

HEXTABLE VILLAGE PRE-SCHOOL

England & Wales · Charity number 1099374

Details

Status Registered

Legal form Other

Registered 2003-09-11

Register [View on the Charity Commission register](#)

Contact

Address The Gallery
College Road
Swanley
BR8 7LT

Phone 01322 613 858

Email treasurer@hextablevillagepreschool.org

Website www.hextablevillagepreschool.org

Activities

Objects: THE AIMS OF THE PRE-SCHOOL ARE 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 AND BY:(A) OFFERING APPROPRIATE PLAY, EDUCATION AND CARE FACILITIES, FAMILY LEARNING AND EXTENDED HOURS GROUPS, TOGETHER WITH THE RIGHT OF PARENTS TO TAKE RESPONSIBILITY FOR AND TO BECOME INVOLVED IN THE ACTIVITIES OF SUCH GROUPS, ENSURING THAT SUCH GROUPS OFFER OPPORTUNITIES FOR ALL CHILDREN WHATEVER THEIR RACE, CULTURE, RELIGION, MEANS OR ABILITY;(B) ENCOURAGING THE STUDY OF THE NEEDS OF SUCH CHILDREN AND THEIR FAMILIES AND PROMOTING PUBLIC INTEREST IN AND RECOGNITION OF SUCH NEEDS IN THE LOCAL AREAS;(C) INSTIGATING AND ADHERING TO AND FURTHERING THE AIMS AND OBJECTS OF THE PRE-SCHOOL LEARNING ALLIANCE.

Activities: Pre-School for 2 to 4 year olds.

Classification

- **How:** Provides Buildings/facilities/open Space
- **What:** General Charitable Purposes, Education/training, Other Charitable Purposes
- **Who:** Children/young People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin

Geography

- **Area of benefit:** NOT DEFINED. IN PRACTICE HEXTABLE
- Kent

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£178,739	£188,746	-	-
2023-12-31	£169,493	£191,609	-	-
2022-12-31	£158,844	£175,477	-	-
2021-12-31	£145,305	£137,173	-	-
2020-12-31	£130,115	£122,147	-	-

Trustees

Name	Role	Appointed
Stuart Smith	Chair	2022-11-09
Carrie-Ann Markey		2020-11-04
Elena Stone		2026-03-16
Lianne Hawkins		2024-10-16
Lisa Harrison		2022-11-09
Nicola Bigwood		2022-11-09
Samantha Jefferies		2019-10-16
Victoria Parker-Jones		2025-05-25

HEXTABLE VILLAGE PRE-SCHOOL

England & Wales - Charity number 1099374

Accounts

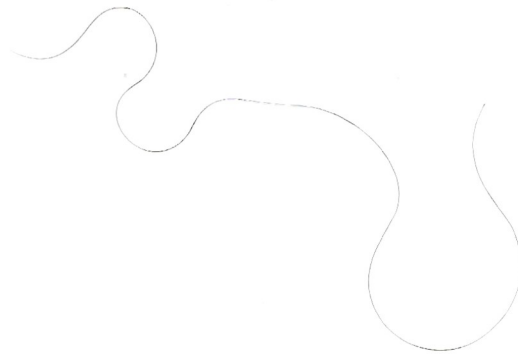
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HEXTABLE VILLAGE PRE-SCHOOL
REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2024

**HEXTABLE VILLAGE PRE-SCHOOL
REPORT AND FINANCIAL STATEMENTS
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5	Statement of financial activities
6	Balance sheet
7-8	Notes to the financial statements
9	Detailed income and expenditure account



HEXTABLE VILLAGE PRE-SCHOOL
REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2024

Trustees

S Jefferies
C Markey
S Smith
N Bigwood
G Hristova
L Harrison
J Taru (Resigned October 2024)
R Liddon (Resigned October 2024)
L Hawkins (Appointed 16 October 2024)
V Jones (Appointed 25 May 2025)

Registered & Principal Office

The Gallery
College Road
Swanley
BR8 7LT

Accountants

Pearce accounts consultancy services
58 Sermon Drive
Swanley
Kent
BR8 7HT

HEXTABLE VILLAGE PRE-SCHOOL**TRUSTEE'S REPORT****FOR THE YEAR ENDED 31ST DECEMBER 2024**

The Trustees present their annual report with financial statements of the charitable company for the year ended 31st December 2024.

LEGAL STATUS

Hextable Village Pre-School is governed by its constitution. The pre-school has adopted the 2011 Pre-School Learning Alliance constitution on 18 October 2017.

The Pre-School Learning Alliance (PLA) is the governing charitable body. PLA is in the voluntary sector working as strategic partner with the government. It specialises in and campaigns for education for the early year's sector. It aims to "promote quality in Pre-School settings".

Its objective is to overcome issues of supply, training and conditions for the workforce. It is also committed to development of Government strategy for the early year's sector.

The PLA visits to support the education and offers grant funding from head office fundraising campaigns.

The Pre-School needs to adhere to rules and regulations to qualify for membership to the PLA. This includes submitting end of year accounts to the charities commission.

Ofsted is the government education regulatory agency. It sets out the national curriculum adherence of the nursery education service through means of list of objectives and quality standards.

TRUSTEES

The trustees in office during the year were:

S Jefferies

C Markey

S Smith

N Bigwood

G Hristova

L Harrison

J Taru (Resigned October 2024)

R Liddon (Resigned October 2024)

L Hawkins (Appointed 16 October 2024)

OBJECTIVES AND ACTIVITIES

The objectives of the charity continue to be the enhancement of development and education of children under statutory school age, by encouraging parents to understand and provide for the needs of their children through community groups. The objective is also to deliver care and education whilst meeting individual needs including developing and implementing strategies to encourage and extend children's learning.

The pre-school supplies an education service to local children from between the ages of 2 and 4 years. A voluntary committee of parents manages the pre-school, it employs 11 people made up of 1 manager, 9 teachers and 1 admin support staff who are responsible for the day-to-day running of the Pre-School in line with the EYFS. The staff receive regular training.

HEXTABLE VILLAGE PRE-SCHOOL
DIRECTOR'S AND TRUSTEE'S REPORT
FOR THE YEAR ENDED 31ST DECEMBER 2024
(Continued)

We offer morning and afternoon educational sessions (each session is 3 hours) every week day. The Pre-school garden continues to be used and enjoyed by the children on a daily basis, whatever the weather.

In addition to universal government funding, the preschool offers free for 2 funding and since September 2017, also 30 hour funding. Since April 2024 we offer 15 hours funding for 2 year olds.

The Pre-School are pleased to announce that the result of the last inspection by OFSTED, in November 2024, was that the quality and standards of the early years provision had been rated as good.

The Pre-School has had a challenging year, income for the year was £178,739 (2023 £169,493) and expenditure was £188,746 (2023 £191,609) but we still made a loss of £10,007. The main challenge for the preschool has been the minimum wage increase and couple that with the ongoing fuel increases. The majority sessions were full to capacity and we have a waiting list already for the next academic year.

Our ongoing goal is to continue to use the income from fees and funding to cover our highest running costs such as staff costs and rent, and to support activities that will enhance the children's Preschool experience and environment.

Our main financial aim is to retain our reserves at approximately the same level. We will continue to spend carefully and fundraise as much as possible to meet this aim.

FUNDRAISING

Local Government and Parental Means of Funding Children are eligible for funding from the Kent County Council in the term after their third birthday. We knew it would be difficult year financially and we made the decision that the fees for parents who have to pay would be £18.75 per 3 hour session for school year 2024/2025.

In 2024 £2,838 (2023 £3,821) was raised through fundraising events. This money supplies the Pre -School with new equipment such as new toys and learning resources etc. The fundraising team on the committee are responsible for the planning, organising, setting up of events, clearing up and the storage and stock take of stored refreshments with support from committee and parents. In 2024 the committee were able to do a variety of fundraising events for Easter, Summer & Christmas fayre and a hugely successful and popular Halloween Party. The Summer 2024 Fayre was a successful fundraising event and a great day for the whole community. The income that has been raised will assist in further development of our garden and outdoor play area and towards the funding of Christmas and leavers gifts.

PUBLIC BENEFIT

In planning activities for the year, the trustees confirm that the Charity Commission's guidance on public benefit (section 4 of the 2006 Charities Act) by:

1. Offering appropriate play facilities and training courses; and offering parents the opportunity to get involved in the activities of such groups.
2. Encouraging study of the needs of such children and their families and promoting public interest in, and recognition of such needs in the local areas.
3. Instigating, adhering to and furthering the cause of pre-school learning allies.
4. Offering appropriate play facilities and training courses, together with the right of parents to take responsibility for and to become involved in the activities of such groups ensuring that such groups offer opportunities for all children regardless of race, culture, religion, means or ability. Encouraging the study of the needs of such children and their families and promoting public interest in the recognition of such needs in the local area.

HEXTABLE VILLAGE PRE-SCHOOL
DIRECTOR'S AND TRUSTEE'S REPORT
FOR THE YEAR ENDED 31ST DECEMBER 2024
(Continued)

RECRUITMENT AND APPOINTMENT OF TRUSTEES

Hextable Village Pre-School has adopted the Pre-School Learning Alliance constitution and we follow the methods laid out in the constitution when recruiting and appointing new trustees.

RISKS

The charity has assessed the risks to which it is exposed and has taken steps to mitigate those risks. The main risks faced by the charity are in respect of maintaining funding levels in order to continue with the present level of services.

The biggest risk that the pre-school faces is funding. The main source of funding is nursery vouchers from Kent County Council, which amounted to £143,497 (2023 £130,060). This funding is susceptible to government cuts, and the pre-school would have to find alternative means. The pre-school will put into place a comprehensive system of monitoring financial, physical and reputational risks to which it is currently exposed. This includes improving income raising activities. The pre-school now operates on a strict budget set at the beginning of the year, which helps to monitor income and expenditure. Any monies at the end of the financial year are to be used in securing the pre-schools future. The pre-school will continue with its policy of maintaining reserves that are adequate for it to meet its contractual obligations. The unrestricted reserve at 31st December 2024 was £34,576 (2023 £44,583).

TRUSTEES RESPONSIBILITIES

The Charities Act requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state to affairs of the company as at the end of the financial year and of the surplus or deficit of the charity for that year. In preparing those financial statements the trustees are required to:-

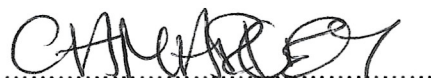
- select suitable policies and the apply them consistently;
- make judgments and estimates that are reasonable and prudent;
- follow applicable accounting standards, subject to any material departures disclosed and explained in the accounts;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the regulations made under the Charities Act. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are also responsible for the contents of the trustees' report, and the responsibility of the independent examiner in relation to the trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no inconsistencies with the figures disclosed in the financial statements.

APPROVAL

This Report was approved by on behalf of the Trustees on 31/10/2025 and signed.



INDEPENDENT EXAMINERS' REPORT TO THE TRUSTEES OF

HEXTABLE VILLAGE PRE-SCHOOL

FOR THE YEAR ENDED 31ST DECEMBER 2024

We have examined the financial statements on pages 5 to 9. These financial statements have been prepared under the historical cost convention and the accounting policies set out therein.

Respective responsibilities of the trustees and examiner

The Trustees' responsibilities for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards are set out in the Statement of Trustees Responsibilities. The charity's Trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 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 Charities Commissioner under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.


Basis of opinion

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 the seeking of explanations from you as trustee 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

In connection with my examination, no matter has come to my attention:

- which gives me reasonable cause to believe that, in any material respect, the requirements:
 - (a) to keep accounting records in accordance with section 130 of the 2011 Act; and
 - (b) to prepare accounts which accord with the accounting records to comply with the accounting requirements of the 2011 Act;
 have not been met; or
- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.


.....

Debbie Pearce
Pearce accounts consultancy services
Chartered Certified Accountants
58 Sermon Drive
Swanley
Kent BR8 7HT

Dated:

HEXTABLE VILLAGE PRE-SCHOOL
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2024

	31st December 2024			31st December 2023
	Unrestricted	Restricted	Total	Total
	Funds	Funds		
	£	£	£	£
INCOMING RESOURCES				
Voluntary income				
Fundraising	2,838	-	2,838	3,821
Investment income	327	-	327	187
Incoming resources from charitable activities	175,574	-	175,574	165,485
TOTAL INCOMING RESOURCES	178,739	-	178,739	169,493
RESOURCES EXPENDED				
Fundraising costs	431	-	431	75
Charitable activities	187,595	-	187,595	190,814
Governance costs	720	-	720	720
TOTAL RESOURCES EXPENDED	188,746	-	188,746	191,609
Net incoming/outgoing resources	(10,007)	-	(10,007)	(22,116)
Total funds brought forward	44,583	-	44,583	66,699
Total funds carried forward	34,576	-	34,576	44,583

The Statement of Financial Activities includes all gains and losses in the year.

All incoming and expended resources derive from continuing activities.

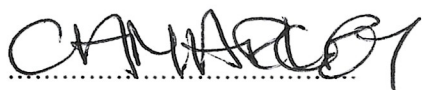
HEXTABLE VILLAGE PRE-SCHOOL

BALANCE SHEET

AS AT 31ST DECEMBER 2024

	2024	2023
	£	£
CURRENT ASSETS		
Debtors	-	300
Cash at bank and in hand	35,386	45,488
	<u>35,386</u>	<u>45,788</u>
CREDITORS: Amounts falling due within one year	810	1,205
	<u>810</u>	<u>1,205</u>
NET CURRENT ASSETS	<u>34,576</u>	<u>44,583</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		
	<u><u>34,576</u></u>	<u><u>44,583</u></u>
FUNDS		
Unrestricted funds	34,576	44,583
Restricted funds	-	-
	<u>34,576</u>	<u>44,583</u>

Approved on behalf of the Trustees on 31/10/2025 and signed.



Trustee

HEXTABLE VILLAGE PRE-SCHOOL**NOTES TO THE FINANCIAL STATEMENTS****FOR THE YEAR ENDED 31ST DECEMBER 2024****1. ACCOUNTING POLICIES****1.1 Basis of preparation of financial statements**

The Financial Statements are prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015) – (Charities SORP (FRS102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

The financial statements are prepared, on a going concern basis, under the historical cost convention. The charity is dependent on continuing grant funding.

The charity meets the definition of a public benefit entity under FRS 102.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

1.2 Income

Revenue grants are credited to the Statement of Financial Activities on the earlier date of when they are received or when they are receivable, unless they relate to a specific future period, in which case they are included in creditors on the Balance Sheet as a grant received in advance to be recognised in the future accounting period. Other income is included for the period to which it relates.

1.3 Resources expended

Expenditure is recognised when a liability is incurred within the charitable objects and is classified between charitable activities and governance costs in accordance with SORP 2005.

1.4 Value Added Tax

Value added tax is not recoverable by the charity and as such is included in the relevant costs in the Statement of Financial Activities.

1.4 Restricted funds

Restricted funds are to be used for the purposes specified by the donor. Expenditure which meets these criteria is identified to the fund.

All income has been classified as unrestricted funds as no restrictions are placed on income by the Charity's donors.

1.5 Unrestricted funds

Unrestricted funds are grants, donations and other income received or generated for the objects of the charity without further specified purpose and are available as general funds

1.6 Liabilities

Liabilities are recognised where a legal obligation to transfer economic benefit exists.

HEXTABLE VILLAGE PRE-SCHOOL
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2024

2. STAFF COSTS

The average number of employees during the period was 12 (2023 – 13).

	2024	2023
	£	£
Gross salaries	146,611	147,688
Pension costs	1,972	1,804
Temporary staff	270	378

3. TRUSTEE REMUNERATION AND EXPENSES

S Jefferies received remuneration of £25,672 (2023 - £22,421) during the year, no remuneration was paid to any other trustees. Small charitable expenses incurred were reimbursed as follows:

	2024	2023
	£	£
S Smith	41	550
C Markey	95	1,260
J Taru	-	846

4. DEBTORS

	2024	2023
	£	£
Tax and social security	<u>-</u>	<u>300</u>

5. CREDITORS: Amounts falling due within one year

	2024	2023
	£	£
Pension costs	-	340
Accruals	<u>810</u>	<u>865</u>
	<u>810</u>	<u>1,205</u>

HEXTABLE VILLAGE PRE-SCHOOL
INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31ST DECEMBER 2024

	2024	2023
	£	£
INCOME		
Fees received	23,046	28,178
Kent County Council	143,497	130,060
Grants and electricity recharged	2,784	7,247
Interest received	327	187
Fundraising and donations	<u>9,085</u>	<u>3,821</u>
TOTAL INCOME	<u>178,739</u>	<u>169,493</u>
EXPENDITURE		
Food and equipment	5,845	7,461
Activities and speech therapy	4,349	2,340
Wages	146,611	147,688
Temporary staff	270	378
Pension costs	1,972	1,804
Rent and rates	12,289	11,308
Light and heat	6,104	3,111
Repairs and refurbishment	592	6,524
Cleaning	3,979	4,331
Printing, postage, stationery	110	9
Office costs	748	510
Training	439	1,275
Insurance	2,222	2,122
Telephone	524	483
Subscriptions	637	188
Sundry expenses	66	172
Fundraising costs	431	75
Bank charges	29	94
Payroll expenses	809	1,016
Accountancy fees	<u>720</u>	<u>720</u>
TOTAL EXPENDITURE	<u>188,746</u>	<u>191,609</u>
DEFICIT/SURPLUS FOR THE FINANCIAL YEAR	<u>(10,007)</u>	<u>(22,116)</u>

HEXTABLE VILLAGE PRE-SCHOOL

England & Wales - Charity number 1099374

Accounts

Charity Registered Number:
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HEXTABLE VILLAGE PRE-SCHOOL

REPORT AND FINANCIAL STATEMENTS

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C Markey
S Smith
N Bigwood
G Hristova
R Weatherley (resigned 22nd November 2023)
L Harrison
J Taru
C Budd (resigned 22nd November 2023)
R Liddon
A Valentine (resigned 22nd November 2023)

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(Continued)

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FUNDRAISING

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In 2023 £3,821 (2022 £1,331) was raised through fundraising events which is more than double that we raised in 2022. This money supplies the Pre -School with new equipment such as new toys and learning resources etc. The fundraising team on the committee are responsible for the planning, organising, setting up of events, clearing up and the storage and stock take of stored refreshments with support from committee and parents. In 2023 the committee were able to do a variety of fundraising events for Easter, Summer & Christmas fayre and a hugely successful and popular Halloween Party. The Summer 2023 Fayre was a successful fundraising event and a great day for the whole community. The income that has been raised will assist in further development of our garden and outdoor play area and towards the funding of Christmas and leavers gifts.

PUBLIC BENEFIT

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RISKS

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- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the regulations made under the Charities Act. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are also responsible for the contents of the trustees' report, and the responsibility of the independent examiner in relation to the trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no inconsistencies with the figures disclosed in the financial statements.

APPROVAL

This Report was approved by on behalf of the Trustees on 31/10/2024 and signed.

.....


**INDEPENDENT EXAMINERS' REPORT TO THE TRUSTEES OF
HEXTABLE VILLAGE PRE-SCHOOL
FOR THE YEAR ENDED 31ST DECEMBER 2023**

We have examined the financial statements on pages 5 to 9. These financial statements have been prepared under the historical cost convention and the accounting policies set out therein.

Respective responsibilities of the trustees and examiner

The Trustees' responsibilities for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards are set out in the Statement of Trustees Responsibilities. The charity's Trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 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 Charities Commissioner under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of opinion

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 the seeking of explanations from you as trustee 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

In connection with my examination, no matter has come to my attention:

- which gives me reasonable cause to believe that, in any material respect, the requirements:
 - (a) to keep accounting records in accordance with section 130 of the 2011 Act; and
 - (b) to prepare accounts which accord with the accounting records to comply with the accounting requirements of the 2011 Act; have not been met; or
- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.


.....

Debbie Pearce
Pearce accounts consultancy services
Chartered Certified Accountants
58 Sermon Drive
Swanley
Kent BR8 7HT

Dated: 31.10.24

HEXTABLE VILLAGE PRE-SCHOOL
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2023

	31st December 2023			31st December 2022
	Unrestricted	Restricted	Total	Total
	Funds	Funds		
	£	£	£	£
INCOMING RESOURCES				
Voluntary income				
Fundraising	3,821	-	3,821	1,331
Investment income	187	-	187	16
Incoming resources from charitable activities	165,485	-	165,485	157,497
TOTAL INCOMING RESOURCES	169,493	-	169,493	158,844
RESOURCES EXPENDED				
Fundraising costs	75	-	75	111
Charitable activities	190,814	-	190,814	174,556
Governance costs	720	-	720	780
TOTAL RESOURCES EXPENDED	191,609	-	191,609	175,447
Net incoming/outgoing resources	(22,116)	-	(22,116)	(16,603)
Total funds brought forward	66,699	-	66,699	83,302
Total funds carried forward	44,583	-	44,583	66,699

The Statement of Financial Activities includes all gains and losses in the year.
All incoming and expended resources derive from continuing activities.

HEXTABLE VILLAGE PRE-SCHOOL

BALANCE SHEET

AS AT 31ST DECEMBER 2023

	2023	2022
	£	£
CURRENT ASSETS		
Debtors	300	821
Cash at bank and in hand	45,488	67,272
	<u>45,788</u>	<u>68,093</u>
CREDITORS: Amounts falling due within one year	<u>1,205</u>	<u>1,394</u>
NET CURRENT ASSETS	<u>44,583</u>	<u>66,699</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		
	<u><u>44,583</u></u>	<u><u>66,699</u></u>
FUNDS		
Unrestricted funds	44,583	66,699
Restricted funds	<u>-</u>	<u>-</u>
	<u><u>44,583</u></u>	<u><u>66,699</u></u>

Approved on behalf of the Trustees on 31/10/2024 and signed.



Trustee

HEXTABLE VILLAGE PRE-SCHOOL
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2023

1. ACCOUNTING POLICIES

1.1 Basis of preparation of financial statements

The Financial Statements are prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015) – (Charities SORP (FRS102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

The financial statements are prepared, on a going concern basis, under the historical cost convention. The charity is dependent on continuing grant funding.

The charity meets the definition of a public benefit entity under FRS 102.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

1.2 Income

Revenue grants are credited to the Statement of Financial Activities on the earlier date of when they are received or when they are receivable, unless they relate to a specific future period, in which case they are included in creditors on the Balance Sheet as a grant received in advance to be recognised in the future accounting period. Other income is included for the period to which it relates.

1.3 Resources expended

Expenditure is recognised when a liability is incurred within the charitable objects and is classified between charitable activities and governance costs in accordance with SORP 2005.

1.4 Value Added Tax

Value added tax is not recoverable by the charity and as such is included in the relevant costs in the Statement of Financial Activities.

1.4 Restricted funds

Restricted funds are to be used for the purposes specified by the donor. Expenditure which meets these criteria is identified to the fund.

All income has been classified as unrestricted funds as no restrictions are placed on income by the Charity's donors.

1.5 Unrestricted funds

Unrestricted funds are grants, donations and other income received or generated for the objects of the charity without further specified purpose and are available as general funds

1.6 Liabilities

Liabilities are recognised where a legal obligation to transfer economic benefit exists.

HEXTABLE VILLAGE PRE-SCHOOL
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2023

2. STAFF COSTS

The average number of employees during the period was 13 (2022 – 13).

	2023	2022
	£	£
Gross salaries	147,688	124,316
Pension costs	1,804	1,133
Temporary staff	378	207

3. TRUSTEE REMUNERATION AND EXPENSES

S Jefferies received remuneration of £22,421 (2022 - £19,165) during the year, no remuneration was paid to any other trustees. Small charitable expenses incurred were reimbursed as follows:

	2023	2022
	£	£
S Smith	550	-
C Markey	1,260	181
J Taru	846	-

4. DEBTORS

	2022	2021
	£	£
Tax and social security	<u>300</u>	<u>821</u>

5. CREDITORS: Amounts falling due within one year

	2023	2022
	£	£
Pension costs	340	110
Tax and social security	-	-
Accruals	<u>865</u>	<u>1,284</u>
	<u>1,205</u>	<u>1,394</u>

HEXTABLE VILLAGE PRE-SCHOOL
INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31ST DECEMBER 2023

	2023	2022
	£	£
INCOME		
Fees received	28,178	33,040
Kent County Council	130,060	124,457
Grants and electricity recharged	7,247	-
Interest received	187	16
Fundraising and donations	3,821	1,331
	<u>169,493</u>	<u>158,844</u>
EXPENDITURE		
Food and equipment	7,461	7,709
Activities and speech therapy	2,340	-
Wages	147,688	124,316
Temporary staff	378	207
Pension costs	1,804	1,133
Rent and rates	11,308	14,505
Light and heat	3,111	2,925
Repairs and refurbishment	6,524	9,028
Cleaning	4,331	6,438
Printing, postage, stationery	9	555
Office costs	510	570
Training	1,275	3,291
Insurance	2,122	1,871
Telephone	483	425
Subscriptions	188	349
Sundry expenses	172	297
Fundraising costs	75	111
Bank charges	94	113
Payroll expenses	1,016	824
Accountancy fees	720	780
	<u>191,609</u>	<u>175,447</u>
TOTAL EXPENDITURE	<u>191,609</u>	<u>175,447</u>
DEFICIT/SURPLUS FOR THE FINANCIAL YEAR	<u>(22,116)</u>	<u>(16,603)</u>

HEXTABLE VILLAGE PRE-SCHOOL

England & Wales - Charity number 1099374

Accounts

Charity Registered Number:
1099374

HEXTABLE VILLAGE PRE-SCHOOL
REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2022

**HEXTABLE VILLAGE PRE-SCHOOL
REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2022**

CONTENTS

1-3	Trustee's Report
4	Independent examiners' report to the trustees
5	Statement of financial activities
6	Balance sheet
7-8	Notes to the financial statements
9	Detailed income and expenditure account

HEXTABLE VILLAGE PRE-SCHOOL
REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2022

Trustees

L Groves (Resigned November 2022)
L Wang (Resigned November 2022)
S Jefferies
G Barr (Resigned November 2022)
K Robinson (Resigned October 2022)
C Markey
C Glenn (Resigned October 2022)
C Bays (Resigned November 2022)
S Geary (Resigned November 2022)
J Cheriton (Resigned November 2022)
S Smith (Appointed November 2022)
N Bigwood (Appointed November 2022)
G Hristova (Appointed November 2022)
R Weatherley (Appointed November 2022)
L Harrison (Appointed November 2022)
J Taru (Appointed November 2022)
C Budd (Appointed November 2022)
R Liddon (Appointed November 2022)
A Valentine (Appointed November 2022)

Registered & Principal Office

The Gallery
College Road
Swanley
BR8 7LT

Accountants

Pearce accounts consultancy services
58 Sermon Drive
Swanley
Kent
BR8 7HT

HEXTABLE VILLAGE PRE-SCHOOL**TRUSTEE'S REPORT****FOR THE YEAR ENDED 31ST DECEMBER 2022**

The Trustees present their annual report with financial statements of the charitable company for the year ended 31st December 2022.

LEGAL STATUS

Hextable Village Pre-School is governed by its constitution. The pre-school has adopted the 2011 Pre-School Learning Alliance constitution on 18 October 2017.

The Pre-School Learning Alliance (PLA) is the governing charitable body. PLA is in the voluntary sector working as strategic partner with the government. It specialises in and campaigns for education for the early year's sector. It aims to "promote quality in Pre-School settings".

Its objective is to overcome issues of supply, training and conditions for the workforce. It is also committed to development of Government strategy for the early year's sector.

The PLA visits to support the education and offers grant funding from head office fundraising campaigns.

The Pre-School needs to adhere to rules and regulations to qualify for membership to the PLA. This includes submitting end of year accounts to the charities commission.

Ofsted is the government education regulatory agency. It sets out the national curriculum adherence of the nursery education service through means of list of objectives and quality standards.

TRUSTEES

The trustees in office during the year were:

L Groves (Resigned November 2022)

L Wang (Resigned November 2022)

S Jefferies

G Barr (Resigned November 2022)

K Robinson (Resigned October 2022)

C Markey

C Glenn (Resigned October 2022)

C Bays (Resigned November 2022)

S Geary (Resigned November 2022)

J Cheriton (Resigned November 2022)

S Smith (Appointed November 2022)

N Bigwood (Appointed November 2022)

G Hristova (Appointed November 2022)

R Weatherley (Appointed November 2022)

L Harrison (Appointed November 2022)

J Taru (Appointed November 2022)

C Budd (Appointed November 2022)

R Liddon (Appointed November 2022)

A Valentine (Appointed November 2022)

OBJECTIVES AND ACTIVITIES

The objectives of the charity continue to be the enhancement of development and education of children under statutory school age, by encouraging parents to understand and provide for the needs of their children through community groups. The objective is also to deliver care and education whilst meeting individual needs including developing and implementing strategies to encourage and extend children's learning.

The pre-school supplies an education service to local children from between the ages of 2 and 4 years. A voluntary committee of parents manages the pre-school, it employs 9 teachers including 1 admin support staff who are responsible for the day-to-day running of the Pre-School in line with the EYFS. The staff receives regular training.

HEXTABLE VILLAGE PRE-SCHOOL
DIRECTOR'S AND TRUSTEE'S REPORT
FOR THE YEAR ENDED 31ST DECEMBER 2022
(Continued)

In 2022 the pre-school had an apprentice, who is still in the final year of her level 2 training which has been delayed from 2021 due to health issues and 1 member of staff still completing their level 3 qualification which is due to be completed in early 2023. The pre-school has also employed 1 support staff on a part time basis.

We offer morning and afternoon educational sessions (each session is 3 hours) every week day. The Pre-school garden continues to be used and enjoyed by the children on a daily basis, whatever the weather. In addition to universal government funding, the preschool offers free for 2 funding and since September 2017, also 30 hour funding.

The Pre-School are pleased to announce that the result of the last inspection by OFTSED, in January 2019, was that the quality and standards of the early years provision had been rated as good.

The Pre-School has had a strong year, net income for the year was £158,844 (2021 Expenditure - £175,447). The majority sessions were full to capacity. There were some major refurbishments done in 2022, we refurbished the fire alarm at the start of the year and the planned new flooring which had to be put on hold for the past few years we managed to get it done in the August 2022.

Our ongoing goal is to continue to use the income from fees and funding to cover our highest running costs such as staff costs and rent, and to support activities that will enhance the children's Preschool experience and environment.

Our main financial aim is to retain our reserves at approximately the same level. We will continue to spend carefully and fundraise as much as possible to meet this aim.

FUNDRAISING

Local Government and Parental Means of Funding Children are eligible for funding from the Kent County Council in the term after their third birthday. Even though we knew it would be difficult year financially we made the decision that the fees for parents who have to pay have not be increased from £65.50 per 3 hour session for school year 2022/2023.

In 2022 £1,331 (2021 £3,512) was raised through fundraising events which down on the previous year but still an improvement on the 2020 fundraising. This money supplies the Pre -School with new equipment such as new toys and learning resources etc. The fundraising team on the committee are responsible for the planning, organising, setting up of events, clearing up and the storage and stock take of stored refreshments with support from committee and parents. In 2021 the committee were able to do a variety of fundraising events for Easter, Summer & Christmas fayres. The Summer 2022 Fayre was not as successful as the previous year but was still a successful fundraising event and a great day for the whole community. The income that has been raised will assist in further development of our garden and outdoor play area and towards the funding of Christmas and leavers gifts.

PUBLIC BENEFIT

In planning activities for the year, the trustees confirm that the Charity Commission's guidance on public benefit (section 4 of the 2006 Charities Act) by:

1. Offering appropriate play facilities and training courses; and offering parents the opportunity to get involved in the activities of such groups.
2. Encouraging study of the needs of such children and their families and promoting public interest in, and recognition of such needs in the local areas.
3. Instigating, adhering to and furthering the cause of pre-school learning allies.
4. Offering appropriate play facilities and training courses, together with the right of parents to take responsibility for and to become involved in the activities of such groups ensuring that such groups offer opportunities for all children regardless of race, culture, religion, means or ability. Encouraging the study of the needs of such children and their families and promoting public interest in the recognition of such needs in the local area.

HEXTABLE VILLAGE PRE-SCHOOL
DIRECTOR'S AND TRUSTEE'S REPORT
FOR THE YEAR ENDED 31ST DECEMBER 2022
(Continued)

RECRUITMENT AND APPOINTMENT OF TRUSTEES

Hextable Village Pre-School has adopted the Pre-School Learning Alliance constitution and we follow the methods laid out in the constitution when recruiting and appointing new trustees.

RISKS

The charity has assessed the risks to which it is exposed and has taken steps to mitigate those risks. The main risks faced by the charity are in respect of maintaining funding levels in order to continue with the present level of services.

The biggest risk that the pre-school faces is funding. The main source of funding is nursery vouchers from Kent County Council, which amounted to £124,457 (2010 £115,832). This funding is susceptible to government cuts, and the pre-school would have to find alternative means. The pre-school will put into place a comprehensive system of monitoring financial, physical and reputational risks to which it is currently exposed. This includes improving income raising activities. The pre-school now operates on a strict budget set at the beginning of the year, which helps to monitor income and expenditure. Any monies at the end of the financial year are to be used in securing the pre-schools future. The pre-school will continue with its policy of maintaining reserves that are adequate for it to meet its contractual obligations. The unrestricted reserve at 31st December 2022 was £66,699 (2021 £83,302).

TRUSTEES RESPONSIBILITIES

The Charities Act requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state to affairs of the company as at the end of the financial year and of the surplus or deficit of the charity for that year. In preparing those financial statements the trustees are required to:-

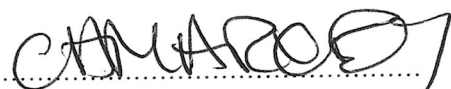
- select suitable policies and the apply them consistently;
- make judgments and estimates that are reasonable and prudent;
- follow applicable accounting standards, subject to any material departures disclosed and explained in the accounts;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the regulations made under the Charities Act. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are also responsible for the contents of the trustees' report, and the responsibility of the independent examiner in relation to the trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no inconsistencies with the figures disclosed in the financial statements.

APPROVAL

This Report was approved by on behalf of the Trustees on 23-10-2023 and signed.



INDEPENDENT EXAMINERS' REPORT TO THE TRUSTEES OF
HEXTABLE VILLAGE PRE-SCHOOL
FOR THE YEAR ENDED 31ST DECEMBER 2022

We have examined the financial statements on pages 5 to 9. These financial statements have been prepared under the historical cost convention and the accounting policies set out therein.

Respective responsibilities of the trustees and examiner

The Trustees' responsibilities for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards are set out in the Statement of Trustees Responsibilities. The charity's Trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 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 Charities Commissioner under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of opinion

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 the seeking of explanations from you as trustee 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

In connection with my examination, no matter has come to my attention:

- which gives me reasonable cause to believe that, in any material respect, the requirements:
 - (a) to keep accounting records in accordance with section 130 of the 2011 Act; and
 - (b) to prepare accounts which accord with the accounting records to comply with the accounting requirements of the 2011 Act; have not been met; or
- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Debbie Pearce
 Pearce accounts consultancy services
 Chartered Certified Accountants
 58 Sermon Drive
 Swanley
 Kent BR8 7HT

Dated: 27.10.2023

HEXTABLE VILLAGE PRE-SCHOOL
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2022

	31st December 2022			31st December 2021
	Unrestricted	Restricted	Total	Total
	Funds	Funds		
	£	£	£	£
INCOMING RESOURCES				
Voluntary income				
Fundraising	1,331	-	1,331	3,512
Investment income	16	-	16	2
Incoming resources from charitable activities	157,497	-	157,497	141,791
TOTAL INCOMING RESOURCES	158,844	-	158,844	145,305
RESOURCES EXPENDED				
Fundraising costs	111	-	111	696
Charitable activities	174,556	-	174,556	135,697
Governance costs	780	-	780	780
TOTAL RESOURCES EXPENDED	175,447	-	175,447	137,173
Net incoming/outgoing resources	(16,603)	-	(16,603)	8,132
Total funds brought forward	83,302	-	83,302	75,170
Total funds carried forward	66,699	-	66,699	83,302

The Statement of Financial Activities includes all gains and losses in the year.
All incoming and expended resources derive from continuing activities.

HEXTABLE VILLAGE PRE-SCHOOL

BALANCE SHEET

AS AT 31ST DECEMBER 2022

	2022	2021
	£	£
CURRENT ASSETS		
Debtors	821	-
Cash at bank and in hand	<u>67,272</u>	<u>84,211</u>
	68,093	84,211
CREDITORS: Amounts falling due within one year	<u>1,394</u>	<u>909</u>
NET CURRENT ASSETS	<u>66,699</u>	<u>83,302</u>
TOTAL ASSETS LESS CURRENT LIABILITIES	<u><u>66,699</u></u>	<u><u>83,302</u></u>
FUNDS		
Unrestricted funds	66,699	83,302
Restricted funds	<u>-</u>	<u>-</u>
	<u><u>66,699</u></u>	<u><u>83,302</u></u>

Approved on behalf of the Trustees on ~~23-10-2023~~ and signed.

CAHMA20057

Trustee

HEXTABLE VILLAGE PRE-SCHOOL**NOTES TO THE FINANCIAL STATEMENTS****FOR THE YEAR ENDED 31ST DECEMBER 2022****1. ACCOUNTING POLICIES****1.1 Basis of preparation of financial statements**

The Financial Statements are prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015) – (Charities SORP (FRS102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

The financial statements are prepared, on a going concern basis, under the historical cost convention. The charity is dependent on continuing grant funding.

The charity meets the definition of a public benefit entity under FRS 102.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

1.2 Income

Revenue grants are credited to the Statement of Financial Activities on the earlier date of when they are received or when they are receivable, unless they relate to a specific future period, in which case they are included in creditors on the Balance Sheet as a grant received in advance to be recognised in the future accounting period. Other income is included for the period to which it relates.

1.3 Resources expended

Expenditure is recognised when a liability is incurred within the charitable objects and is classified between charitable activities and governance costs in accordance with SORP 2005.

1.4 Value Added Tax

Value added tax is not recoverable by the charity and as such is included in the relevant costs in the Statement of Financial Activities.

1.4 Restricted funds

Restricted funds are to be used for the purposes specified by the donor. Expenditure which meets these criteria is identified to the fund.

All income has been classified as unrestricted funds as no restrictions are placed on income by the Charity's donors.

1.5 Unrestricted funds

Unrestricted funds are grants, donations and other income received or generated for the objects of the charity without further specified purpose and are available as general funds

1.6 Liabilities

Liabilities are recognised where a legal obligation to transfer economic benefit exists.

HEXTABLE VILLAGE PRE-SCHOOL
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2022

2. **STAFF COSTS**

The average number of employees during the period was 13 (2021 – 12).

	2022	2021
	£	£
Gross salaries	124,316	100,547
Pension costs	1,133	815
Temporary staff	207	939

3. **TRUSTEE REMUNERATION AND EXPENSES**

S Jefferies received remuneration of £19,165 (2021 - £17,692) during the year, no remuneration was paid to any other trustees. Small charitable expenses incurred were reimbursed as follows:

	2022	2021
	£	£
L Groves	-	541
S Jefferies	181	533

4. **DEBTORS**

	2022	2021
	£	£
Tax and social security	<u>821</u>	<u>-</u>

5. **CREDITORS:** Amounts falling due within one year

	2022	2021
	£	£
Pension costs	110	99
Tax and social security	-	-
Accruals	<u>1,284</u>	<u>810</u>
	<u>1,394</u>	<u>909</u>

HEXTABLE VILLAGE PRE-SCHOOL
INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31ST DECEMBER 2022

	2022	2021
	£	£
INCOME		
Fees received	33,040	24,034
Kent County Council	124,457	115,383
Grants and electricity recharged	-	2,254
Other	-	120
Interest received	16	2
Fundraising and donations	<u>1,331</u>	<u>3,512</u>
TOTAL INCOME	<u><u>158,844</u></u>	<u><u>145,305</u></u>
EXPENDITURE		
Food and equipment	7,709	3,638
Wages	124,316	100,547
Temporary staff	207	939
Pension costs	1,133	815
Rent and rates	14,505	11,658
Light and heat	2,925	2,084
Repairs and refurbishment	9,028	3,957
Cleaning	6,438	4,276
Printing, postage, stationery	555	1,229
Office costs	570	222
Training	3,291	702
Insurance	1,871	2,071
Telephone	425	404
Subscriptions	349	1,336
Sundry expenses	297	1,038
Fundraising costs	111	696
Bank charges	113	122
HR services	-	-
Payroll expenses	824	659
Accountancy fees	<u>780</u>	<u>780</u>
TOTAL EXPENDITURE	<u><u>175,447</u></u>	<u><u>137,173</u></u>
DEFICIT/SURPLUS FOR THE FINANCIAL YEAR	<u><u>(16,603)</u></u>	<u><u>8,132</u></u>

HEXTABLE VILLAGE PRE-SCHOOL

England & Wales - Charity number 1099374

Accounts

Charity Registered Number:
1099374

HEXTABLE VILLAGE PRE-SCHOOL

REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST DECEMBER 2021

**HEXTABLE VILLAGE PRE-SCHOOL
REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2021**

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5	Statement of financial activities
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7-8	Notes to the financial statements
9	Detailed income and expenditure account

HEXTABLE VILLAGE PRE-SCHOOL
REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2021

Trustees

L Groves
L Wang
S Jefferies
E Kolacka (resigned July 2021)
G Barr (resigned July 2021)
K Robinson
C Markey
C Glenn
C Bays
S Meers (resigned July 2021)
S Geary
J Cheriton (appointed November 2021)

Registered & Principal Office

The Gallery
College Road
Swanley
BR8 7LT

Accountants

Pearce accounts consultancy services
58 Sermon Drive
Swanley
Kent
BR8 7HT

HEXTABLE VILLAGE PRE-SCHOOL

TRUSTEE'S REPORT

FOR THE YEAR ENDED 31ST DECEMBER 2020

The Trustees present their annual report with financial statements of the charitable company for the year ended 31st December 2021.

LEGAL STATUS

Hextable Village Pre-School is governed by its constitution. The pre-school has adopted the 2011 Pre-School Learning Alliance constitution on 18 October 2017.

The Pre-School Learning Alliance (PLA) is the governing charitable body. PLA is in the voluntary sector working as strategic partner with the government. It specialises in and campaigns for education for the early year's sector. It aims to "promote quality in Pre-School settings".

Its objective is to overcome issues of supply, training and conditions for the workforce. It is also committed to development of Government strategy for the early year's sector.

The PLA visits to support the education and offers grant funding from head office fundraising campaigns.

The Pre-School needs to adhere to rules and regulations to qualify for membership to the PLA. This includes submitting end of year accounts to the charities commission.

Ofsted is the government education regulatory agency. It sets out the national curriculum adherence of the nursery education service through means of list of objectives and quality standards.

TRUSTEES

The trustees in office during the year were:

L Groves

L Wang

S Jefferies

E Kolacka (resigned July 21)

G Barr (resigned July 21)

K Robinson

C Markey

C Glenn

C Bays

S Meers (resigned July 21)

S Geary

J Cheriton (appointed November 2021)

OBJECTIVES AND ACTIVITIES

The objectives of the charity continue to be the enhancement of development and education of children under statutory school age, by encouraging parents to understand and provide for the needs of their children through community groups. The objective is also to deliver care and education whilst meeting individual needs including developing and implementing strategies to encourage and extend children's learning.

The pre-school supplies an education service to local children from between the ages of 2 and 4 years. A voluntary committee of parents manages the pre-school, it employs 10 teachers including 1 admin support staff who are responsible for the day-to-day running of the Pre-School in line with the EYFS. The staff receives regular training.

In 2021 the pre-school had an apprentice, who is in the final year of her level 2 training and 1 member of staff still completing their level 3 qualification and 1 member of staff who completed their level 3 qualification. The pre-school has also employed 1 support staff on a fixed term contract.

HEXTABLE VILLAGE PRE-SCHOOL

DIRECTOR'S AND TRUSTEE'S REPORT

FOR THE YEAR ENDED 31ST DECEMBER 2021

(Continued)

We offer morning and afternoon educational sessions (each session is 3 hours) every week day. The Pre-school garden continues to be used and enjoyed by the children on a daily basis, whatever the weather. In addition to universal government funding, the preschool offers free for 2 funding and since September 2017, also 30 hour funding.

The Pre-School are pleased to announce that the result of the last inspection by OFSTED, in January 2019, was that the quality and standards of the early years provision had been rated as good.

The Pre-School has had a strong year, net income for the year was £145,3055 (2021 Expenditure - £137,173). The majority sessions were full to capacity for the parts of the year but due to COVID some parents chose not to send their child to pre-school, however, we still got the KCC funding for those children as their place was there for them when they felt ready to attend again. There wasn't any major refurbishment done in 2020 due to COVID and the planned new flooring had to be put on hold.

Our ongoing goal is to continue to use the income from fees and funding to cover our highest running costs such as staff costs and rent, and to support activities that will enhance the children's Preschool experience and environment.

Our main financial aim is to retain our reserves at approximately the same level. We will continue to spend carefully and fundraise as much as possible to meet this aim.

FUNDRAISING

Local Government and Parental Means of Funding Children are eligible for funding from the Kent County Council in the term after their third birthday. Fees for parents who have to pay have not be increased from £16.50 per 3 hour session for school year 2021/2022.

In 2021 £3,512 (2020 £803) was raised through fundraising events which was up on the past two years. This money supplies the Pre -School with new equipment such as new toys and learning resources etc. The fundraising team on the committee are responsible for the planning, organising, setting up of events, clearing up and the storage and stock take of stored refreshments with support from committee and parents. In 2021 the committee were able to do a variety of fundraising events for Easter, Summer & Christmas fayres. The Summer 2021 Fayre was the most successful one in recent years. The income that has been raised will assist in further development of our garden and outdoor play area and towards the funding of Christmas and leavers gifts.

PUBLIC BENEFIT

In planning activities for the year, the trustees confirm that the Charity Commission's guidance on public benefit (section 4 of the 2006 Charities Act) by:

1. Offering appropriate play facilities and training courses; and offering parents the opportunity to get involved in the activities of such groups.
2. Encouraging study of the needs of such children and their families and promoting public interest in, and recognition of such needs in the local areas.
3. Instigating, adhering to and furthering the cause of pre-school learning allies.
4. Offering appropriate play facilities and training courses, together with the right of parents to take responsibility for and to become involved in the activities of such groups ensuring that such groups offer opportunities for all children regardless of race, culture, religion, means or ability. Encouraging the study of the needs of such children and their families and promoting public interest in the recognition of such needs in the local area.

HEXTABLE VILLAGE PRE-SCHOOL
DIRECTOR'S AND TRUSTEE'S REPORT
FOR THE YEAR ENDED 31ST DECEMBER 2021
(Continued)

RECRUITMENT AND APPOINTMENT OF TRUSTEES

Hextable Village Pre-School has adopted the Pre-School Learning Alliance constitution and we follow the methods laid out in the constitution when recruiting and appointing new trustees.

RISKS

The charity has assessed the risks to which it is exposed and has taken steps to mitigate those risks. The main risks faced by the charity are in respect of maintaining funding levels in order to continue with the present level of services.

The biggest risk that the pre-school faces is funding. The main source of funding is nursery vouchers from Kent County Council, which amounted to £115,383 (2020 £106,307). This funding is susceptible to government cuts, and the pre-school would have to find alternative means. The pre-school will put into place a comprehensive system of monitoring financial, physical and reputational risks to which it is currently exposed. This includes improving income raising activities. The pre-school now operates on a strict budget set at the beginning of the year, which helps to monitor income and expenditure. Any monies at the end of the financial year are to be used in securing the pre-schools future. The pre-school will continue with its policy of maintaining reserves that are adequate for it to meet its contractual obligations. The unrestricted reserve at 31st December 2021 was £83,302 (2020 £75,170).

TRUSTEES RESPONSIBILITIES

The Charities Act requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state to affairs of the company as at the end of the financial year and of the surplus or deficit of the charity for that year. In preparing those financial statements the trustees are required to:-

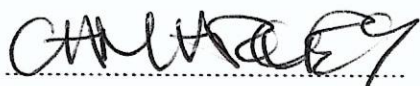
- select suitable policies and the apply them consistently;
- make judgments and estimates that are reasonable and prudent;
- follow applicable accounting standards, subject to any material departures disclosed and explained in the accounts;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the regulations made under the Charities Act. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are also responsible for the contents of the trustees' report, and the responsibility of the independent examiner in relation to the trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no inconsistencies with the figures disclosed in the financial statements.

APPROVAL

This Report was approved by on behalf of the Trustees on 26/10/2022 and signed.



INDEPENDENT EXAMINERS' REPORT TO THE TRUSTEES OF
HEXTABLE VILLAGE PRE-SCHOOL
FOR THE YEAR ENDED 31ST DECEMBER 2021

We have examined the financial statements on pages 5 to 9. These financial statements have been prepared under the historical cost convention and the accounting policies set out therein.

Respective responsibilities of the trustees and examiner

The Trustees' responsibilities for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards are set out in the Statement of Trustees Responsibilities. The charity's Trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 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 Charities Commissioner under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of opinion

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 the seeking of explanations from you as trustee 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

In connection with my examination, no matter has come to my attention:

- which gives me reasonable cause to believe that, in any material respect, the requirements:
 - (a) to keep accounting records in accordance with section 130 of the 2011 Act; and
 - (b) to prepare accounts which accord with the accounting records to comply with the accounting requirements of the 2011 Act; have not been met; or
- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Debbie Pearce
 Pearce accounts consultancy services
 Chartered Certified Accountants
 58 Sermon Drive
 Swanley
 Kent BR8 7HT

Dated: 26.10.2022

HEXTABLE VILLAGE PRE-SCHOOL
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2021

	31st December 2021			31st December 2020
	Unrestricted	Restricted	Total	Total
	Funds	Funds		
	£	£	£	£
INCOMING RESOURCES				
Voluntary income				
Fundraising	3,512	-	3,512	803
Investment income	2	-	2	13
Incoming resources from charitable activities	141,791	-	141,791	129,299
TOTAL INCOMING RESOURCES	145,305	-	145,305	130,115
RESOURCES EXPENDED				
Fundraising costs	696	-	696	110
Charitable activities	135,697	-	135,697	121,257
Governance costs	780	-	780	780
TOTAL RESOURCES EXPENDED	137,173	-	137,173	122,147
Net incoming/outgoing resources	8,132	-	8,132	7,968
Total funds brought forward	75,170	-	75,170	67,202
Total funds carried forward	83,302	-	83,302	75,170

The Statement of Financial Activities includes all gains and losses in the year.

All incoming and expended resources derive from continuing activities.

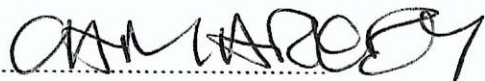
HEXTABLE VILLAGE PRE-SCHOOL

BALANCE SHEET

AS AT 31ST DECEMBER 2021

	2021 £	2020 £
CURRENT ASSETS		
Debtors	-	-
Cash at bank and in hand	<u>84,211</u>	<u>76,628</u>
	84,211	76,628
CREDITORS: Amounts falling due within one year	<u>909</u>	<u>1,458</u>
NET CURRENT ASSETS	<u>83,302</u>	<u>75,170</u>
TOTAL ASSETS LESS CURRENT LIABILITIES	<u><u>83,302</u></u>	<u><u>75,170</u></u>
FUNDS		
Unrestricted funds	83,302	75,170
Restricted funds	<u>-</u>	<u>-</u>
	<u><u>83,302</u></u>	<u><u>75,170</u></u>

Approved on behalf of the Trustees on 26/10/2022 and signed.



Trustee

HEXTABLE VILLAGE PRE-SCHOOL**NOTES TO THE FINANCIAL STATEMENTS****FOR THE YEAR ENDED 31ST DECEMBER 2021****1. ACCOUNTING POLICIES****1.1 Basis of preparation of financial statements**

The Financial Statements are prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015) – (Charities SORP (FRS102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

The financial statements are prepared, on a going concern basis, under the historical cost convention. The charity is dependent on continuing grant funding.

The charity meets the definition of a public benefit entity under FRS 102.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

1.2 Income

Revenue grants are credited to the Statement of Financial Activities on the earlier date of when they are received or when they are receivable, unless they relate to a specific future period, in which case they are included in creditors on the Balance Sheet as a grant received in advance to be recognised in the future accounting period. Other income is included for the period to which it relates.

1.3 Resources expended

Expenditure is recognised when a liability is incurred within the charitable objects and is classified between charitable activities and governance costs in accordance with SORP 2005.

1.4 Value Added Tax

Value added tax is not recoverable by the charity and as such is included in the relevant costs in the Statement of Financial Activities.

1.4 Restricted funds

Restricted funds are to be used for the purposes specified by the donor. Expenditure which meets these criteria is identified to the fund.

All income has been classified as unrestricted funds as no restrictions are placed on income by the Charity's donors.

1.5 Unrestricted funds

Unrestricted funds are grants, donations and other income received or generated for the objects of the charity without further specified purpose and are available as general funds

1.6 Liabilities

Liabilities are recognised where a legal obligation to transfer economic benefit exists.

HEXTABLE VILLAGE PRE-SCHOOL
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2021

2. **STAFF COSTS**

The average number of employees during the period was 12 (2020 – 12).

	2021	2020
	£	£
Gross salaries	100,547	90,363
Pension costs	815	1,080
Temporary staff	939	164

3. **TRUSTEE REMUNERATION AND EXPENSES**

S Jefferies received remuneration of £17,692 during the year, no remuneration was paid to any other trustees. Small charitable expenses incurred were reimbursed as follows:

	2021	2020
	£	£
L Groves	541	-
S Jefferies	533	-

4. **CREDITORS:** Amounts falling due within one year

	2021	2020
	£	£
Pension costs	99	92
Tax and social security	-	544
Accruals	<u>810</u>	<u>822</u>
	<u>909</u>	<u>1,458</u>

HEXTABLE VILLAGE PRE-SCHOOL
INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31ST DECEMBER 2021

	2021	2020
	£	£
INCOME		
Fees received	24,034	19,570
Kent County Council	115,383	106,307
Grants and electricity recharged	2,254	1,688
Other	120	1,734
Interest received	2	13
Fundraising and donations	3,512	803
	<u>145,305</u>	<u>130,115</u>
EXPENDITURE		
Food and equipment	3,638	3,298
Wages	100,547	90,363
Temporary staff	939	164
Pension costs	815	1,080
Rent and rates	11,658	10,836
Light and heat	2,084	3,270
Repairs and refurbishment	3,957	2,832
Cleaning	4,276	3,113
Printing, postage, stationery	1,229	161
Office costs	222	-
Training	702	1,409
Insurance	2,071	1,915
Telephone	404	393
Subscriptions	1,336	305
Sundry expenses	1,038	328
Fundraising costs	696	110
Bank charges	122	81
HR services	-	1,036
Payroll expenses	659	673
Accountancy fees	780	780
	<u>137,173</u>	<u>122,147</u>
TOTAL EXPENDITURE	<u>137,173</u>	<u>122,147</u>
SURPLUS FOR THE FINANCIAL YEAR	<u><u>8,132</u></u>	<u><u>7,968</u></u>

HEXTABLE VILLAGE PRE-SCHOOL

England & Wales - Charity number 1099374

Accounts

Charity Registered Number:
1099374

HEXTABLE VILLAGE PRE-SCHOOL

REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST DECEMBER 2020

**HEXTABLE VILLAGE PRE-SCHOOL
REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2020**

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REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2020

Trustees

A Baker (resigned 4th November 2020)
E Rich (resigned 4th November 2020)
L Groves
L Wang
S Jefferies
C Steggles (resigned 4th November 2020)
H Pearce (resigned 13th February 2020)
E Kolacka
G Barr
E Wood (resigned 4th November 2020)
K Robinson (appointed 16th October 2019)
L Wager (resigned 13th January 2020)
C Markey (appointed 4th November 2020)
C Glenn (appointed 4th November 2020)
C Bays (appointed 4th November 2020)
S Meers (appointed 4th November 2020)
S Geary (appointed 4th November 2020)

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The Pre-School needs to adhere to rules and regulations to qualify for membership to the PLA. This includes submitting end of year accounts to the charities commission.

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TRUSTEES

The trustees in office during the year were:

A Baker (resigned 4th November 2020)

E Rich (resigned 4th November 2020)

L Groves

L Wang

S Jefferies

C Steggle (resigned 4th November 2020)

H Pearce (resigned 13th February 2020)

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G Barr

E Wood (resigned 4th November 2020)

K Robinson (appointed 16th October 2019)

L Wager (resigned 13th January 2020)

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OBJECTIVES AND ACTIVITIES

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In 2020 the pre-school has taken on an apprentice, who started their level 2 training and 2 members of staff enrolled to do their level 3 qualification. The pre-school has also employed 1 support staff on a fixed term contract.

HEXTABLE VILLAGE PRE-SCHOOL
DIRECTOR'S AND TRUSTEE'S REPORT
FOR THE YEAR ENDED 31ST DECEMBER 2020
(Continued)

We offer morning and afternoon educational sessions (each session is 3 hours) every week day. The Pre-school garden continues to be used and enjoyed by the children on a daily basis, whatever the weather. In addition to universal government funding, the preschool offers free for 2 funding and since September 2017, also 30 hour funding.

The Pre-School are pleased to announce that the result of the last inspection by OFSTED, in January 2019, was that the quality and standards of the early years provision had been rated as good.

The Pre-School has had a strong year, net income for the year was £130,115 (2020 Expenditure - £122,147). Most sessions were due to be full to capacity for the majority of the year but due to COVID some parents chose not to send their child to pre-school, however, we still got the KCC funding for those children as their place was there for them when they felt ready to attend again. There wasn't any major refurbishment done in 2020 due to COVID and the planned new flooring had to be put on hold.

Our ongoing goal is to continue to use the income from fees and funding to cover our highest running costs such as staff costs and rent, and to support activities that will enhance the children's Preschool experience and environment.

Our main financial aim is to retain our reserves at approximately the same level. We will continue to spend carefully and fundraise as much as possible to meet this aim.

FUNDRAISING

Local Government and Parental Means of Funding Children are eligible for funding from the Kent County Council in the term after their third birthday. Fee for parents who have to pay have been increased from £15.00 to £16.50 per 3 hour session for school year 2020/2021.

In 2020 £803 (2019 £2,625) was raised through fundraising events which is down considerably due to COVID. This money supplies the Pre -School with new equipment such as new toys and learning resources etc. The fundraising team on the committee are responsible for the planning, organising, setting up of events, clearing up and the storage and stock take of stored refreshments with support from committee and parents. In 2020 the committee and planned to do a variety of fundraising events for Easter, Summer & Christmas fayres but due to COVID none of these we able. The income that has been raised will assist in further development of our garden and outdoor play area and towards the funding of Christmas and leavers gifts.

PUBLIC BENEFIT

In planning activities for the year, the trustees confirm that the Charity Commission's guidance on public benefit (section 4 of the 2006 Charities Act) by:

1. Offering appropriate play facilities and training courses; and offering parents the opportunity to get involved in the activities of such groups.
2. Encouraging study of the needs of such children and their families and promoting public interest in, and recognition of such needs in the local areas.
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4. Offering appropriate play facilities and training courses, together with the right of parents to take responsibility for and to become involved in the activities of such groups ensuring that such groups offer opportunities for all children regardless of race, culture, religion, means or ability. Encouraging the study of the needs of such children and their families and promoting public interest in the recognition of such needs in the local area.

HEXTABLE VILLAGE PRE-SCHOOL
DIRECTOR'S AND TRUSTEE'S REPORT
FOR THE YEAR ENDED 31ST DECEMBER 2020
(Continued)

RECRUITMENT AND APPOINTMENT OF TRUSTEES

Hextable Village Pre-School has adopted the Pre-School Learning Alliance constitution and we follow the methods laid out in the constitution when recruiting and appointing new trustees.

RISKS

The charity has assessed the risks to which it is exposed and has taken steps to mitigate those risks. The main risks faced by the charity are in respect of maintaining funding levels in order to continue with the present level of services.

The biggest risk that the pre-school faces is funding. The main source of funding is nursery vouchers from Kent County Council, which amounted to £106,307 (2019 £91,823). This funding is susceptible to government cuts, and the pre-school would have to find alternative means. The pre-school will put into place a comprehensive system of monitoring financial, physical and reputational risks to which it is currently exposed. This includes improving income raising activities. The pre-school now operates on a strict budget set at the beginning of the year, which helps to monitor income and expenditure. Any monies at the end of the financial year are to be used in securing the pre-schools future. The pre-school will continue with its policy of maintaining reserves that are adequate for it to meet its contractual obligations. The unrestricted reserve at 31st December 2020 was £75,170 (2019 £67,202).

TRUSTEES RESPONSIBILITIES

The Charities Act requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state to affairs of the company as at the end of the financial year and of the surplus or deficit of the charity for that year. In preparing those financial statements the trustees are required to:-

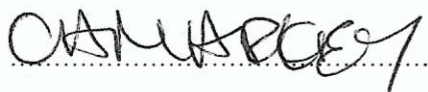
- select suitable policies and the apply them consistently;
- make judgments and estimates that are reasonable and prudent;
- follow applicable accounting standards, subject to any material departures disclosed and explained in the accounts;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the regulations made under the Charities Act. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are also responsible for the contents of the trustees' report, and the responsibility of the independent examiner in relation to the trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no inconsistencies with the figures disclosed in the financial statements.

APPROVAL

This Report was approved by on behalf of the Trustees on 28-10-21 and signed.



INDEPENDENT EXAMINERS' REPORT TO THE TRUSTEES OF
HEXTABLE VILLAGE PRE-SCHOOL
FOR THE YEAR ENDED 31ST DECEMBER 2020

We have examined the financial statements on pages 5 to 9. These financial statements have been prepared under the historical cost convention and the accounting policies set out therein.

Respective responsibilities of the trustees and examiner

The Trustees' responsibilities for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards are set out in the Statement of Trustees Responsibilities. The charity's Trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 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 Charities Commissioner under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.


Basis of opinion

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 the seeking of explanations from you as trustee 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

In connection with my examination, no matter has come to my attention:

- which gives me reasonable cause to believe that, in any material respect, the requirements:
 - (a) to keep accounting records in accordance with section 130 of the 2011 Act; and
 - (b) to prepare accounts which accord with the accounting records to comply with the accounting requirements of the 2011 Act;
have not been met; or
- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Debbie Pearce
Pearce accounts consultancy services
Chartered Certified Accountants
58 Sermon Drive
Swanley
Kent BR8 7HT

Dated: 28.10.21

HEXTABLE VILLAGE PRE-SCHOOL
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2020

	31st December 2020			31st December 2019
	Unrestricted	Restricted	Total	Total
	Funds	Funds		
	£	£	£	£
INCOMING RESOURCES				
Voluntary income				
Fundraising	803	-	803	2,625
Investment income	13	-	13	29
Incoming resources from charitable activities	129,299	-	129,299	115,189
TOTAL INCOMING RESOURCES	130,115	-	130,115	117,843
RESOURCES EXPENDED				
Fundraising costs	110	-	110	59
Charitable activities	121,257	-	121,257	108,713
Governance costs	780	-	780	780
TOTAL RESOURCES EXPENDED	122,147	-	122,147	109,552
Net incoming/outgoing resources	7,968	-	7,968	8,291
Total funds brought forward	67,202	-	67,202	58,911
Total funds carried forward	75,170	-	75,170	67,202

The Statement of Financial Activities includes all gains and losses in the year.
All incoming and expended resources derive from continuing activities.

HEXTABLE VILLAGE PRE-SCHOOL

BALANCE SHEET

AS AT 31ST DECEMBER 2020

	2020	2019
	£	£
CURRENT ASSETS		
Debtors	-	380
Cash at bank and in hand	76,628	68,195
	<u>76,628</u>	<u>68,575</u>
CREDITORS: Amounts falling due within one year	1,458	1,373
	<u>1,458</u>	<u>1,373</u>
NET CURRENT ASSETS	<u>75,170</u>	<u>67,202</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		
	<u><u>75,170</u></u>	<u><u>67,202</u></u>
FUNDS		
Unrestricted funds	75,170	67,202
Restricted funds	-	-
	<u>75,170</u>	<u>67,202</u>

Approved on behalf of the Trustees on 28.10.21 and signed.



Trustee

HEXTABLE VILLAGE PRE-SCHOOL
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2020

1. ACCOUNTING POLICIES

1.1 Basis of preparation of financial statements

The Financial Statements are prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015) – (Charities SORP (FRS102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

The financial statements are prepared, on a going concern basis, under the historical cost convention. The charity is dependent on continuing grant funding.

The charity meets the definition of a public benefit entity under FRS 102.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

1.2 Income

Revenue grants are credited to the Statement of Financial Activities on the earlier date of when they are received or when they are receivable, unless they relate to a specific future period, in which case they are included in creditors on the Balance Sheet as a grant received in advance to be recognised in the future accounting period. Other income is included for the period to which it relates.

1.3 Resources expended

Expenditure is recognised when a liability is incurred within the charitable objects and is classified between charitable activities and governance costs in accordance with SORP 2005.

1.4 Value Added Tax

Value added tax is not recoverable by the charity and as such is included in the relevant costs in the Statement of Financial Activities.

1.4 Restricted funds

Restricted funds are to be used for the purposes specified by the donor. Expenditure which meets these criteria is identified to the fund.

All income has been classified as unrestricted funds as no restrictions are placed on income by the Charity's donors.

1.5 Unrestricted funds

Unrestricted funds are grants, donations and other income received or generated for the objects of the charity without further specified purpose and are available as general funds

1.6 Liabilities

Liabilities are recognised where a legal obligation to transfer economic benefit exists.

HEXTABLE VILLAGE PRE-SCHOOL
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2020

2. **STAFF COSTS**

The average number of employees during the period was 12 (2019 – 9).

	2020	2019
	£	£
Gross salaries	90,363	78,423
Pension costs	1,080	644
Temporary staff	164	2,310

3. **TRUSTEE REMUNERATION AND EXPENSES**

No remuneration was paid to the trustees during the period, small charitable expenses incurred were reimbursed as follows:

	2020	2019
	£	£
L Groves	-	176
A Baker	-	41
E Kolacka	-	20
L Williams	-	94

4. **CREDITORS:** Amounts falling due within one year

	2020	2019
	£	£
Pension costs	92	84
Tax and social security	544	352
Accruals	<u>822</u>	<u>937</u>
	<u>1,458</u>	<u>1,373</u>

HEXTABLE VILLAGE PRE-SCHOOL
INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31ST DECEMBER 2020

	2020	2019
	£	£
INCOME		
Fees received	19,570	20,890
Kent County Council	106,307	91,823
Grants and electricity recharged	1,688	1,300
Other	1,734	1,176
Interest received	13	29
Fundraising and donations	803	2,625
	<u>130,115</u>	<u>117,843</u>
TOTAL INCOME		
EXPENDITURE		
Food and equipment	3,298	3,427
Wages	90,363	78,423
Temporary staff	164	2,310
Pension costs	1,080	644
Rent and rates	10,836	11,686
Light and heat	3,270	3,279
Repairs and refurbishment	2,832	1,023
Cleaning	3,113	3,467
Printing, postage, stationery	161	170
Training	1,409	364
Insurance	1,915	1,498
Telephone	393	376
Subscriptions	305	381
Sundry expenses	328	86
Fundraising costs	110	59
Bank charges	81	105
HR services	1,036	756
Payroll expenses	673	718
Accountancy fees	780	780
	<u>122,147</u>	<u>109,552</u>
TOTAL EXPENDITURE		
SURPLUS FOR THE FINANCIAL YEAR	<u>7,968</u>	<u>8,291</u>