

## 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
<b>Note - Restricted Funds</b>		
<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>
<b>Garden Project - Finished in 2019</b>		
<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>
<b>ISEND FUND</b>		
<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>	<b>0.00</b>	<b>1225.00</b>

## 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
	<u>335.42</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 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.