governance costs</b>		125	125	125
Session and registration fees	<u>55,142</u>	<u>14,945</u>	<u>70,088</u>	<u>54,661</u>

### 6 Activities undertaken directly

	2021 £	2020 £
Other costs relating to running Horam Community Pre-school comprise:		
Rent	6,880	3,254
Equipment	4,032	1,927
Insurance	821	811
Other	837	957
Provision for bad debts	228	0
Staff training	492	378
Printing, postage, and stationery	1,432	463
Telephone	98	442
	<u>14,820</u>	<u>8,232</u>

### 7 Trustees

None of the trustees (or any person connected with them) receive any remuneration during the year.

# HORAM COMMUNITY PRE-SCHOOL

## NOTES TO THE ACCOUNTS (continued) for the year ended 31 July 2021

### 8 Employees

#### Number of Employees

	2021 Number	2020 Number
Employees	<u>6</u>	<u>7</u>

#### Employment Costs

	2021 £	2020 £
Wages and salaries	<u>54,984</u>	<u>46,304</u>

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

### 9 Debtors

	2021 £	2020 £
Taxes and social security costs	0	0
Trade Debtors	<u>0</u>	<u>67</u>
	<u>0</u>	<u>67</u>

### 10 Creditors: amounts falling due within one year

	2021 £	2020 £
Bank overdrafts	0	0
Trade creditors	0	0
Taxes and social security costs	158	42
Accruals	478	125
	<u>636</u>	<u>167</u>

**HORAM COMMUNITY PRE-SCHOOL**

England & Wales - Charity number 1028918

---

# Accounts

---

**HORAM COMMUNITY PRE-SCHOOL  
TRUSTEES' REPORT AND ACCOUNTS  
FOR THE YEAR ENDED 31 JULY 2020**

**Charity Registration No. 1028918**

**HORAM COMMUNITY PRE-SCHOOL**  
**Financial Statements**  
**for the year ended 31 July 2020**  
**Legal and Administrative Information**

**Trustees:**

Mrs C Chester  
Ms R Macklen  
Ms G Young  
Mr J Richardson

**Secretary:**

Ms G Young

**Charity Number:**

1028918

**Principal address:**

Horam Village Hall  
Horam  
East Sussex  
TN21 0JE

**Independent examiner:**

Julie Manktelow FCCA  
River Mead Nursery  
Foords Lane  
Vines Cross  
Horam  
TN21 9HB

# HORAM COMMUNITY PRE-SCHOOL

## Contents of the Financial Statements for the Year Ended 31 July 2020

	<b>Page</b>
Trustees' report	1 - 2
Independent examiner's report	3
Statement of financial activities	4
Balance Sheet	5
Notes to the accounts	6 - 8

# HORAM COMMUNITY PRE-SCHOOL

## Trustees' Report for the Year Ended 31 July 2020

The trustees present their report and accounts for the year ended 31 July 2020

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's [governing document], the Charities Act 2011 and the Statement of Recommended Practice, "Accounting and Reporting by Charities", issued in March 2005.

### **Structure, governance and management**

The trustees who served during the year were:

Mrs C Chester  
Ms R Macklen  
Ms G Young

The trustees who were appointed during the year were:

Mr J Richardson (April 2020)

The trustees are generally appointed at each Annual General Meeting in June each year. This applies to the main posts of Chair, Treasurer and Secretary. While further appointments may be made at the time, some also occur during the year depending on the intake of pupils and the availability of parents, whom form the bulk of the committee each year.

50% of the committee is made up from this resource of new or existing pupil's parents.

Additional members may be co-opted on for their unique skills in fundraising/other areas as required.

There are no related parties or associations that operate in conjunction with the pre-school either with or without any financial interest. The school is supported by local authority funding, funding from parents for additional sessions, fund raising to provide new equipment and maintain existing facilities and some donations.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

### **Objectives and activities**

The charity's objectives are:

"TO ENHANCE THE DEVELOPMENT AND EDUCATION OF CHILDREN UNDER STATUTORY SCHOOL AGE BY ENCOURAGING PARENTS TO UNDERSTAND AND PROVIDE THE NEEDS OF THEIR CHILDREN THROUGH COMMUNITY GROUPS".

This is being achieved.

The policies adopted in the furtherance of the these objectives are: Children's rights and Entitlements, Valuing Diversity and Promoting Equality, Safeguarding Children and Child Protection, Special Educational Needs, Parental Involvement, Working in Partnership with other agencies.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

### **Achievements and Performance and Financial Review**

I am delighted to report that, once again, we have increased the level of our reserves to £59,086 up from £45,029 last financial year.

This has been achieved despite continuing investment being made into our staff team, training and development and additional equipment and resources being made available to our children within the setting, together with the challenges presented to us due to the COVID global pandemic. Strenuous efforts have been made to keep running costs as low as possible without detracting from the service provided.

From September 2019 to March 2020, we made a conscious effort to lower the extent of our fundraising activities to reduce the pressure placed on parents, the local community and local businesses to continually support our functions, and also as the size of the committee is greatly reduced.

Sadly at the end of March 2020 the country went into lockdown due to the coronavirus, which meant closing the pre-school to all those apart from key-worker children until September 2020. This provided financially very challenging for the management committee who had to make some difficult choices regarding furlough and wages.

We have continued to take full advantage of grant funding that may be available and in this respect we are appreciative of Horam Parish Council for their continued support.

The Management Committee is once again delighted to have achieved our goal of six months expenditure in reserves. We continue to be positive in our outlook for further investment in staffing and resources to enable the Pre-school further towards our ambition of an Outstanding Ofsted rating, whilst maintaining the Charities Commission guideline on the level of reserves held.

The coming financial year looks very positive in terms of children on the register and I am confident that our financial performance will be maintained for the coming year. However, the committee must be mindful that COVID will continue to have an effect on the setting for some months to come.

Horam Community Pre-School continues to maintain very positive relationships with our local primary school, Maynards Green, which has enabled the reputation of the Pre-School to flourish and prosper throughout the local villages and towns.

On behalf of the board of trustees

Ms R Macklen  
Trustee

Dated 3rd February 2021

# HORAM COMMUNITY PRE-SCHOOL

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF HORAM COMMUNITY PRE-SCHOOL for the Year Ended 31 July 2020

I report on the accounts of the charity for the year ended 31 July 2020, which are set out on pages 4 to 8.

### **Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under the section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- (i) examine the accounts under section 145 of the 2011 Act;
- (ii) to follow the procedures laid down in the general Directions given by the Charity Commission under section 145 (5)(b) of the 2011 Act; and
- (iii) to state whether particular matters have come to my attention

### **Basis of independent examiner's report**

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination include 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 you as 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 matter has come to my attention:

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
  - (i) to keep accounting records in accordance with section 130 of the 2011 Act; and
  - (ii) to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act;have not been met; or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Julie Manktelow FCCA  
River Mead Nursery  
Foord Lane  
Vines Cross  
Horam  
East Sussex  
TN21 9HB

Dated 14th January 2021

# HORAM COMMUNITY PRE-SCHOOL

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT for the Year Ended 31 July 2020

	Notes	Year Ended 31-Jul-20 £	Year Ended 31-Jul-19 £
<b>Incoming resources from generated funds</b>			
Donations and legacies	2	311	1,045
Investment Income	3	60	48
		<u>371</u>	<u>1,094</u>
Incoming resources from charitable activities	4	<u>68,347</u>	<u>57,882</u>
<b>Total incoming resources</b>		<u>68,718</u>	<u>58,976</u>
<b><u>Resources expended</u></b>			
<b>Charitable activities</b>			
Running Horam Community Pre-school		<u>54,536</u>	<u>51,464</u>
Governance Costs		<u>125</u>	<u>125</u>
<b>Total resources expended</b>		<u>54,661</u>	<u>51,589</u>
<b>Net income for the year/ Net movement in the funds</b>		14,057	7,387
Fund balances at 1 August 2018		<u>45,029</u>	<u>37,642</u>
<b>Fund balances at 31 July 2019</b>		<u><u>59,086</u></u>	<u><u>45,029</u></u>

# HORAM COMMUNITY PRE-SCHOOL

## Balance Sheet as at 31 July 2020

	Notes	2020		2019	
		£	£	£	£
<b>Current Assets</b>					
Debtors	9	67		751	
Cash at bank and in hand		<u>59,186</u>		<u>45,744</u>	
		59,253		46,495	
<b>Creditors: amounts falling due within one year</b>	10	<u>(167)</u>		<u>(1,466)</u>	
			<u>59,086</u>		<u>45,029</u>
<b>Total assets less current liabilities</b>			<u><u>59,086</u></u>		<u><u>45,029</u></u>
<b>Income funds</b>					
Unrestricted funds			<u>59,086</u>		<u>45,029</u>
			<u><u>59,086</u></u>		<u><u>45,029</u></u>
			(0)		

The accounts were approved by the trustees on 25th February 2021

**Ms R Macklen**  
Trustee

**Ms C Chester**  
Trustee

# HORAM COMMUNITY PRE-SCHOOL

## NOTES TO THE ACCOUNTS for the year ended 31 July 2020

### 1 Accounting policies

#### 1 Basis of preparation

The accounts have been prepared under the historical cost convention.

The accounts have been prepared in accordance with applicable accounting standards, the Statement of Recommended Practice, "Accounting and Reporting by Charities", issued in March 2005 and the Charities Act 2011.

#### 2 Donations and legacies

	2020 £	2019 £
Donations and gifts	<u>311</u>	<u>1,045</u>

#### 3 Investment income

	2020 £	2019 £
Interest receivable	<u>60</u>	<u>48</u>

#### 4 Incoming resources from charitable activities

	2020 £	2019 £
Session and registration fees	<u>68,347</u>	<u>57,882</u>

# HORAM COMMUNITY PRE-SCHOOL

## NOTES TO THE ACCOUNTS (continued) for the year ended 31 July 2020

### 5 Total resources expended

	Staff Costs £	Other Costs £	Total 2020 £	Total 2019 £
<b>Charitable Activities</b>				
<u>Running Horam Community Pre-School</u>				
Activities undertaken directly	46,304	8,232	54,536	51,464
<b>Governance costs</b>		125	125	125
Session and registration fees	<u>46,304</u>	<u>8,357</u>	<u>54,661</u>	<u>51,589</u>

### 6 Activities undertaken directly

	2020 £	2019 £
Other costs relating to running Horam Community Pre-school comprise:		
Rent	3,254	6,049
Equipment	1,927	1,750
Insurance	811	807
Other	957	971
Provision for bad debts	0	0
Staff training	378	268
Printing, postage, and stationery	463	847
Telephone	442	797
	<u>8,232</u>	<u>11,489</u>

### 7 Trustees

None of the trustees (or any person connected with them) receive any remuneration during the year.

# HORAM COMMUNITY PRE-SCHOOL

## NOTES TO THE ACCOUNTS (continued) for the year ended 31 July 2020

### 8 Employees

#### Number of Employees

	2020 Number	2019 Number
Employees	<u>7</u>	<u>7</u>

#### Employment Costs

	2020 £	2019 £
Wages and salaries	<u>46,304</u>	<u>39,975</u>

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

### 9 Debtors

	2020 £	2019 £
Taxes and social security costs	0	0
Trade Debtors	<u>67</u>	<u>751</u>
	<u>67</u>	<u>751</u>

### 10 Creditors: amounts falling due within one year

	2020 £	2019 £
Bank overdrafts	0	0
Trade creditors		1246
Taxes and social security costs	42	95
Accruals	125	125
	<u>167</u>	<u>1,466</u>