

## 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 31st August 2023	
		£ Unrestricted	£ Restricted	£ Total	£ Total	
<b>Incoming resources</b>						
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'sers 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>

Balance Sheet

As at  
31st August 2024

As 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
Total Current assets		<u>27,251</u>	<u>26,389</u>
Creditors: amounts falling due within one year		5,158	6,238
Net current assets/(liabilities)		<u>5,158</u>	<u>6,238</u>
Net Assets		<u>22,092</u>	<u>20,151</u>
Funds of the Charity			
Unrestricted funds		22,092	20,151
Total Unrestricted funds		22,092	20,151
Restricted funds		-	-
Total funds		<u>22,092</u>	<u>20,151</u>

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	<div>Total</div> <div>0</div>
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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
	<div>950</div>	<div>875</div>

## 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		<u>1258</u>		<u>928</u>
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		<u>2,550</u>		<u>2475</u>
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*

**Independent Examiners Report**  
**Report to the Trustees of Emmanuel Pre School**  
**On the accounts for the year ended 31 August 2024**  
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4 Farmland Way  
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Dated

*16/06/2025*