

## 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	0.83	17.46
	<u>113355.82</u>	<u>121993.45</u>
<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 & stationary	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	165.00	52.60
	<u>116394.32</u>	<u>109920.15</u>
<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	3631.44	2388.26
	<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

	As at 31st August 2021	As at 31st August 2020
<b>Sources Of Funds</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>
<b>Represented by:</b>		
<b>Current Assets</b>		
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	<u>1066.38</u>	<u>2918.19</u>
	<b><u>38891.13</u></b>	<b><u>35924.09</u></b>
deduct		
<b>Current Liabilities</b>		
Sundry Creditors & Accruals	6985.17	1234.65
Pension	<u>255.02</u>	<u>0.00</u>
	<b><u>7240.19</u></b> <b>31650.94</b>	<b><u>1234.65</u></b> <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
	<u>611.51</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 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*