

# EMMANUEL PRE-SCHOOL

England & Wales · Charity number 1062030

## Details

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Other names	EMMANUEL PLAYGROUP
Status	Registered
Legal form	Other
Registered	1997-04-23
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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Address	Emmanuel Pre School Hawkswood Road Hailsham BN27 1UN
Phone	07766 630334
Email	<a href="mailto:manager@emmanuelpreschool.co.uk">manager@emmanuelpreschool.co.uk</a>

## Activities

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

**Activities:** Emmanuel Pre-school provide high quality care and education for children below statutory school age. We work in partnership with parents to help children to learn and develop. We offer children and their parents a service which promotes equality and values diversity. Most of all we want the children to have fun and enjoy coming to Emmanuel Pre-school.

## Classification

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

## Geography

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- East Sussex

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-08-31	£180,958	£179,017	-	-
2023-08-31	£149,832	£160,502	-	-
2022-08-31	£133,635	£134,465	-	-
2021-08-31	£113,356	£116,394	-	-
2020-08-31	£121,993	£109,920	-	-

## Trustees

Name	Role	Appointed
<b>LAURA HICKMOTT</b>	Chair	2024-01-05
Annaliese Davies		2018-04-11
Cheri Maskell		2016-11-01
Chloe Irvine		2022-04-17
Samantha Durie		2022-02-03
Stephanie Radley		2022-04-18
Victoria Parker		2023-11-01

**EMMANUEL PRE-SCHOOL**

England & Wales - Charity number 1062030

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# Accounts

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## Trustees' Annual Report for the period 1 September 2023 – 31 August 2024

**Charity Name:** Emmanuel Pre School

**Registered Charity Number:** 1062030

**Charity's Principle Address:** Emmanuel Pre School,  
Emmanuel Church  
Hall, Hawkwood Road,  
Hailsham,  
East Sussex, BN27 1UG

### Names of the Charity Trustees:

Trustee Name	Office (if any)	Dates acted if not for whole year
Liam Dyson	Chairperson from 10/05/2022 Ceased Sept 2023	Chairperson – ceased Sept 23
Laura Hickmott	Chairperson from Sept 2023	Joined 01/09/23
Annaliese Davies		Joined 21/02/2018
Cheri Maskell	Treasurer from 09/05/22 - Ceased Sept 2023	Joined 14/09/2016
Sam Durie	Secretary from 09/05/22	Joined 03/02/22
Chloe Irvine	Treasurer from Sept 2023	Joined 17/04/22
Stephanie Radley		Joined 18/04/22
Vicky Parker		Joined 01/09/23
Ashleigh Hartle		Joined 01/01/24
Laura Stevens		Joined 08/10/24

**Type of Governing Document:** Emmanuel Pre School was established by constitution and currently operates using the Pre School Learning Alliance constitution 2008.

**How the charity is constituted:** Unincorporated Association

**Trustee Selection Methods:** Our trustees put themselves forward to act as part of our committee; if more than one person wants to take on an officer role then an election is held to appoint the role.

Our trustees are subject to approval by Ofsted and an enhanced DBS.

Training on safeguarding and child protection is provided for all trustees.

### Charities Organisational Structure:

Emmanuel Pre School is registered with Ofsted to provide childcare for 2 – 5-year-olds. Our Trustees have always been referred to as committee members and Trustee is not a term that is actively used within the preschool. The preschool committee is known by Ofsted as the Registered Person. The committee oversees the management of the preschool and are responsible for the financial stability of the charity.

The Pre-School is run by our team of excellent staff who handle the day to day running. We have two managers who oversee the staff team.

### Main Objects of the Charity:

- provide high quality care and education for children primarily below statutory school age;
- work in partnership with parents to help children to learn and develop;
- add to the life and well-being of its local community.
- offer children and their parents a service which promotes equality and values diversity.
- Most of all we want the children to have fun and enjoy coming to Emmanuel Pre-School.

As a member of Emmanuel Preschool, your child:

- is in a safe, caring and stimulating environment.

- is given generous care and attention, because of our high ratio of adults to children.
- has the chance to join with other children and adults to live, play, work and learn together.
- is helped to take forward her/his learning and development by being helped to build on what she/he already knows and can do.
- is in a pre-school which sees you as a partner in helping your child to learn and develop; and
- is in a pre-school in which parents help to shape the service it offers.

Emmanuel Preschool exceed Ofsted's ratio of adults to children in the setting. This helps us to:

- give time and attention to each child.
- talk with the children about their interests and activities.
- help children to experience and benefit from the activities we provide; and
- allow the children to explore and be adventurous in safety.

### **Summary of the main activities undertaken to public benefit:**

Emmanuel Preschool has been operating since 1990 providing excellent, affordable and accessible early years education. The preschool committee (trustees) ensure that each year the income that the preschool receives is only spent in a way that specifically benefits the children and families that attend the setting. We are committed to ensuring that all our children's individual needs are met during each session they attend.

This is mainly achieved by the high number of staff we have working each day. We are aware that our approach to staffing means our children can flourish and our parents are comfortable leaving their children in our care.

Our finances are tightly monitored, and money carefully spent to ensure our ongoing financial viability.

The Trustees have prepared this report having taken into account and complied with their duty to ensure that all the Pre-School activities are for the public benefit as set out in section 4 of the 2006 Act. They have also shown due regard for the guidance published by the Charity Commission 2013.

### **Summary of main achievements of the charity during the year:**

- We started back in September with lower numbers but by the end of the year we were at fully capacity.
- Ofsted came at the end of September on an Explorer's Day. She was very pleased and had no targets with us but asked if we could push more healthier eating as a few children came in with squash in their water bottles.
- Explorers' children and staff did a Harvest Festival visit to Bowes House Care Home and the residents enjoyed the children singing to them. We also did our Christmas Nativity at Hailsham House Care Home in December.
- We held our Cake Sale in October and raised £85. In March we raised £75.34 again for the Cake Sale.
- Our Christmas Fair at the end of November and we raised £760.50.
- JB and I attend a funding meeting for ways to bring more money in and it was suggested to charge for snacks etc so we introduced it being a voluntary contribution and all parents paid 50p a day for snacks.
- At the end of January, we had our parent's afternoon. Very positive feedback from parents.
- In April we put our hourly fee up to £8.00.
- We came back after the Christmas holidays with 8 more children starting and they settled in really well. We had our parent's afternoon at the end of January.
- At the end of March, the Explorer children made an Easter Bonnet competition and we had a visit from the Easter Bunny who bought goodies for the children.
- We also had our trike trundle in May, we raised £1,003.50.
- Our photographer came back again in May and took Graduation photos of our explorer children.
- We had Final Furlong Racing host this with a big screen and everyone could bet on each race. We held it at Hellingly Hub, we had a licensed bar, children's bar, a raffle and a burger van. We raised £483.40.
- During June and July, we had settling in sessions with the new children and parents starting in September to come and meet their keyworker and have a play session. They pop along for

about an hour, we find this really helps the children, parents and keyworker to get to know the child. We had a picnic for all our new children and parents in the summer holidays. 12 new children attended.

- During our last term we did PE sessions with our Explorer children, they would bring in a PE kit. We found this really helped the children with independence on dressing and undressing themselves. They would have little races and general PE to get them used to PE for when they go to school.
- Our theme for that term was people in our community so we had a visit from the Police, who came with two police cars. Also, we had the Ambulance service and Fire Service come along.
- In June CT from Taylor Made came in and made handprint plates with the Explorer children, this is always a great success and lovely keepsake for the parents.
- At the end of June, we had another parents' afternoon, and this was also a success.
- In June we started to have visits from various primary schools to come and meet the children who will be attending their schools. Majority of schools now telephone us and we only have a few that come into us which is a shame.
- In July we had a Teddy Bears Picnic week where all the children brought in their favourite toy to join in with them for snack and lunch time.
- In July our student EK passed her Level 2 in childcare and will be starting her level 3 in September.
- In July we did an Explorers Presentation. The children sang some songs to their parents. It was really lovely to spend some time with the parents as we handed out refreshments.

### **Preschool Reserves Policy**

At the 31<sup>st</sup> of August 2024 our Current Account balance is £14,812.45, the Reserves Account is £7189 and the Fundraising Account is £2,012.06.

We try each year to put as much money as possible into our Reserve fund. If there is any surplus at the year-end we aim to move any excess into our Reserve account.

Our managers have taken a very active role in keeping the costs of running the Pre-School as low as possible. The main increase in costs (which will be ongoing) is the hourly rate paid to staff, we are in talks about new fundraising ideas to build up our reserve. We are in communication with ESCC to ensure that the fees they pay us are kept in line with the Minimum wage increase we face each year.

### **Principle Sources of Funding**

Our main source of income is the 2-, 3- & 4-year-old funding we receive from ESCC. We also receive fees from our parents who pay for their 2-year-olds and any hours in addition to their 15 & 30 hours of funding from ESCC.

We run a number of fundraising events each year to support the Preschool income. These included Christmas fair, Race Night, trike trundle and cake sales. During the year we received restricted income for our EYPP. All monies received were spent on either resources or fees.

### **How our expenditure supports our key objectives**

The majority of our expenditure goes on staff expenses. We are committed as a Pre-School to offer the best support and learning opportunities for our children. By providing a high staff ratio to the number of children we have in Pre-School each day we are able to give the children the best opportunities in their early years' education. We ensure that our children's individual needs are met to give them the best start to their time at school.

Other than rent and minor overheads, we spend our income on resources and equipment for our children.

### **The trustees declare that they have approved the trustees report**

**above: Signed on behalf of the Charity's Trustees**

**Signatures:** *L Hickmott*

**Position:** Chairperson

**Date:** 13/06/2025

**Emmanuel Pre School  
Income & Expenditure Account  
for the Year Ended  
31st August 2024**

**Charity Reg. No. 1062030**

Prepared by  
M I Spencer Ltd  
4 Farmland Way  
Hailsham  
East Sussex  
BN27 1SP

## Statement of financial activity

School Fund	Note	Year Ended 31st August 2024			Year Ended
		£ Unrestricted	£ Restricted	£ Total	31st August 2023
<b>Incoming resources</b>					£ Total
Fees ESCC		140,075		140,075	115,114
Fees Parents		25,370		25,370	21,500
Fees EYPP				-	162
Fees Restricted Income EYPP			3,131	3,131	1,637
Fees Snacks		604		604	-
Fees Deposits		60		60	-
Sundry Income		577		577	502
E'ers NIC Allowance		6,005		6,005	5,581
Fundraising Income		3,177		3,177	3,270
Fundraising Income for other charities		60		60	58
Cleaning Income from Church		977		977	1,025
FR - Children's Uniform		633		633	798
Interest Received		289		289	187
<b>Total Incoming Resources</b>		<b>177,827</b>	<b>3,131</b>	<b>180,958</b>	<b>149,832</b>
<b>Resources expended</b>					
Activity Equipment & Materials		1,050		1,050	1,398
EYPP Materials Restricted			3,131	3,131	1,475
Snacks		483		483	911
Fundraising Costs		1,121		1,121	959
Paid to other charities		60		60	58
Gifts for children		235		235	362
Wages		144,491		144,491	126,653
Pensions		2,323		2,323	1,812
Contract Hours		383		383	-
Uniform - Staff		732		732	1,940
Training Costs		768		768	754
Subscriptions		171		171	173
Cleaning Materials		1,643		1,643	1,553
Garden		843		843	186
Internet & Phone		1,143		1,143	884
Printing, postage & stationary		1,469		1,469	1,585
Professional Fees		653		653	650
Rent		11,474		11,474	12,588
Cost of Fundraising		633		633	-
Flowers for Volunteers/Staff		145		145	178
Waste removal		1,507		1,507	1,395
Accountancy & Bookkeeping		2,600		2,600	2,564
Insurance		1,247		1,247	1,176
Repairs & renewals		142		142	605
Sundry Expenses		248		248	300
Bank Charges & Interest		322		322	346
Bad Debt W/Off		-		-	-
<b>Total Resources expended</b>		<b>175,886</b>	<b>3,131</b>	<b>179,017</b>	<b>160,502</b>
<b>Net movement in funds</b>				<b>1,941</b>	<b>- 10,670</b>
<b>Transfer to reserves</b>					
<b>Total funds brought forward</b>					
<b>Total funds carried forward</b>				<b>1,941</b>	<b>- 10,670</b>

## Note - Restricted Funds

<b>EYPP Funds</b>			
<b>Income</b>	3130.80		1636.50
<b>Expenditure</b>			
Fees	0.00		162.00
Staff Costs	0.00		0.00
Activity Equipment & Materials	3130.80		1474.50
	<u>3130.80</u>		<u>1636.50</u>
<b>Net Surplus/(Deficit) in Year</b>	<b>0.00</b>		<b>0.00</b>

## Emmanuel Pre School

## Balance Sheet

As at  
31st August 2024As at  
31st August 2023

## Represented by:

Current Assets	Note	£	£
Stock & work in Progress		1,584	890
Sundry Debtors & Prepayments		1,258	928
Bank Account - Current (Unrestricted)		14,812	3,986
Cash Acc - Fees		-	15
Cash Float Fete		393	393
Bank Account - Fundraising		2,014	2,242
Bank Account - Reserves		7,189	17,935
<b>Total Current assets</b>		<b><u>27,251</u></b>	<b><u>26,389</u></b>
<b>Creditors: amounts falling due within one year</b>		5,158	6,238
<b>Net current assets/(liabilities)</b>		<b><u>5,158</u></b>	<b><u>6,238</u></b>
<b>Net Assets</b>		<b><u>22,092</u></b>	<b><u>20,151</u></b>
<b>Funds of the Charity</b>			
Unrestricted funds		22,092	20,151
Total Unrestricted funds		22,092	20,151
Restricted funds		-	-
<b>Total funds</b>		<b><u>22,092</u></b>	<b><u>20,151</u></b>

We hereby approve the accounts of Emmanuel Pre School for the year ended 31st August 2024, and confirm we have made available all relevant books, records and information necessary for their preparation.

*L Hickmott*

Trustee

*C Maskell*

Trustee

10/06/2025

Dated

## Notes to the Accounts

### 1 Basis of preparation

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) "Accounting and Reporting by Charities; Statement of Recommended Practice applicable to charities preparing the accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) [effective January 2015]. The financial statements have been prepared under the historical cost convention with the exception of investments, which where applicable are included at market value.

#### **Financial reporting standard 102- reduced disclosure requirements**

The charity has taken advantage of the exemption in preparing these financial statements as permitted by FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland - the requirement of Section 7, Statement of Cash Flows.

### 1 Accounting Policies Incoming Resources

#### 1.1 Income

All incoming resources are included in the Statement of financial activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. Interest arising on the bank deposits is credited to the account when it is received.

##### 1.1.1 Investment income

This is included in the accounts when receivable

### EXPENDITURE AND LIABILITIES

#### 1.2 Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to that category. Where costs cannot be directly attributed to a particular heading they have been allocated to activities on a basis that is consistent with the use of resources.

All liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

### ASSETS

#### 1.3 Stocks and work in progress

These are valued at the lower of cost or market value

#### 1.3.1 Fund Accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the Trustees

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for a particular restricted purpose.

Fundraising income for other Charities is shown separately in the accounts

Fundraising expenditure for other Charities is shown separately in the accounts

#### 1.4 Taxation

The charity is exempt from income tax on its charitable activities

#### 1.5 Pension Costs.

The charity operates a pension scheme (Auto Enrolment). Contributions payable to the Charity's pension scheme are charged to the Income & Expenditure Account in the period to which they relate.

### 5 Trustees expenses

During the year there were no expenses incurred by and reimbursed to the Trustees in connection with administrative expenses and purchasing supplies for the Charity.

Total amount paid	Total
	<u>0</u>

#### 5.2 Fees for examination or audit of the accounts

	£	2024	£	2023
Independent examiner's or auditors' fees for reporting on the accounts		950		875
Other fees (for example: advice, consultancy, accountancy services) paid to the independent examiner or auditor		0		0
		<u>950</u>		<u>875</u>

## 6 Paid employees

6.1 Staff Costs	£	2024	£	2023
Gross wages, salaries and benefits in kind		136310		120238
Employer's National Insurance costs		8181		6415
Pension costs		2323		1812
Total staff costs		<u>146814</u>		<u>128464</u>

6.2 Average number of full - time equivalent employees in the year		2024		2023
		7		7
Total		<u>7</u>		<u>7</u>

## 6.3 Defined contribution pension scheme

A NEST pension scheme is operated on behalf of the pre school employees.

	£	2024	£	2023
The costs of the scheme to the charity for the year		2323		1812
The amount of any contributions outstanding at the year end		559		499
The amount of any contributions prepaid at the year end		0		0

## 10 Debtors and prepayments

10.1 Analysis of debtors	£	2024	£	2023
Trade debtors		-		0
Amounts due from subsidiary and associated undertakings		-		0
Other debtors		-		0
Prepayments and accrued income		1258		928
Total		<u>1258</u>		<u>928</u>

## 11 Creditors and accruals

### 11.1 Analysis of creditors

	£	2024	£	2023
Loans and overdrafts				
Trade creditors		243		372
Amounts due to subsidiary and associated undertakings				
Other creditors		2,365		3391
Accruals and deferred income		2,550		2475
Total		<u>5,158</u>		<u>6238</u>

## 12 Movement on funds

Balance brought forward unrestricted funds	20151
Add	1941
Balance carried forward unrestricted funds	<u>22092</u>

**Independent Examiners Report**  
**Report to the Trustees of Emmanuel Pre School**  
**On the accounts for the year ended 31 August 2024**  
**Charity No: 1062030**

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2022 ("the Act").

**Responsibilities and basis of report**

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2022 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 Examiners Report**

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

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have 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. The Managers and Trustees have worked hard to start to rebuild the pre schools reserves.

*C Jones*

Clare Jones (FCIPD)  
M I Spencer Ltd  
4 Farmland Way  
Hailsham  
Sussex  
BN27 1SP

Dated

*16/06/2025*

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*16/06/2025*

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- We came back after the Christmas holidays with 8 more children starting and they settled in really well. We had our parent's afternoon at the end of January.
- At the end of March the Explorer children made an Easter Bonnet competition and we had a visit from the Easter Bunny who bought goodies for the children.
- We also held a cake sale that week and we had some lovely bakes from our parent's and we raised £100.61.
- We had a busy Easter holidays as 4 members of staff did their first aid course. JB and CB updated their Health and Safety Level 2 and Safer Recruitment training.
- In April this year we had 31 children every day and were full until September 2023.
- In May I got an email from LD our Chairperson to say he would no longer be able to do this position due to personal circumstances.
- In May 2 of the staff did there DSL training.
- We also had our trike trundle in May and we raised £751.36.
- Our photographer came back again in May and took Graduation photos of our explorer children.

- At the end of June we had a committee meeting and it was agreed that we could have VP and KA who are our Bank Staff to do the role of kitchen staff where they prep snack, help children at snack time and do the washing up. JB and CB had done the job between us for quite a while and could never have time to do their paperwork. They have also helped out when staff are off sick or on holiday.
- During June and July we had settling in sessions with the new children and parents starting in September to come and meet their keyworker and have a play session. They pop along for about an hour and we find this really helps the children, parents and keyworker to get to know the child.
- During our last term we did PE sessions with our Explorer children, they would bring in a PE kit. We found this really helped the children with independence on dressing and undressing themselves. They would have little races and general PE to get them used to it for when they go to school.
- Our theme for that term was people in our community so we had a visit from the Police, who came with two police cars. Also we had the Ambulance service come in.
- In June CT from Taylor made came in and made handprint plates with the Explorer children, this is always a great success and lovely keepsake for the parents.
- At the end of June we had another parents afternoon and this was also a success.
- In June we started to have visits from various primary schools to come and meet the children who will be attending their schools. Majority of schools now telephone us and we only have a few that come into us which is a shame.
- At the beginning of July the Explorer children enjoyed a session of ballet.
- In July we had a Teddy Bears Picnic week where all the children brought in their favourite toy to join in with them for snack and lunch time.
- On Saturday 8<sup>th</sup> July JB and CB organised a Race Night for our families. The last time we had one was before Covid. We held it at Hellingly Hub and we had a licensed bar, children's bar and a raffle.
- We had Final Furlong Racing host this with a big screen and everyone could bet on each race. It was such a fun night and we will do this again next year. We raised £753.75.
- In July we did an Explorers Presentation. The children sang some songs to their parents. It was really lovely to spend some time with the parents as we handed out refreshments.
- In July JB and CB updated their DSL Training and in August we did our Fire Marshal training.
- At the end of July SR who has been working for us for 14 years retired, she is such valued member of our team and we thought we won't see much of her but she is now our bank staff and has been in quite a bit in September and October covering hours whilst staff have been on holiday or off sick.

### **Preschool Reserves Policy**

At the 31<sup>st</sup> of August 2023 we have money in the Reserves account of some £17,935 in addition to an operational amount of some £3,986 and a Fundraising surplus of £2,2242.

We try each year to put as much money as possible into our Reserve fund. If there is any surplus at the year-end we aim to move any excess into our Reserve account.

At present we would be able to support the Preschool for 2 months based on the funds available.

Our managers have taken a very active role in keeping the costs of running the preschool as low as possible. The main increase in costs (which will be ongoing) is the hourly rate paid to staff, we are in talks about new fundraising ideas to build our reserves back up and pay anything that is outstanding to HMRC.

### **Principle Sources of Funding**

Our main source of income is the 2-, 3- & 4-year-old funding we receive from ESCC. We also receive fees from our parents who pay for their 2-year-olds and any hours in addition to their 15 hours of funding from ESCC.

We run a number of fundraising events each year to support the Preschool income. These include Christmas fair, Race Night, trike trundle and cake sales.

Luckily, our fundraising was able to increase this year and we raised a total of £3,270.

During the year we received restricted income for our EYPP. All monies received were spent on either resources or fees.

### **How our expenditure supports our key objectives**

The majority of our expenditure goes on staff expenses. We are committed as a Preschool to offer the best support and learning opportunities for our children. By providing a high staff ratio to the number of children we have in pre school each day we are able to give the children the best opportunities in their early years' education. We ensure that our children's individual needs are met to give them the best start to their time at school.

Other than rent and minor overheads, we spend our income on resources and equipment for our children.

### **The trustees declare that they have approved the trustees report**

**above: Signed on behalf of the Charity's Trustees**

**Signatures:** *L Hickmott*

**Position:** Chairperson                      **Date:** 18/06/2024

**Signatures:** *C Maskell*

**Position:** Trustee                              **Date:** 18/06/2024

**Emmanuel Pre School  
Income & Expenditure Account  
for the Year Ended  
31st August 2023**

**Charity Reg. No. 1062030**

Prepared by  
M I Spencer Ltd  
4 Farmland Way  
Hailsham  
East Sussex  
BN27 1SP

## Statement of financial activity

School Fund	Note	Year Ended 31st August 2023			Year Ended
		£ Unrestricted	£ Restricted	£ Total	£ Total 31st August 2022
<b>Incoming resources</b>					
Fees ESCC		115,114		115,114	100,827
Fees Parents		21,662	- 162	21,500	22,544
Fees EYPP		162		162	594
Fees Restricted Income EYPP			1,637	1,637	2,417
Sundry Income		502		502	10
E'sers NIC Allowance		5,581		5,581	4,955
Fundraising Income		3,270		3,270	1,787
Fundraising Income for other charities		58		58	92
Cleaning Income from Church		1,025		1,025	400
FR - Children's Uniform		798		798	-
Interest Received		187		187	10
<b>Total Incoming Resources</b>		<b>148,358</b>	<b>1,475</b>	<b>149,832</b>	<b>133,635</b>
<b>Resources expended</b>					
Activity Equipment & Materials		1,398		1,398	2,099
EYPP Materials Restricted			1,475	1,475	1,823
Snacks		911		911	694
Fundraising Costs		959		959	203
Paid to other charities		58		58	92
Gifts for children		362		362	328
Wages		126,653		126,653	107,682
Pensions		1,812		1,812	1,410
Uniform - Staff		1,940		1,940	588
Training Costs		754		754	-
Subscriptions		173		173	165
Cleaning Materials		1,553		1,553	680
Garden		186		186	940
Internet & Phone		884		884	749
Printing, postage & stationary		1,585		1,585	1,771
Professional Fees		650		650	384
Rent		12,588		12,588	9,303
Flowers for Volunteers/Staff		178		178	156
Waste removal		1,395		1,395	1,113
Accountancy & Bookkeeping		2,564		2,564	2,386
Insurance		1,176		1,176	1,219
Repairs & renewals		605		605	401
Sundry Expenses		300		300	280
Bank Charges & Interest		346		346	-
Bad Debt W/Off		-		-	-
<b>Total Resources expended</b>		<b>159,028</b>	<b>1,475</b>	<b>160,502</b>	<b>134,465</b>
<b>Net movement in funds</b>				- 10,670	- 830
<b>Transfer to reserves</b>					
<b>Total funds brought forward</b>					
<b>Total funds carried forward</b>				- 10,670	- 830

## Note - Restricted Funds

<b>EYPP Funds</b>			
<b>Income</b>	1636.50		2416.80
<b>Expenditure</b>			
Fees	162.00		594.00
Staff Costs	0.00		0.00
Activity Equipment & Materials	1474.50		1822.80
	<u>1636.50</u>		<u>2416.80</u>
<b>Net Surplus/(Deficit) in Year</b>	<b>0.00</b>		<b>0.00</b>

## Balance Sheet

As at  
31st August 2023As at  
31st August 2022

## Represented by:

Current Assets	Note	£	£
Stock & work in Progress		890	1,295
Sundry Debtors & Prepayments		928	825
Bank Account - Current (Unrestricted)		3,986	11,419
Cash Acc - Fees		15	17
Cash Float Fete		393	180
Bank Account - Fundraising		2,242	2,647
Bank Account - Reserves		17,935	17,775
Total Current assets		<u>26,389</u>	<u>34,156</u>
Creditors: amounts falling due within one year		6,238	3,335
Net current assets/(liabilities)		<u>6,238</u>	<u>3,335</u>
Net Assets		<u>20,151</u>	<u>30,821</u>
Funds of the Charity			
Unrestricted funds		20,151	30,821
Total Unrestricted funds		20,151	30,821
Restricted funds		-	-
Total funds		<u>20,151</u>	<u>30,821</u>

We hereby approve the accounts of Emmanuel Pre School for the year ended 31st August 2023, and confirm we have made available all relevant books, records and information necessary for their preparation.

*S Durie*

Trustee

*L Hickmott*

Trustee

*18/06/2024*

Dated

## Notes to the Accounts

### 1 Basis of preparation

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) "Accounting and Reporting by Charities; Statement of Recommended Practice applicable to charities preparing the accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) [effective January 2015]. The financial statements have been prepared under the historical cost convention with the exception of investments, which where applicable are included at market value.

#### **Financial reporting standard 102- reduced disclosure requirements**

The charity has taken advantage of the exemption in preparing these financial statements as permitted by FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland - the requirement of Section 7, Statement of Cash Flows.

### 1 Accounting Policies Incoming Resources

#### 1.1 Income

All incoming resources are included in the Statement of financial activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. Interest arising on the bank deposits is credited to the account when it is received.

##### 1.1.1 Investment income

This is included in the accounts when receivable.

### EXPENDITURE AND LIABILITIES

#### 1.2 Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to that category. Where costs cannot be directly attributed to a particular heading they have been allocated to activities on a basis that is consistent with the use of resources.

All liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

### ASSETS

#### 1.3 Stocks and work in progress

These are valued at the lower of cost or market value

##### 1.3.1 Fund Accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the Trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for a particular restricted purpose.

Fundraising income for other Charities is shown separately in the accounts.

Fundraising expenditure for other Charities is shown separately in the accounts

#### 1.4 Taxation

The charity is exempt from income tax on its charitable activities.

#### 1.5 Pension Costs.

The charity operates a pension scheme (Auto Enrolment). Contributions payable to the Charity's pension scheme are charged to the Income & Expenditure Account in the period to which they relate.

### 5 Trustees expenses

During the year there were no expenses incurred by and reimbursed to the Trustees in connection with administrative expenses and purchasing supplies for the Charity.

Total amount paid	Total
	<u>0</u>

#### 5.2 Fees for examination or audit of the accounts

	2023	2022
	£	£
Independent examiner's or auditors' fees for reporting on the accounts	875	786
Other fees (for example: advice, consultancy, accountancy services) paid to the independent examiner or auditor	0	0
	<u>875</u>	<u>786</u>

## 6 Paid employees

6.1 Staff Costs	2023	2022
	£	£
Gross wages, salaries and benefits in kind	120238	107682
Employer's National Insurance costs	6415	
Pension costs	1812	1410
Total staff costs	<u>128464</u>	<u>109092</u>

6.2 Average number of full - time equivalent employees in the year	2023	2022
	7	7
Total	<u>7</u>	<u>7</u>

## 6.3 Defined contribution pension scheme

A NEST pension scheme is operated on behalf of the pre school employees.

	2023	2022
	£	£
The costs of the scheme to the charity for the year	1812	1410
The amount of any contributions outstanding at the year end	499	332
The amount of any contributions prepaid at the year end	0	0

## 10 Debtors and prepayments

10.1 Analysis of debtors	2023	2022
	£	£
Trade debtors	-	0
Amounts due from subsidiary and associated undertakings	-	0
Other debtors	-	0
Prepayments and accrued income	928	825
Total	<u>928</u>	<u>825</u>

## 11 Creditors and accruals

### 11.1 Analysis of creditors

	2023	2022
	£	£
Loans and overdrafts		
Trade creditors	372	137
Amounts due to subsidiary and associated undertakings		
Other creditors	3,391	480
Accruals and deferred income	2,475	2386
Total	<u>6,238</u>	<u>3003.26</u>

## 12 Movement on funds

Balance brought forward unrestricted funds	30821
Less	-10670
Balance carried forward unrestricted funds	<u>20151</u>

**Independent Examiners Report**  
**Report to the Trustees of Emmanuel Pre School**  
**On the accounts for the year ended 31 August 2023**  
**Charity No: 1062030**

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

**Responsibilities and basis of report**

I report in respect of my examination of the Trust'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 Examiners Report**

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

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have 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. The significant loss in the year has been discussed at length with the Trustees and managers of the preschool and plans are being put in place. These will ensure that the preschool is able to run and not make a loss and that the reserves are rebuilt to their previous levels.

*C Jones*

Clare Jones (FCIPD)  
M I Spencer Ltd  
4 Farmland Way  
Hailsham  
Sussex  
BN27 1SP

Dated

*19/06/2024*

**Independent Examiners Report**  
**Report to the Trustees of Emmanuel Pre School**  
**On the accounts for the year ended 31 August 2023**  
**Charity No: 1062030**

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- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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*C Jones*

Clare Jones (FCIPD)  
M I Spencer Ltd  
4 Farmland Way  
Hailsham  
Sussex  
BN27 1SP

Dated

*19/06/2024*

**EMMANUEL PRE-SCHOOL**

England & Wales - Charity number 1062030

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# Accounts

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## Trustees' Annual Report for the period 1 September 2021 – 31 August 2022

**Charity Name:** Emmanuel Pre School

**Registered Charity Number:** 1062030

**Charity's Principle Address:** Emmanuel Pre School,  
Emmanuel Church  
Hall, Hawkswood  
Road, Hailsham,  
East Sussex, BN27 1UG

### Names of the Charity Trustees:

Trustee Name	Office (if any)	Dates acted if not for whole year
Liam Dyson	Chairperson from 10/05/2022	
Annaliese Davies		
Cheri Maskell	Treasurer from 09/05/22	
Sam Durie	Secretary from 09/05/22	Joined 03/02/22
Chloe Irvine		Joined 17/04/22
Stephanie Radley		Joined 18/04/22
Kirsty Neale	From 06 July 2022	
Clare Jones		Chairperson – resigned 10/05/22
Jo Willis		Was Treasurer - resigned 09/05/22
Emma Watts		Was Secretary – resigned 09/05/22
Helen Knight		Resigned 16/09/21

**Type of Governing Document:** Emmanuel Pre School was established by constitution and currently operates using the Pre School Learning Alliance constitution 2008.

**How the charity is constituted:** Unincorporated Association

**Trustee Selection Methods:** Our trustees put themselves forward to act as part of our committee; if more than one person wants to take on an officer role then an election is held to appoint the role.

Our trustees are subject to approval by Ofsted and an enhanced DBS.

Training on safeguarding and child protection is provided for all trustees.

### Charities Organisational Structure:

Emmanuel Pre School is registered with Ofsted to provide childcare for 2 – 5-year-olds. Our Trustees have always been referred to as committee members and Trustee is not a term that is actively used within the preschool. The preschool committee is known by Ofsted as the Registered Person. The committee oversees the management of the preschool and are responsible for the financial stability of the charity.

The pre school is run by our team of excellent staff who handle the day to day running. We have a manager and deputy manager who oversee the staff team.

### Main Objects of the Charity:

- provide high quality care and education for children primarily below statutory school age;
- work in partnership with parents to help children to learn and develop;
- add to the life and well-being of its local community;

- offer children and their parents a service which promotes equality and values diversity;
- Most of all we want the children to have fun and enjoy coming to Emmanuel Pre-School.

As a member of Emmanuel Preschool, your child:

- is in a safe, caring and stimulating environment;
- is given generous care and attention, because of our high ratio of adults to children;
- has the chance to join with other children and adults to live, play, work and learn together;
- is helped to take forward her/his learning and development by being helped to build on what she/he already knows and can do;
- is in a pre-school which sees you as a partner in helping your child to learn and develop; and
- is in a pre-school in which parents help to shape the service it offers.

Emmanuel Preschool exceed Ofsted's ratio of adults to children in the setting. This helps us to:

- give time and attention to each child;
- talk with the children about their interests and activities;
- help children to experience and benefit from the activities we provide; and
- allow the children to explore and be adventurous in safety.

### **Summary of main activities undertaken to public benefit:**

Emmanuel Preschool has been operating for nearly 30 years providing excellent, affordable and accessible early years education. The preschool committee (trustees) ensure that each year the income that the preschool receives is only spent in a way that specifically benefits the children and families that attend the setting. We are committed to ensuring that all our children's individual needs are met during each session they attend.

This is mainly achieved by the high number of staff we have working each day. We are aware that our approach to staffing means our children can flourish and our parents are comfortable leaving their children in our care.

Our finances are tightly monitored, and money carefully spent to ensure our ongoing financial viability.

The Trustees have prepared this report having taken into account and complied with their duty to ensure that all the pre school activities are for the public benefit as set out in section 4 of the 2006 Act. They have also shown due regard for the guidance published by the Charity Commission 2013.

### **Summary of main achievements of the charity during the year:**

- We welcomed Danni back from Maternity leave, but had to say a sad farewell in August 2022 due to personal reasons.
- Our numbers in September 2021 were quite low but picked up a lot during the year. The staff hours were reduced until numbers picked up which was by term 5 when we were full.
- Many of the Covid arrangements have continued to be used within the Preschool. All staff feel the change has worked well as they get to spend more time with their own keyworker children. We felt working in bubbles has been really effective as we have had a lot less accidents and not so many bugs going around.
- Each year Nicky the photographer comes in and spends a morning taking individual photos of our children and their siblings.
- At our AGM in November 21 our Chairperson Clare Jones who has been a part of the Preschool for 8 years stepped down and Liam Dyson took over. We welcomed Liam and look forward to working with him and the other new committee members who stepped up. A number of other trustees also stepped down as their children had left preschool a number of years previously.
- We held our nativity with all our 25 Explorers in our main hall and allowing 2 parents per child. It was so lovely to all be back together after the Covid restrictions. Then the children had a visit from Santa and some party games in the afternoon. We had a fun filled last week leading up to Christmas having pass the parcel, party games and fun snacks.
- We took part in Children in Need in November and all the children came in for the whole week in spotty clothes and made a donation of £1 each. We did baking, colouring and fun activities. We took part in the Christmas Jumper Day in December. The children wore their Christmas jumpers and staff joined in too.
- In January this year we were back to our normal parents evening and decided it would be better

if we had it in the afternoon from 3.30pm-5pm, this worked a lot easier for the parents and for the staff. We usually do one for just Explorer children in June but decided as lots of children start different times of the year that we would include all the children. Again, this worked well.

- At the end of February Holly our student who had been with us for 4 years handed in her notice. We wish her every luck with her future plans.
- We have continued to do sign of the week at mat times, within a few sessions the children were able to do the sign. This has been a great success and now they can show you lots of signs they have learnt. We make sure we have Makaton signs around each room. We have children within our setting that find it hard to speak so they sign to us. All staff have Makaton cards on a lanyard to help the children. The feedback from parents is their children are showing siblings at home the signs and talking about it.
- Our own Facebook page for the Preschool is proving to be a great success. The feedback from parents was they liked to see what their children had been doing during their day with us. Quite a few parents contact us through this and we respond to them as soon as we can.
- The Explorer children made an Easter Bonnet and we had a visit from the Easter Bunny who bought goodies for the children.
- Nicky came back again in May and took Graduation photos of our explorer children wearing a cloak and a hat. Feedback from parents that they really like this. Caroline from Taylor made came in and made handprint plates with the Explorer children, this is always a great success and lovely keepsake for the parents.
- We did PE sessions with our Explorer children, they would bring in a PE kit. We found this really helped the children with independence on dressing and undressing themselves. They would have little races and general PE to get them used to it for when they go to school.
- In July we did an Explorers Presentation in our bubbles in the side room. The children sang some songs to their parents. It was really lovely to spend some time with the parents as we handed out refreshments.
- In previous years we have had open mornings for our new children but found a lot couldn't make it so this year we decided to invite parents in with their child on a date and time which suits them. They would come in for a short period of time to meet their child's keyworker and play. We found this worked really well. Some parents requested settling in sessions so these will take place when their child starts.
- In July, Katie the Early Years Support and Intervention Officer came in for a meeting with myself, Jenni & Liam to support us through an audit. Katie will come back to provide more support later in the year.
- At the end of the school year Priscilla and Alana handed in their notice. We wished them both well in their new roles.

### **Preschool Reserves Policy**

At the 31<sup>st</sup> of August 2022 we have money in the Reserves account of some £17,794 in addition to an operational amount of some £12,072 and a Fundraising surplus of £3,602.

We try each year to put as much money as possible into our Reserve fund. If there is any surplus at the year-end we aim to move any excess into our Reserve account.

At present we would be able to support the Preschool for 3 months based on the funds available.

Our managers have taken a very active role in keeping the costs of running the preschool as low as possible. The main increase in costs (which will be ongoing) is the hourly rate paid to staff.

### **Principle Sources of Funding**

Our main source of income is the 2-, 3- & 4-year-old funding we receive from ESCC. We also receive fees from our parents who pay for their 2-year-olds and any hours in addition to their 15 hours of funding from ESCC.

We run a number of fundraising events each year to support the Preschool income. These include a Christmas fair, Race Night, trike trundle and cake sales.

Luckily, our fundraising was able to increase this year and we raised a total of £1786.

During the year we received restricted income for our EYPP. All monies received were spent on either resources or fees.

### **How our expenditure supports our key objectives**

The majority of our expenditure goes on staff expenses. We are committed as a Preschool to offer the best support and learning opportunities for our children. By providing a high staff ratio to the number of children we have in pre school each day we are able to give the children the best opportunities in their early years' education. We ensure that our children's individual needs are met to give them the best start to their time at school.

Other than rent and minor overheads, we spend our income on resources and equipment for our children.

### **The trustees declare that they have approved the trustees report**

**above: Signed on behalf of the Charity's Trustees**

**Signatures:** *C Maskell*

**Position:** *Treasurer*

**Date:** *27/06/22*

**Signatures:** *S Durie*

**Position:** *Secretary*

**Date:** *27/06/22*

**Emmanuel Pre School  
Income & Expenditure Account  
for the Year Ended  
31st August 2022**

**Charity Reg. No. 1062030**

Prepared by  
M I Spencer Ltd  
70 Victoria Road  
Polegate  
East Sussex  
BN26 6BU

## Emmanuel Pre School

## Income &amp; Expenditure Account

	Year Ended 31st August 2022	Restated Year Ended 31st August 2021
<b>School Fund</b>		
<b>Income</b>		
Fees ESCC	100827.06	75193.63
Fees Parents	22543.50	24817.81
Fees EYPP	594.00	901.20
Fees Restricted Income EYPP	2416.80	4833.60
Sundry Income	10.00	1845.27
Grant & CJRS	0.00	4596.21
E'sers NIC Allowance	4955.04	3193.32
Fundraising Income	1786.75	1239.49
Fundraising Income for other charities	92.30	0.00
Cleaning Income from Church	Note 1.1 400.00	0.00
FR - Children's Uniform	0.00	365.90
Interest Received	<u>9.56</u>	<u>0.83</u>
	<b>133635.01</b>	<b>116987.26</b>
<b>Less Expenditure</b>		
Activity Equipment & Materials	2098.67	1586.66
EYPP Materials Restricted	1822.80	3631.44
Snacks	694.31	577.53
Fundraising Costs	202.85	102.10
Paid to other charities	92.30	0.00
Uniform - Child F/R	0.00	0.00
Gifts for children	328.00	244.00
Wages	107682.12	96836.39
Pensions	1409.75	1042.82
SMP reclaim	0.00	-4417.73
Uniform - Staff	587.75	176.33
Training Costs	0.00	350.00
Subscriptions	164.90	316.91
Cleaning Materials	679.78	332.05
Garden	940.01	13.47
Internet & Phone	749.12	1252.38
Printing, postage & stationary	1770.58	1215.82
Professional Fees	384.30	393.00
Rent	Note 1.1 9302.62	10198.03
Flowers for Volunteers/Staff	156.40	279.95
Waste removal	1113.02	1169.86
Accountancy & Bookkeeping	2386.00	3114.50
Insurance	1218.72	1101.65
Repairs & renewals	400.84	145.00
Sundry Expenses	280.08	198.60
Bad Debt W/Off	<u>0.00</u>	<u>165.00</u>
	<b>134464.92</b>	<b>120025.76</b>
<b>Net (Deficit)/Surplus in Year</b>	<b>-829.91</b>	<b>£ -3038.50</b>
<b>To Reserves</b>	<b><u>-829.91</u></b>	<b><u>-3038.50</u></b>
 <b>Note - Restricted Funds (shown within above)</b>		
<b>EYPP Funds</b>		
<b>Income</b>	2416.80	4833.60
<b>Expenditure</b>		
Fees	594.00	901.20
Staff Costs	0.00	300.96
Activity Equipment & Materials	<u>1822.80</u>	<u>3631.44</u>
	<u>2416.80</u>	<u>4833.60</u>
<b>Net Surplus/(Deficit) in Year</b>	<b><u>0.00</u></b>	<b><u>0.00</u></b>

Emmanuel Pre School

Balance Sheet

<b>Sources Of Funds</b>	<b>As at 31st August 2022</b>	<b>As at 31st August 2021</b>
<b>General Fund</b>		
Surplus B/Fwd	31650.94	34689.44
Surplus/(Deficit) in Year	<u>-829.91</u> <b>30821.03</b>	<u>-3038.50</u> <b>31650.94</b>
 <b>Represented by:</b>		
<b>Current Assets</b>		
Bank Account - Current (Unrestricted)	11418.52	26857.00
Cash Acc - Fees	16.66	37.50
Cash Float Fete	180.00	180.00
Bank Account - Fundraising	2647.05	2807.68
Bank Account - Reserves	17774.70	6766.62
Stock & work in Progress	1294.75	1404.45
Debtors (Fees owed less payts in advance)	-480.00	-228.50
Sundry Debtors & Prepayments	824.67	1066.38
	<u><b>33676.35</b></u>	<u><b>38891.13</b></u>
 deduct		
<b>Current Liabilities</b>		
Sundry Creditors & Accruals	2523.26	6985.17
Pension	332.06	255.02
	<u><b>2855.32</b></u> <b>30821.03</b>	<u><b>7240.19</b></u> <b>31650.94</b>

We hereby approve the accounts of Emmanuel Pre School for the year ended 31st August 2022, and confirm we have made available all relevant books, records and information necessary for their preparation.

*S Durie*

Trustee

*C Maskell*

Trustee

27/06/2023

Dated

## Notes to The Financial Statements (Income & Expenditure Account)

### Basis of preparing the financial statements (Income & Expenditure Account)

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) "Accounting and Reporting by Charities; Statement of Recommended Practice applicable to charities preparing the accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) [effective January 2015]. The financial statements have been prepared under the historical cost convention with the exception of investments, which where applicable are included at market value.

### Financial reporting standard 102- reduced disclosure requirements

The charity has taken advantage of the exemption in preparing these financial statements as permitted by FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland - the requirement of Section 7, Statement of Cash Flows.

## 1 Accounting Policies

### 1.1 Income

All incoming resources are included in the Income & Expenditure Account when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. Interest arising on the bank deposits is credited to the account when it is received. The Church (Landlords) are reducing the rent invoices by £100 per month as the Managers now undertake the cleaning. The Income is shown in the P&L and the rent has been increased to show the true cost of the rent.

### 1.2 Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to that category. Where costs cannot be directly attributed to a particular heading they have been allocated to activities on a basis that is consistent with the use of resources.

All liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

### 1.3 Fund Accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the Trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for a particular restricted purpose.

Fundraising income for other Charities is shown separately in the accounts.

Fundraising expenditure for other Charities is shown separately in the accounts.

### 1.4 Taxation

The charity is exempt from income tax on its charitable activities.

### 1.5 Pension Costs.

The charity operates a pension scheme (Auto Enrolment). Contributions payable to the Charity's pension scheme are charged to the Income & Expenditure Account in the period to which they relate.

## 9 Related Party Transactions

During the year there were no expenses incurred by and reimbursed to the Trustees in connection with administrative expenses or purchasing supplies for the Charity.

Total
<u><u>0</u></u>

**Report to the Trustees of  
Emmanuel Pre School**

This report is on the accounts of Emmanuel Pre School for the year ended 31st August 2022 set out on pages 1-2.

The Trustees are responsible for the proper keeping of the books and records and preparation of the accounts in accordance with the Charities Act 2011 ("The Act"). They consider that an audit of the Funds is not required under section 144 of The Act and that an independent examination is needed.

It is my responsibility to:

examine the accounts under section 145 of the 2011 Act;  
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 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 includes 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**

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

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

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

*C Jones*

Clare Jones (FCIPD)  
M I Spencer Ltd  
70 Victoria Road  
Polegate  
Sussex  
BN26 6BU

Dated

*28/06/2023*

**Report to the Trustees of  
Emmanuel Pre School**

This report is on the accounts of Emmanuel Pre School for the year ended 31st August 2022 set out on pages 1-2.

The Trustees are responsible for the proper keeping of the books and records and preparation of the accounts in accordance with the Charities Act 2011 ("The Act"). They consider that an audit of the Funds is not required under section 144 of The Act and that an independent examination is needed.

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- the accounts do not accord with the accounting records

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*C Jones*

Clare Jones (FCIPD)  
M I Spencer Ltd  
70 Victoria Road  
Polegate  
Sussex  
BN26 6BU

Dated

*28/06/2023*

**EMMANUEL PRE-SCHOOL**

England & Wales - Charity number 1062030

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# Accounts

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## Trustees' Annual Report for the period 1 September 2020 – 31 August 2021

**Charity Name:** Emmanuel Pre School

**Registered Charity Number:** 1062030

**Charity's Principle Address:** Emmanuel Pre School,  
Emmanuel Church  
Hall, Hawkswood  
Road, Hailsham,  
East Sussex, BN27 1UG

### Names of the Charity Trustees:

Trustee Name	Office (if any)	Dates acted if not for whole year
Clare Jones	Chairperson	
Annaliese Davies		
Cheri Maskell	Treasurer from 09/05/22	
Sam Durie	Secretary from 09/05/22	Joined 03/02/22
Chloe Irvine		Joined 17/04/22
Stephanie Radley		Joined 18/04/22
Liam Dyson		Joined 10/05/22
Jo Willis		Was Treasurer - resigned 09/05/22
Emma Watts		Was Secretary – resigned 09/05/22
Helen Knight		Resigned 16/09/21

**Type of Governing Document:** Emmanuel Pre School was established by constitution and currently ~~uses~~ the Pre School Learning Alliance constitution 2008.

**How the charity is constituted:** Unincorporated Association

**Trustee Selection Methods:** Our trustees put themselves forward to act as part of our committee; if more than one person wants to take on an officer role then an election is held to appoint the role.

Our trustees are subject to approval by Ofsted and an enhanced DBS.

Training on safeguarding and child protection is provided for all trustees.

### Charities Organisational Structure:

Emmanuel Pre School is registered with Ofsted to provide childcare for 2 – 5-year-olds. Our Trustees have always been referred to as committee members and Trustee is not a term that is actively used within the preschool. The preschool committee is known by Ofsted as the Registered Person. The committee oversees the management of the preschool and are responsible for the financial stability of the charity.

The pre school is run by our team of excellent staff who handle the day to day running. We have a manager and deputy manager who oversee the staff team.

### Main Objects of the Charity:

- provide high quality care and education for children primarily below statutory school age;
- work in partnership with parents to help children to learn and develop;
- add to the life and well-being of its local community;

- offer children and their parents a service which promotes equality and values diversity;
- Most of all we want the children to have fun and enjoy coming to Emmanuel Pre-School.

As a member of Emmanuel Preschool, your child:

- is in a safe, caring and stimulating environment;
- is given generous care and attention, because of our high ratio of adults to children;
- has the chance to join with other children and adults to live, play, work and learn together;
- is helped to take forward her/his learning and development by being helped to build on what she/he already knows and can do;
- is in a pre-school which sees you as a partner in helping your child to learn and develop; and
- is in a pre-school in which parents help to shape the service it offers.

Emmanuel Preschool exceed Ofsted's ratio of adults to children in the setting. This helps us to:

- give time and attention to each child;
- talk with the children about their interests and activities;
- help children to experience and benefit from the activities we provide; and
- allow the children to explore and be adventurous in safety.

### **Summary of main activities undertaken to public benefit:**

Emmanuel Preschool has been operating for nearly 30 years providing excellent, affordable and accessible early years education. The preschool committee (trustees) ensure that each year the income that the preschool receives is only spent in a way that specifically benefits the children and families that attend the setting. We are committed to ensuring that all our children's individual needs are met during each session they attend.

This is mainly achieved by the high number of staff we have working each day. We are aware that our approach to staffing means our children can flourish and our parents are comfortable leaving their children in our care.

Our finances are tightly monitored, and money carefully spent to ensure our ongoing financial viability.

The Trustees have prepared this report having taken into account and complied with their duty to ensure that all the pre school activities are for the public benefit as set out in section 4 of the 2006 Act. They have also shown due regard for the guidance published by the Charity Commission 2013.

### **Summary of main achievements of the charity during the year:**

- September 2020 - we welcomed all the staff back after they were furloughed for 6 months due to Covid-19 lockdown.
- Our numbers were slightly lower to begin with as a lot of new parents were still anxious about sending their children back due to Covid.
- We were unable to have an Explorers nativity play last year due to Covid but this year we will be doing them in our bubble groups.
- We had a fun filled last week leading up to Christmas last year by having pass the parcel, party games and fun snack. Father Christmas kindly left presents for the children, this year Santa will make 3 visits, so he can see all the children.
- We took part in the Christmas Jumper Day in December. The children wore their Christmas jumpers and staff joined in too.
- We all broke up for Christmas wondering if we would be going back into lockdown and if the Preschool would open again in the New Year. We went back into lockdown and the government made the decision that early years and schools would remain open from January 2021. Our team worked really hard through such a difficult time and we can't thank them enough for all their hard work and commitment at such a challenging time.
- After Easter all the staff and the children who were due to start in January started, it was the busiest we had been for ages and felt really good to get back to some sort of normality.
- 7 members of staff have completed their renewal in 12 hours Paediatric training. All staff have or are in the process of updating their safeguarding online.

- We have continued to do sign of the week at mat times, within a few sessions the children were able to do the sign. This has been a great success and now they can show you lots of signs they have learnt.
- Our own Facebook page for the Preschool is proving to be a great success. The feedback from parents was they liked to see what their children had been doing during their day with us. Quite a few parents contact us through this and we respond to them as soon as we can.
- We did PE sessions with our Explorer children; they would bring in a PE kit. We found this really helped the children with independence on dressing and undressing themselves. They would have little races and general PE to get them used to it for when they go to school.
- In July we did an Explorers Presentation in our bubbles in the garden under the gazebo as it was so hot. The children sang some songs to their parents. It was really lovely to spend some time with the parents as we handed out refreshments.
- We welcomed Danni back from maternity leave and it is so lovely to have her back with us all again.
- Our two students Holly and Eva are close to completing their NVQ level 3 in the next few months.

### **Pre School Reserves Policy**

At the 31<sup>st</sup> of August 2021 we have money in the Reserves account of some £6,766 in addition to an operational amount of some £26,857 and a Fundraising surplus of £2807. At this point some of the reserves had been moved to the current account to ensure cashflow. This was moved back to the Reserve account in November 2021.

We try each year to put as much money as possible into our Reserve fund. If there is any surplus at the year-end we aim to move any excess into our Reserve account.

We previously saw our reserves as being able to sustain the Preschool for two months. At present we would be able to support the Preschool for 3 months.

The Operational reserves currently include some of the COVID Grant we received from Wealden District Council. This will help support the Preschool in to 2021/22 which is again going to be a challenging year.

## **Principle Sources of Funding**

Our main source of income is the 2-, 3- & 4-year-old funding we receive from ESCC. We also receive fees from our parents who pay for their 2-year-olds and any hours in addition to their 15 hours of funding from ESCC.

We normally run a number of fundraising events each year to support the Preschool income. These include a Christmas fair, Race Night, trike trundle and cake sales. We are hoping to resume these activities once the effects of Covid have subsided.

During the year we received restricted income for our EYPP. All monies received were spent on either resources, fees or staff 1:1 wages.

In 2021 we received CJRS funding from HMRC for our furloughed staff.

## **How our expenditure supports our key objectives**

The majority of our expenditure goes on staff expenses. We are committed as a Preschool to offer the best support and learning opportunities for our children. By providing a high staff ratio to the number of children we have in pre school each day we are able to give the children the best opportunities in their early years' education. We ensure that our children's individual needs are met to give them the best start to their time at school.

Other than rent and minor overheads, we spend our income on resources and equipment for our children.

## **The trustees declare that they have approved the trustees report**

**above: Signed on behalf of the Charity's Trustees**

**Signatures:** *L Dyson*

**Position:** Committee Member **Date:** 08/06/22

**Emmanuel Pre School  
Income & Expenditure Account  
for the Year Ended  
31st August 2021**

**Charity Reg. No. 1062030**

Prepared by  
M I Spencer Ltd  
70 Victoria Road  
Polegate  
East Sussex  
BN26 6BU

Emmanuel Pre School

Income & Expenditure Account

	Year Ended 31st August 2021	Year Ended 31st August 2020
<b>School Fund</b>		
<b>Income</b>		
Fees ESCC	76395.79	87124.80
Fees Parents	25719.01	12313.75
Sundry Income	1845.27	1581.81
Grant & CJRS	4596.21	17904.40
Insurance Compensation	0.00	2000.00
E'sers NIC Allowance	3193.32	0.00
Fundraising Income	1239.49	1051.23
FR - Children's Uniform	365.90	0.00
Interest Received	<u>0.83</u>	<u>17.46</u>
	<b>113355.82</b>	<b>121993.45</b>
<b>Less Expenditure</b>		
Activity Equipment & Materials	1586.66	1224.86
Snacks	577.53	523.62
Fundraising Costs	102.10	220.61
Uniform - Child F/R	0.00	81.50
Gifts for children	244.00	300.00
Wages	96836.39	93024.70
Pensions	1042.82	938.57
SMP reclaim	-4417.73	-1757.29
Uniform - Staff	176.33	0.00
Training Costs	350.00	0.00
Advertising	0.00	197.58
Subscriptions	316.91	273.98
Cleaning Materials	332.05	282.90
Garden	13.47	50.42
Internet & Phone	1252.38	1037.22
Printing, postage & stationery	1215.82	890.42
Professional Fees	393.00	1983.00
Rent	10198.03	7275.55
Flowers for Volunteers/Staff	279.95	95.00
Waste removal	1169.86	635.49
Accountancy & Bookkeeping	3114.50	1364.40
Insurance	1101.65	938.82
Repairs & renewals	145.00	176.75
Sundry Expenses	198.60	109.45
Bad Debt W/Off	<u>165.00</u>	<u>52.60</u>
	<b>116394.32</b>	<b>109920.15</b>
<b>Net Deficit/Surplus in Year</b>	<b>-3038.50</b>	<b>£ 12073.30</b>
<b>To Reserves</b>	<b>-3038.50</b>	<b>12073.30</b>

N.B. Included within the above are expenses reimbursed to Trustees during the year: - Clare Jones £611.51

**Note - Restricted Funds (included within above)**

<b>EYPP Funds</b>		
<b>Income</b>		
	4833.60	4229.40
<b>Expenditure</b>		
Fees	901.20	1461.12
Training Costs	0.00	380.02
Staff Costs	300.96	0.00
Activity Equipment & Materials	<u>3631.44</u>	<u>2388.26</u>
	<u>4833.60</u>	<u>4229.40</u>
<b>Net Surplus/Deficit in Year</b>	<b>0.00</b>	<b>0.00</b>

**Emmanuel Pre School**

**Balance Sheet**

<b>Sources Of Funds</b>	<b>As at 31st August 2021</b>	<b>As at 31st August 2020</b>
<b>General Fund</b>		
Surplus B/Fwd	34689.44	22616.14
Surplus/(Deficit) in Year	<u>-3038.50</u> <b>31650.94</b>	<u>12073.30</u> <b>34689.44</b>

**Represented by:**

**Current Assets**

Bank Account - Current (Unrestricted)	26857.00	24495.77
Bank Account - Current (Restricted)	0.00	0.00
Cash Acc (Unrestricted)	0.00	1.07
Cash Acc - Fees	37.50	22.58
Cash Float Fete	180.00	180.00
Bank Account - Fundraising	2807.68	1140.55
Bank Account - Reserves	6766.62	6765.93
Stock & work in Progress	1404.45	400.00
Debtors (Fees owed less payts in advance)	-228.50	0.00
Sundry Debtors & Prepayments	1066.38	2918.19
	<u><b>38891.13</b></u>	<u><b>35924.09</b></u>

deduct

**Current Liabilities**

Sundry Creditors & Accruals	6985.17	1234.65
Pension	255.02	0.00
	<u><b>7240.19</b></u> <b>31650.94</b>	<u><b>1234.65</b></u> <b>34689.44</b>

We hereby approve the accounts of Emmanuel Pre School for the year ended 31st August 2021, and confirm we have made available all relevant books, records and information necessary for their preparation.

*C Maskell*

Trustee

*L Dyson*

Trustee

*07/06/2022*

Dated

## Notes to The Financial Statements (Income & Expenditure Account)

### Basis of preparing the financial statements (Income & Expenditure Account)

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) "Accounting and Reporting by Charities; Statement of Recommended Practice applicable to charities preparing the accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) [effective January 2015]. The financial statements have been prepared under the historical cost convention with the exception of investments, which where applicable are included at market value.

### Financial reporting standard 102- reduced disclosure requirements

The charity has taken advantage of the exemption in preparing these financial statements as permitted by FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland - the requirement of Section 7, Statement of Cash Flows.

## 1 Accounting Policies

### 1.1 Income

All incoming resources are included in the Income & Expenditure Account when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. Interest arising on the bank deposits is credited to the account when it is received.

### 1.2 Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to that category. Where costs cannot be directly attributed to a particular heading they have been allocated to activities on a basis that is consistent with the use of resources.

All liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

### 1.3 Fund Accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the Trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for a particular restricted purpose.

### 1.4 Taxation

The charity is exempt from income tax on its charitable activities.

### 1.5 Pension Costs.

The charity operates a pension scheme (Auto Enrolment). Contributions payable to the Charity's pension scheme are charged to the Income & Expenditure Account in the period to which they relate.

## 9 Related Party Transactions

During the year expenses were incurred by and reimbursed to the Trustees in connection with administrative expenses and purchasing supplies for the Charity.

C Jones

Total  
611.51

**Report to the Trustees of  
Emmanuel Pre School**

This report is on the accounts of Emmanuel Pre School for the year ended 31st August 2021 set out on pages 1-2.

The Trustees are responsible for the proper keeping of the books and records and preparation of the accounts in accordance with the Charities Act 2011 ("The Act"). They consider that an audit of the Funds is not required under section 144 of The Act and that an independent examination is needed.

It is my responsibility to:

examine the accounts under section 145 of the 2011 Act;  
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 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 includes 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**

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

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

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

M I Spencer FAIA CIOT  
M I Spencer Ltd  
70 Victoria Road  
Polegate  
Sussex  
BN26 6BU

*M Spencer*

Dated

*08/06/2022*

**EMMANUEL PRE-SCHOOL**

England & Wales - Charity number 1062030

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# Accounts

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## Trustees' Annual Report for the period 1 September 2019 – 31 August 2020

**Charity Name:** Emmanuel Pre School

**Registered Charity Number:** 1062030

**Charity's Principle Address:** Emmanuel Pre School,  
Emmanuel Church Hall,  
Hawkswood Road,  
Hailsham,  
East Sussex, BN27 1SP

### Names of the Charity Trustees:

Trustee Name	Office (if any)	Dates acted if not for whole year
Clare Jones	Chairperson	
Jo Willis	Treasurer	
Emma Watts	Secretary	
Cheri Maskell		
Helen Knight		
Annaliese Davies		

**Type of Governing Document:** Emmanuel Pre School was established by constitution and currently operates the Pre School Learning Alliance constitution 2008.

**How the charity is constituted:** Unincorporated Association

**Trustee Selection Methods:** Our trustees put themselves forward to act as part of our committee, if more than one person wants to take on an officer role then an election is held to appoint the role.

Our trustees are subject to approval by Ofsted and an enhanced DBS.

Training on safeguarding and child protection are provided for all trustees.

### Charities Organisational Structure:

Emmanuel Pre School is registered with Ofsted to provide childcare for 2 – 5-year-olds. Our Trustees have always been referred to as committee members and Trustee is not a term that is actively used within the pre school. The pre school committee is known by Ofsted as the Registered Person. The committee oversee the management of the pre school and are responsible for the financial stability of the charity.

The pre school is run by our team of excellent staff who handle the day to day running. We have a manager and deputy manager who oversee the staff team.

### Main Objects of the Charity:

- provide high quality care and education for children primarily below statutory school age;
- work in partnership with parents to help children to learn and develop;
- add to the life and well-being of its local community;

- offer children and their parents a service which promotes equality and values diversity;
- Most of all we want the children to have fun and enjoy coming to Emmanuel Pre-School.

As a member of Emmanuel Pre-School, your child:

- is in a safe, caring and stimulating environment;
- is given generous care and attention, because of our high ratio of adults to children;
- has the chance to join with other children and adults to live, play, work and learn together;
- is helped to take forward her/his learning and development by being helped to build on what she/he already knows and can do;
- is in a pre-school which sees you as a partner in helping your child to learn and develop; and
- is in a pre-school in which parents help to shape the service it offers.

Emmanuel Pre-School exceed Ofsted's ratio of adults to children in the setting. This helps us to:

- give time and attention to each child;
- talk with the children about their interests and activities;
- help children to experience and benefit from the activities we provide; and
- allow the children to explore and be adventurous in safety.

#### **Summary of main activities undertaken to public benefit:**

Emmanuel Pre school has been operating for nearly 30 years providing excellent, affordable and accessible early years education. The pre school committee (trustees) ensure that each year the income that the pre school receives is only spent in a way that specifically benefits the children and families that attend the setting. We are committed to ensuring that all our children's individual needs are met during each session they attend.

This is mainly achieved by the high number of staff we have working each day. We are aware that our approach to staffing means our children can flourish and our parents are comfortable leaving their children in our care.

Our finances are tightly monitored, and money carefully spent to ensure our ongoing financial viability.

The Trustees have prepared this report having taken into account and complied with their duty to ensure that all the pre school activities are for the public benefit as set out in section 4 of the 2006 Act. They have also shown due regard for the guidance published by the Charity Commission 2013.

#### **Summary of main achievements of the charity during the year:**

- 2020 has been a very unusual and challenging time for the preschool. COVID has had a significant effect on the preschool for much of the year. We were closed to most children from the 23<sup>rd</sup> of March 2020. We are so proud that we were able to stay open to support keyworker children in the 1<sup>st</sup> and 2<sup>nd</sup> lockdowns.
- Despite COVID we have managed to continue to do many of the things that the children love. We have continued to do sign of the week at mat times, within a few sessions the children were able to do the sign. This has been a great success and now they can show you lots of signs they have learnt. We make sure we have Makaton signs around each room. We have children within our setting that find it hard to speak so they sign to us. All staff have Makaton cards on a lanyard to help the children. The feedback from parents is their children are showing siblings at home the signs and talking about it.

- We have still managed to have the photographer come in and spend a morning taking individual photos of our children.
- Our Explorers nativity play last year (pre COVID) was a great success, we had such a fantastic turn out from parents and grandparents, the hall was full to bursting and it was such a great atmosphere.
- We had a fun filled last week leading up to Christmas last year by having pass the parcel, party games and a fun snack. Father Christmas made 3 visits, so he could see all the children and sat in the fantastic grotto made by a couple of our creative staff.
- We took part in the Christmas Jumper Day in Dec. The children wore their Christmas Jumper for a donation of £1, even the staff took part as well.
- Our own Facebook page for the preschool is proving to be a great success. The feedback from parents was they liked to see what their children had been doing during their day with us. Quite a few parents contact us through this and we respond to them as soon as we can.
- In Spring our theme was growing, and we did lots of different things with our explorers. Our Stick insects have really multiplied, and we ended up with over 40!
- We only managed to have had one parent's evening due to covid which was held at the end of January.
- Training over the last year – 2 x level 2 Health and Safety online course. Renewal of the 12 hours Paediatric was due for 4 members of staff but due to the Covid it had to be postponed. All staff updated their safeguarding online. During the year the managers have been on number of inclusion meetings. These meetings are very informative with giving us advice and help with the Send children and the EYP.
- Our bank staff have really helped us when we needed it especially with sickness and staff holidays.
- In January 2020 our two students completed their NVQ level 2 with YMCA and we decided to change training company to JACE training, so far they are proving to be really good and are on the ball with everything and helping and supporting the staff with their Level 3 training.

### **Pre School Reserves Policy**

At the 31<sup>st</sup> of August 2020 we have money in the reserves account of some £6,766 in addition to an operational amount of some £24,496 and a fund raising surplus of £1140. At this point some of the reserves had been moved to the current account to ensure cashflow. This will be moved back to the reserves account in 2021.

We try each year to put as much money as possible into our reserves fund. If there is any surplus at the year-end we aim to move any excess into our reserves account.

We previously saw our reserves as being able to sustain the pre school for two months. At present we would be able to support the pre school for 3 months.

We have spoken with ESCC about this several times this year to explain the pressure the change in payment frequency is having on us. They have told us to keep an eye on the cashflow and let them know if there are any pressure points for the charity that they need to be aware of.

The Operational reserves currently include the COVID Grant we received from Wealden District Council. This will help support the pre school in to 2021 which is again going to be a challenging year.

### **Principle Sources of Funding**

Our main source of income is the 2-, 3- & 4-year-old funding we receive from ESCC. We also receive fees from our parents who pay for their 2-year-olds and any hours in addition to their 15 hours of funding from ESCC.

We normally run a number of fundraising events each year to support the pre school income. These include a Christmas fair, Race Night, trike trundle and cake sales. We are hoping to resume these activities once the effects of Covid has subsided.

During the year we received restricted income for our EYPP. All monies received were spent on either resources, fees or staff 1:1 wages.

In 2020 we also receive a Covid Grant (£10,000) from Wealden District Council and CJRS funding from HMRC for our furloughed staff.

### **How our expenditure supports our key objectives**

The majority of our expenditure goes on staff expenses. We are committed as a pre school to offer the best support and learning opportunities for our children. By providing a high staff ratio to the number of children we have in pre school each day we are able to give the children the best opportunities in their early years' education. We ensure that our children's individual needs are met to give them the best start to their time at school.

Other than rent and minor overheads, we spend our income on resources and equipment for our children.

**The trustees declare that they have approved the trustees report above:**

**Signed on behalf of the Charity's Trustees**

**Signatures:** C Jones

**Position:** Chairperson

**Date:** 13<sup>th</sup> September 2021

**Emmanuel Pre School  
Income & Expenditure Account  
for the Year Ended  
31st August 2020**

**Charity Reg. No. 1062030**

Prepared by  
M I Spencer Ltd  
70 Victoria Road  
Polegate  
East Sussex  
BN26 6BU

Emmanuel Pre School

Income & Expenditure Account

	Year Ended 31st August 2020	Year Ended 31st August 2019
<b>School Fund</b>		
<b>Income</b>		
Fees ESCC	87124.80	94172.56
Fees Parents	12313.75	16328.96
Sundry Income	1581.81	2345.00
Grant & CJRS	17904.40	0.00
Insurance Compensation	2000.00	0.00
Fundraising Income	1051.23	3200.00
Int recd	<u>17.46</u>	<u>39.21</u>
	<b>121993.45</b>	<b>116085.73</b>
<b>Less Expenditure</b>		
Activity Equipment & Materials	1224.86	1227.07
Snacks	523.62	1065.86
Fundraising Costs	220.61	625.81
Uniform - Child F/R	81.50	509.50
Gifts for children	300.00	448.53
Wages	93024.70	93579.10
Pensions	938.57	717.50
SMP reclaim	-1757.29	0.00
Uniform - Staff	0.00	705.38
Training Costs	0.00	482.00
Advertising	197.58	276.00
Subscriptions	273.98	541.36
Cleaning Materials	282.90	214.56
Garden	50.42	107.29
Internet & Phone	1037.22	743.53
Printing, postage & stationary	890.42	1408.62
Professional Fees	1983.00	148.00
Rent	7275.55	10572.42
Flowers for Volunteers/Staff	95.00	110.12
Waste removal	635.49	928.26
Accountancy & Bookkeeping	1364.40	2867.70
Insurance	938.82	646.84
Repairs & renewals	176.75	922.47
Sundry Expenses	109.45	0.00
Bad Debt W/Off	<u>52.60</u>	<u>0.00</u>
	<b>109920.15</b>	<b>118847.92</b>
<b>Net Profit in Year</b>	<b>12073.30</b>	<b>£ -2762.19</b>
<b>To Reserves</b>	<b>12073.30</b>	<b>-2762.19</b>

N.B. Included within the above are expenses reimbursed to Trustees during the year: - Clare Jones £335.42

779.40

**Note - Restricted Funds**

<b>EYPP Funds</b>		
<b>Income</b>	4229.40	3323.10
<b>Expenditure</b>		
Fees	1461.12	1343.55
Training Costs	380.02	
Activity Equipment & Materials	<u>2388.26</u>	<u>1979.55</u>
	<u>4229.40</u>	<u>3323.10</u>
<b>Net Surplus/Deficit in Year</b>	<b>0.00</b>	<b>0.00</b>

**Garden Project - Finished in 2019**

<b>Expenditure</b>		
Activity Equipment & Materials	<u>0.00</u>	<u>915.73</u>
	<u>0.00</u>	<u>915.73</u>
<b>Net Surplus/Deficit in Year</b>	<b>0.00</b>	<b>-915.73</b>
To Reserves	<u>0.00</u>	<u>0.00</u>

**ISEND FUND**

<b>Income</b>	<u>0.00</u>	<u>1225</u>
<b>Expenditure</b>		
Activity Equipment & Materials	0.00	0.00
Wages (1:1 assistance)	0.00	1225.00
Staff Training	<u>0.00</u>	<u>0.00</u>
<b>Net Surplus/Deficit in Year</b>	<u>0.00</u>	<u>1225.00</u>
		<u>0.00</u>

Emmanuel Pre School

Balance Sheet

	As at 31st August 2020	As at 31st August 2019
<b>Sources Of Funds</b>		
<b>General Fund</b>		
Surplus B/Fwd	22616.14	25378.33
Surplus/Deficit in Year	<u>12073.30</u> <b>34689.44</b>	<u>-2762.19</u> <b>22616.14</b>
<b>Represented by:</b>		
<b>Current Assets</b>		
Bank Account - Current (Unrestricted)	24495.77	2280.46
Bank Account - Current (Restricted)	0.00	0.00
Cash Acc (Unrestricted)	1.07	59.09
Cash Acc - Fees	22.58	48.53
Cash Float Fete	180.00	0.00
Coin Cash Float Fees	0.00	25.00
Coin Cash Float FR	0.00	119.50
Bank Account - Fundraising	1140.55	7737.38
Bank Account - Reserves	6765.93	13752.41
Stock & work in Progress	400.00	800.00
Trade Debtors	0.00	0.00
Sundry Debtors & Prepayments	<u>2918.19</u>	<u>642.05</u>
	<b><u>35924.09</u></b>	<b><u>25464.42</u></b>
deduct		
<b>Current Liabilities</b>		
Sundry Creditors & Accruals	1234.65	2280.92
PAYE	<u>0.00</u>	<u>567.36</u>
	<b><u>1234.65</u></b> <b>34689.44</b>	<b><u>2848.28</u></b> <b>22616.14</b>

We hereby approve the accounts of Emmanuel Pre School for the year ended 31st August 2020, and confirm we have made available all relevant books, records and information necessary for their preparation.

*C Jones*

Trustee

*J Willis*

Treasurer

13/09/2021

Dated

## Notes to The Financial Statements

### Basis of preparing the financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) "Accounting and Reporting by Charities; Statement of Recommended Practice applicable to charities preparing the accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) [effective January 2015]. The financial statements have been prepared under the historical cost convention with the exception of investments, which where applicable are included at market value.

### Financial reporting standard 102- reduced disclosure requirements

The charity has taken advantage of the exemption in preparing these financial statements as permitted by FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland - the requirement of Section 7, Statement of Cash Flows.

## 1 Accounting Policies

### 1.1 Income

All incoming resources are included in the Statement of Financial Activity when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. Interest arising on the bank deposits is credited to the account when it is received.

### 1.2 Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to that category. Where costs cannot be directly attributed to a particular heading they have been allocated to activities on a basis that is consistent with the use of resources.

All liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

### 1.3 Fund Accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the Trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for a particular restricted purpose.

### 1.4 Taxation

The charity is exempt from income tax on its charitable activities.

### 1.5 Pension Costs.

The charity operates a pension scheme (Auto Enrolment). Contributions payable to the Charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

## 9 Related Party Transactions

During the year expenses were incurred by and reimbursed to the Trustees in connection with administrative expenses and purchasing supplies for the Charity.

C Jones

Total  
335.42

**Report to the Trustees of  
Emmanuel Pre School**

This report is on the accounts of Emmanuel Pre School for the year ended 31st August 2020 set out on pages 1-2.

The Trustees are responsible for the proper keeping of the books and records and preparation of the accounts in accordance with the Charities Act 2011 ("The Act"). They consider that an audit of the Funds is not required under section 144 of The Act and that an independent examination is needed.

It is my responsibility to:

examine the accounts under section 145 of the 2011 Act;  
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 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 includes 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**

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

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

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

*M Spencer*

M I Spencer FAIA CIOT  
M I Spencer Ltd  
70 Victoria Road  
Polegate  
Sussex  
BN26 6BU

Dated

*14/09/2021*

## **Treasurer's Report for the period 1 September 2019 – 31 August 2020**

**Charity Name:** Emmanuel Pre School

**Registered Charity Number:** 1062030

### **Financial Review**

The 2019-2020 year was difficult financially due to COVID. We worked hard to ensure the financial viability of the preschool during this period and into the next financial year. We worked closely with ESCC and Wealden District Council to ensure that we had enough income so we were able to continue to operate.

We claimed furlough for the staff who were not working from March through to August and ensured that we did not claim more than we were entitled to, as we were still in receipt of our EYEE funding from ESCC.

When we applied for the grant from Wealden we only requested £8,000 as this was our predicted loss of income, but we were awarded £10,000.

We also received £2,000 compensation from our Insurers who mis-sold us a policy that was supposed to cover us for loss of earnings due to COVID closure.

The Church (our landlords) also kindly agreed to not charge us rent from April – July due to the very low number of children and because we were not charging the parents at that time.

The additional sources of income have resulted in us (at 31<sup>st</sup> August 2020) retaining £12,000. This money will go on to support our financial position in 2021 as the preschool was adversely affected again in January 2021 when many parents withdrew their children from pre school due to the pandemic.

Despite COVID, we continued to implement tighter financial controls in the year to ensure that we continue to break even and remain in a financially viable position. We have engaged a self-employed bookkeeper to keep the accounts on Sage and produce the year end file ready for the Independent Examination that the accounts have to undergo each year.

Looking forward to 2021 and 2022 we have a good number of children on register, all staff are back from being on Furlough and the finances at the moment are looking stable.