

**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 Holly Jones  
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  
Foords Lane  
Vines Cross  
Horam  
TN21 9HB

# **HORAM COMMUNITY PRE-SCHOOL**

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# 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 v of Committee members but unfortunately, due to a variety of reasons, including children moving 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, 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 competing with that and despite all the best efforts of the Committee we just didn't get the pec door.

Later in July we held our usual pitch at Horam Fun Day – the bar! And that was a great success, organisation of Angela who represented the preschool on the Village Fun Day Committee and c the day. All Committee members chipped in some time and effort and the bar was a great success £600 for the preschool. I want to take this opportunity to thank the Trustees and the staff for th 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 : all observations and assessments. Tapestry allows staff and families to record observations of c Many schools in the area use Tapestry for their reception children, so for parents, it's good to st using it early on and for staff, although it still takes time to record observations, the amount of 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 so Tapestry allows for parents to upload photos and/or videos of their children at home demon learning, which staff can then look at with their key children and extend the learning in the pres This is an area that staff wish to develop as not all parents are accessing Tapestry. Parents obse important as those completed by the staff, so please don't be afraid to share what you see/hear home!

The Committee made the reluctant decision to make a small increase in fees from April 2024 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 inherit from the previous year. However, I am sorry to say that we have not been able to raise what 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 efforts our Community Preschool is at real financial risk. With this in mind such a good turnout tonight and hope that new members of the Committee can bring fundraising 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

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

#### Employment Costs

	2024 £	2023 £
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

	2024 £	2023 £
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

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