

Trustees' Annual Report for the period 1 September 2022 – 31 August 2023

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 Ceased Sept 2023	
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

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 preschool 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 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 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 8th 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 31st 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

Year Ended
31st August 2023

Year Ended
31st August 2022

School Fund		£	£	£	£
Incoming resources	Note	Unrestricted	Restricted	Total	Total
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
Total Incoming Resources		148,358	1,475	149,832	133,635
Resources expended					
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		-		-	-
Total Resources expended		159,028	1,475	160,502	134,465
Net movement in funds				- 10,670	- 830
Transfer to reserves					
Total funds brought forward					
Total funds carried forward				- 10,670	- 830

Note - Restricted Funds

EYPP Funds		
Income	1636.50	2416.80
Expenditure		
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>
Net Surplus/(Deficit) in Year	0.00	0.00

Emmanuel Pre School

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

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Dated

19/06/2024