ALEC HUNTER PRE SCHOOL

England & Wales · Charity number 1137555

Details

Status	Registered
Legal form	Charitable company
Company number	07261959
Registered	2010-08-20
Register	View on the Charity Commission register

Contact

Address	Alec Hunter Pre School Hay Lane North Braintree CM7 3DU
Phone	01376339914
Email	accounts.alechunter@outlook.com
Website	www.alechunterpreschool.com

Activities

Objects: 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:1. OFFERING APPROPRIATE PLAY, EDUCATION AND CARE 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 WHATEVER THEIR RACE, CULTURE, RELIGION, MEANS OR ABILITY;2. ENCOURAGING THE STUDY OF THE NEEDS OF SUCH CHILDREN AND THEIR FAMILIES AND PROMOTING PUBLIC INTEREST IN AND RECOGNITION OF SUCH NEEDS;3. INSTIGATING AND ADHERING TO AND FURTHERING THE AIMS AND OBJECTS OF THE PRE-SCHOOL LEARNING ALLIANCE.

Activities: The aims of the Charity are to enhance the development and education of children primarily under statutory school ageby encouraging parents to understand and provide for the needs of their children through community groups.

Downloaded from opencharities.uk/ew/1137555

Classification

- **How:** Provides Services
- **What:** Education/training
- **Who:** Children/young People

Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE ESSEX.
- Essex

Finances

Period end	Income	Expenditure	Assets	Employees
2025-07-31	£171,386	£154,074	-	-
2024-07-31	£149,685	£118,747	-	-
2023-07-31	£84,006	£93,692	-	-
2022-07-31	£76,261	£81,290	-	-
2021-07-31	£86,133	£84,803	-	-

Trustees

Name	Role	Appointed
Beverley Middleton		
Paul Eldridge		2020-11-02
Simon Matthews		2020-11-02

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ALEC HUNTER PRE SCHOOL

England & Wales - Charity number 1137555

Accounts

Alec Hunter Pre-School

Financial Statements

Year Ended 31 July 2025

Charity registration number: 1137555

Company registration number: 07261959

Alec Hunter Pre-School

Financial Statements

Year Ended 31 July 2025

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Alec Hunter Pre-School

Charity Reference and Administrative Details

Year Ended 31 July 2025

Charity registration number	1137555
Company registration number	07261959
Trustees	Mrs B Middleton Mr S Matthews Mr P Eldridge
Registered office	Barber Memorial Hall Hay Lane North Braintree Essex CM7 3DU

Alec Hunter Pre-School

Trustees' Annual Report

Year Ended 31 July 2025

The Trustees present their report and the financial statements of the charity for the year ended 31st July 2025. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

Trustees of the charity

The directors of the charitable company are its trustees for the purposes of charity law. The trustees who have served during the year and since the year end were as follows:

Mrs B Middleton
Mr S Matthews
Mr P Eldridge

Structure, governance and management

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of new trustees

Trustees are appointed each year at the Annual General Meeting. All parents of the children at the pre-school or from the local community are eligible to be elected.

Induction and training of the new trustees

New trustees receive a handover from outgoing trustees who remain contactable in case of need.

Organisational structure

The pre-school is run by a management committee made of a maximum of twelve parents and three volunteers from the local community. A minimum of five members of the committee are elected at the AGM to be Directors and Trustees of the company/charity.

The following roles are assigned within the committee:

Chairperson
Vice Chairperson
Secretary
Treasurer
Fees Administrator

The pre-school manager forms part of the committee and manages 6 members of staff, all of which have their own individual roles including Health and Safety, Child Protection and SEN. Sub committees are formed as and when required for ad hoc project work.

Wider network

The pre-school is registered with OFSTED and in 2016 received a GOOD rating. The charity is also a member of the Pre School Learning Alliance.

Related parties

The pre-school has close links with the Carousel Children's Centre and the local library. We also have close links with local primary schools, which allow smooth transition when the children leave us to start school.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The pre-school holds a contingency fund of 4 months running costs as well as full insurance.

Objectives and activities

Objectives and aims

The aims of the charity are to enhance the development and education of the children primarily under statutory school age by encouraging parents to understand and provide for the need of their children through community groups and by:

1. Offering appropriate play, education and care 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 whatever their race, culture, religion, means or ability.
2. Encouraging the study of needs of such children and their families and promoting public interest in and recognition of such needs.
3. Instigating and adhering to and furthering the aims and objects of the pre-school learning alliance.

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The pre-school provides services to pre-school children aged 2 – 5 years in support of the local need and therefore deemed to be acting for public benefit.

Volunteers

The management committee is made up entirely of volunteers who help run the pre-school and arrange and manage fund raising events.

The pre-school is fortunate to have many parent helpers in sessions.

Achievement and performance

Charitable activities

Fundraising activities are undertaken and donations received for specific needs. This year's events have seen Christmas presents for parents, Mother's Day presents fundraisers and a colouring competition. We also held a Christmas Fayre which was a success in both the raising of funds and the awareness of the nursery for new parents. Although fundraising has continued to be difficult this year due to the economic situation that people are in. The nursery has continued to make garden improvements for the children and have installed new flooring within the school.

Investment Income

The charity holds funds in current bank accounts, which generates a minimal amount of interest. The contingency fund is held in a savings bank account, which generates interest annually. These funds are held

to ensure that the charity has a sufficient amount to ensure that it can continue to carry out its day to day operations in order to fulfil its charitable objectives.

Financial review

Reserves policy

The pre-school maintains to hold a contingency fund, which now covers four months running costs. The Trustees of the charity aim to ensure that it has sufficient reserves to ensure that it can continue to carry out its day to day operations in order to fulfil its charity objectives.

Principle funding sources

The pre-school receives the majority of its income from the Early Years funding and also charges a nominal fee to parents for children of pre funded age.

SEN Funding is received to help support the children with Special Education Needs.

Future Developments

The charity will continue fundraising to further the development of the Pre School. We also are continuing to apply for grants so we can continue to update the outdoor space including water play, a new shed and replacing the astro turf. We also want to look at possible alternative options for the heating of the Pre School.

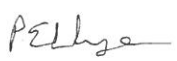
The charity will continue to encourage new parents to join the committee or as parent helpers.

Staff training and development will continue in order to maintain the high level service provided.

The Trustees of the charity continue to take on board comments made by Ofsted and will work towards improvements for the charity as a whole.

These financial statements have been prepared in accordance with the provisions in part 15 of the Companies Act 2006, applicable to companies subject to the small companies regime.

On behalf of the board



Paul Eldridge (Apr 27, 2026, 5:39pm)
Paul Eldridge, Director and Trustee

24th April 2026

Alec Hunter Pre-School

Independent Examiner's Report to the Trustees of Alec Hunter Pre-School

Year Ended 31 July 2025

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 July 2025 which are set out on pages 6 to 15.

Responsibilities and basis of report

As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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: or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and 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.

Signed:

Pocknells LLP – Independent Examiner

Chartered Accountants

Henry Brake House
46 Hullbridge Road
South Woodham Ferrers
Essex
CM3 5NG

24th April 2026

Alec Hunter Pre-School

Statement of Financial Activities

	SORP Ref	Year ended 31/07/2025 Unrestricted funds	Restricted funds	Total funds	Year ended 31/07/2024 Total
Income and endowments from:					
Charitable activities	A2	168,782	2,603	171,386	149,685
Total income and endowments		**168,782**	**2,603**	**171,386**	**149,685**
Expenditure on:					
Charitable activities	B2	151,908	2,166	154,074	118,747
Total expenditure	B	151,908	2,166	154,074	**118,747**
Net income for the year		16,875	437	17,312	**30,938**
Net income after transfers	A-B-C	16,875	437	17,312	**30,938**
		16,875	437	17,312	**30,938**
Reconciliation of funds:-	E				
Total funds brought forward		90,123	23,598	113,721	82,783
Total funds carried forward		106,997	24,035	131,033	**113,721**

The "SORP Ref" indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A separate Statements of Total Recognised Gains and Losses in not required as this statement includes all recognised gains and losses.

All activities derive from continuing operations.

The noted attached on pages 9 to 15 form and integral part of these accounts

Alec Hunter Pre-School

Balance Sheet as at 31 July 2025

	Note	SORP Ref	As at 31 July 2025		As at 31 July 2024	
			£	£	£	£
Fixed assets		A				
Tangible assets	9	A2		187		336
Current assets		B				
Debtors	10	B2	5,084		583	
Cast at bank and in hand		B4	138,563		123,030	
Total current assets			143,647		123,614	
Creditors: amounts falling due within one year	11	C1	(12,799)		(10,227)	
Net current assets				130,848		113,387
Total net assets				131,034		113,387
The total net assets of the charity are funded by the funds of the charity as follows:-						
Restricted funds						
Restricted revenue funds	12	D2		24,035		23,598
Unrestricted funds						
Unrestricted revenue funds	12	D3		106,997		90,123
Designated funds						
Total charity funds				131,034		113,722

The "SORP Ref" indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SORP.

The Directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of Companies Act 2006.

The member has not required the company to obtain an audit in accordance with section 476 of the Act.

The Directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and preparation of accounts.

Alec Hunter Pre-School

Balance Sheet as at 31 July 2025

The charity is subject to independent examination under the Charity Legislation, and the report of the independent examiner is on page 5.

The financial statements have been prepared in accordance with the provisions in part 15 of the Companies Act 2006, applicable to companies' subject to the small companies regime.

Paul Eldridge (Apr 27, 2026, 5:39pm)

Paul Eldridge, Director and Trustee

Approved by the board of trustees on 24th April 2026

The notes attached on pages 9 to 15 form an integral part of these accounts.

1 Summary of significant accounting policies

(a) General information and basis of preparation

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), published by the Charity Commission in England & Wales (CCEW) , effective January 2016 and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

(b) Income recognition

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Donations are recognised when the Charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the Charity before the Charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the Charity and it is probable that these conditions will be fulfilled in the reporting period.

Grants are recognised when the Charity has an entitlement to the funds and any conditions linked to the grant have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

(c) Expenditure recognition

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated.

Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end. The provision is increased to reflect any increases in liabilities and is decreased by the utilisation of any provision within the period and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates.

(d) Volunteers

In accordance with the SORP, and in recognition of the difficulties in placing a monetary value on the contribution from volunteers, the contribution of volunteers is not included within the income of the charity.

However, the trustees value the significant contribution made to the activities of the charity by unpaid volunteers and this is described more fully in note 6.

(e) Tangible fixed assets

Tangible fixed assets are measured at their original cost value, or subsequent revaluation, or if donated, as described above. Cost value includes all costs expended in bringing the asset into its intended working condition.

Depreciation has been provided at the following rated in order to write off the assets to their anticipated residual value over estimated useful lives.

Furniture and equipment	20% straight line

(f) Financial instruments including cast and bank balances

Cash held by the charity is included at the amount held and counted at the year end. Bank balances, whether in credit or overdrawn, are shown at the amounts properly reconciled to the bank statements.

(g) Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

(h) Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

2 Income from charitable activities

	Total 2025	Total 2024
	£	£
Vouchers	152,409	125,496
Fees from parents and carers	18,193	22,742
	170,602	148,239

3 Income from other trading activities

	Total 2025	Total 2024
	£	£
Fundraising events	713	1,333

4 Income from investments

	Total 2025	Total 2024
	£	£
Deposit accounts interest	70	113

5 Allocation of support costs

	Current year total funds 2025 £	Prior year total funds 2024 £
Employee costs not included in direct costs		
Employee costs	104,339	76,346
Premises expenses		
Rent	20,400	20,400
Rates	160	749
Electricity	6,012	7,928
Water	607	477
Premises costs	1,150	-
Administrative overheads		
Bookclub	-	-
fundraising	-	88
SENCO	1,010	24
Telephone and broadband	955	898
Printing	860	935
Postage and stationery	628	330
Snacks and drinks	2,691	1,588
Cleaning	1,665	1,399
Training	575	-
General repairs and renewals	3,485	-
Equipment leasing	403	403
Professional fees	846	1,256
Accountancy fees	940	918
Equipment	1,169	493
Subscriptions	502	323
Gifts	193	353
School trips	-	-
Bank charges	38	95
Other expenses	3,435	1,237
Insurance	760	2,386
Pet care	1,104	-
Financial costs		
Depreciation and amortisation	150	150
Support costs before reallocation	150,074	118,747

6 The contribution of volunteers

The charity depends on the support of its volunteers, which is much appreciated.

7 Remuneration and payments to Trustees and persons connected with them

One Trustee received remuneration from the charity (£27,374) as authorised by the governing document. The remuneration was paid for services provided to the Charity in order to assist the achievements of its objectives, but over and above the services provided by their role as a Trustee.

8 Staff costs and emoluments

Number of full-time employees or full time equivalents	2025	2024
The average number of total staff employed in the year was	8	8

9 Tangible fixed assets

	Equipment £	Total £
Cost		
At 1 August 2024	11,824	11,824
Additions	-	-
At 31 July 2025	**11,824**	**11,824**
Depreciation		
At 1 August 2024	11,488	11,488
Charge for the year	149	149
At 31 July 2025	**11,637**	**11,637**
Net Book value		
At 31 July 2025	**187**	**187**
At 31 July 2024	**336**	**336**

10 Debtors

	2025 £	2024 £
Trade debtors	259	-
Other debtors	4,825	583
Total debtors	**5,084**	**583**

11 Creditors: amounts falling due within one year

	2025 £	2024 £
Trade Creditors	2,165	1,911
PAYE, NIC, VAT and other taxes	-	526
Other creditors	10,634	7,790
Total creditors	**12,799**	**10,227**

12 Funds

	At 1 August 2024	Incoming resources	Resources expended	Transfers	At 31 July 2025	Total movement
	£	£	£	£	£	£
Designated funds						
Contingency fund	33,845	-	-	-	33,845	-
Unrestricted fundraising and donations	24,876	1,122	(1,229)	-	24,769	(107)
Garden project fund	-	-	-	-	-	-
Disability Access fund	-	-	-	-	-	-
	58,721	1,122	(1,229)	-	58,614	(107)
Restricted funds						
SEN funding	23,598	2,603	(2,166)	-	24,035	437
General funds						
Unrestricted income fund	31,401	167,660	(150,678)	-	48,383	16,982
	113,721	**171,386**	**(154,074)**	**-**	**131,033**	**17,312**

13 Related party transactions

There were no related party transactions in the year.

ALEC HUNTER PRE SCHOOL

England & Wales - Charity number 1137555

Accounts

Alec Hunter Pre-School

Financial Statements

Year Ended 31 July 2024

Charity registration number: 1137555

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Alec Hunter Pre-School

Financial Statements

Year Ended 31 July 2024

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Alec Hunter Pre-School

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Trustees	Mrs B Middleton Mr S Matthews Mr P Eldridge
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Alec Hunter Pre-School

Trustees' Annual Report

Year Ended 31 July 2024

The Trustees present their report and the financial statements of the charity for the year ended 31st July 2024. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

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Investment Income

The charity holds funds in current bank accounts, which generates a minimal amount of interest. The contingency fund is held in a savings bank account, which generates interest annually. These funds are held

to ensure that the charity has a sufficient amount to ensure that it can continue to carry out its day to day operations in order to fulfil its charitable objectives.

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The Trustees of the charity continue to take on board comments made by Ofsted and will work towards improvements for the charity as a whole.

These financial statements have been prepared in accordance with the provisions in part 15 of the Companies Act 2006, applicable to companies subject to the small companies regime.

On behalf of the board

Paul Eldridge

Paul Eldridge (Apr 23, 2025, 5:03pm)

Paul Eldridge, Director and Trustee

22nd April 2025

Alec Hunter Pre-School

Independent Examiner's Report to the Trustees of Alec Hunter Pre-School

Year Ended 31 July 2024

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 July 2024 which are set out on pages 6 to 15.

Responsibilities and basis of report

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I have no concerns and 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.

Signed:

Pocknells LLP – Independent Examiner

Chartered Accountants

Henry Brake House
46 Hullbridge Road
South Woodham Ferrers
Essex
CM3 5NG

22nd April 2025

Alec Hunter Pre-School

Statement of Financial Activities

	SORP Ref	Year ended 31/07/2024 Unrestricted funds	Restricted funds	Total funds	Year ended 31/07/2023 Total
Income and endowments from:					
Charitable activities	A2	146,192	3,493	149,685	84,006
Total income and endowments		**146,192**	**3,493**	**149,685**	**84,006**
Expenditure on:					
Charitable activities	B2	117,191	1,556	118,747	93,692
Total expenditure	B	117,191	1,556	118,747	**93,692**
Net income for the year		29,001	1,937	30,938	**(9,687)**
Net income after transfers	A-B-C	29,001	1,937	30,938	**(9,687)**
		29,001	1,937	30,938	**(9,687)**
Reconciliation of funds:-	E				
Total funds brought forward		61,122	21,661	82,783	92,471
Total funds carried forward		90,123	23,598	113,721	**82,784**

The "SORP Ref" indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A separate Statements of Total Recognised Gains and Losses in not required as this statement includes all recognised gains and losses.

All activities derive from continuing operations.

The noted attached on pages 9 to 15 form and integral part of these accounts

Alec Hunter Pre-School

Balance Sheet as at 31 July 2024

	Note	SORP Ref	As at 31 July 2024		As at 31 July 2023	
			£	£	£	£
Fixed assets		A				
Tangible assets	9	A2		336		486
Current assets		B				
Debtors	10	B2	583		665	
Cast at bank and in hand		B4	123,030		88,279	
Total current assets			123,614		88,944	
Creditors: amounts falling due within one year	11	C1	(10,227)		(6,645)	
Net current assets				113,387		82,299
Total net assets				113,722		82,784
The total net assets of the charity are funded by the funds of the charity as follows:-						
Restricted funds						
Restricted revenue funds	12	D2		23,598		21,661
Unrestricted funds						
Unrestricted revenue funds	12	D3		90,123		61,122
Designated funds						
Total charity funds				113,722		82,784

The "SORP Ref" indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SORP.

The Directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of Companies Act 2006.

The member has not required the company to obtain an audit in accordance with section 476 of the Act.

The Directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and preparation of accounts.

Alec Hunter Pre-School

Balance Sheet as at 31 July 2024

The charity is subject to independent examination under the Charity Legislation, and the report of the independent examiner is on page 5.

The financial statements have been prepared in accordance with the provisions in part 15 of the Companies Act 2006, applicable to companies' subject to the small companies regime.

Paul Eldridge

Paul Eldridge (Apr 23, 2025, 5:03pm)

Paul Eldridge, Director and Trustee

Approved by the board of trustees on 22nd April 2025

The notes attached on pages 9 to 15 form an integral part of these accounts.

1 Summary of significant accounting policies

(a) General information and basis of preparation

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), published by the Charity Commission in England & Wales (CCEW) , effective January 2016 and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

(b) Income recognition

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Donations are recognised when the Charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the Charity before the Charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the Charity and it is probable that these conditions will be fulfilled in the reporting period.

Grants are recognised when the Charity has an entitlement to the funds and any conditions linked to the grant have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

(c) Expenditure recognition

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated.

Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end. The provision is increased to reflect any increases in liabilities and is decreased by the utilisation of any provision within the period and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates.

(d) Volunteers

In accordance with the SORP, and in recognition of the difficulties in placing a monetary value on the contribution from volunteers, the contribution of volunteers is not included within the income of the charity.

However, the trustees value the significant contribution made to the activities of the charity by unpaid volunteers and this is described more fully in note 6.

(e) Tangible fixed assets

Tangible fixed assets are measured at their original cost value, or subsequent revaluation, or if donated, as described above. Cost value includes all costs expended in bringing the asset into its intended working condition.

Depreciation has been provided at the following rated in order to write off the assets to their anticipated residual value over estimated useful lives.

Furniture and equipment	20% straight line

(f) Financial instruments including cast and bank balances

Cash held by the charity is included at the amount held and counted at the year end. Bank balances, whether in credit or overdrawn, are shown at the amounts properly reconciled to the bank statements.

(g) Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

(h) Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

2 Income from charitable activities

	Total 2024	Total 2023
	£	£
Vouchers	125,496	75,271
Fees from parents and carers	22,742	8,124
	148,239	83,395

3 Income from other trading activities

	Total 2024	Total 2023
	£	£
Fundraising events	1,333	510

4 Income from investments

	Total 2024	Total 2023
	£	£
Deposit accounts interest	113	101

5 Allocation of support costs

	Current year total funds 2024 £	Prior year total funds 2023 £
Employee costs not included in direct costs		
Employee costs	76,346	60,389
Premises expenses		
Rent	20,400	16,900
Rates	749	1,552
Electricity	7,928	5,994
Water	477	428
Premises costs	-	-
Administrative overheads		
Bookclub	-	-
fundraising	88	48
SENCO	24	-
Telephone and broadband	898	801
Printing	935	450
Postage and stationery	330	202
Snacks and drinks	1,588	1,384
Cleaning	1,399	1,125
Training	-	-
General repairs and renewals	-	-
Equipment leasing	403	452
Professional fees	1,256	1,065
Accountancy fees	918	830
Equipment	493	104
Subscriptions	323	-
Gifts	353	197
School trips	-	-
Bank charges	95	106
Other expenses	1,237	1,114
Insurance	2,386	438
Pet care	-	-
Financial costs		
Depreciation and amortisation	150	112
Support costs before reallocation	118,747	93,692

6 The contribution of volunteers

The charity depends on the support of its volunteers, which is much appreciated.

7 Remuneration and payments to Trustees and persons connected with them

One Trustee received remuneration from the charity (£22,121) as authorised by the governing document. The remuneration was paid for services provided to the Charity in order to assist the achievements of its objectives, but over and above the services provided by their role as a Trustee.

8 Staff costs and emoluments

Number of full-time employees or full time equivalents	2024	2023
The average number of total staff employed in the year was	8	6

9 Tangible fixed assets

	Equipment £	Total £
Cost		
At 1 August 2023	11,824	11,824
Additions	-	-
At 31 July 2024	**11,824**	**11,824**
Depreciation		
At 1 August 2023	11,338	11,338
Charge for the year	149	149
At 31 July 2024	**11,488**	**11,488**
Net Book value		
At 31 July 2024	**336**	**336**
At 31 July 2023	**486**	**486**

10 Debtors

	2024 £	2023 £
Trade debtors	-	-
Other debtors	583	665
Total debtors	**583**	**665**

11 Creditors: amounts falling due within one year

	2024 £	2023 £
Trade Creditors	1,911	340
PAYE, NIC, VAT and other taxes	526	368
Other creditors	7,790	5,937
Total creditors	**10,227**	**6,645**

12 Funds

	At 1 August 2023	Incoming resources	Resources expended	Transfers	At 31 July 2024	Total movement
	£	£	£	£	£	£
Designated funds						
Contingency fund	33,845	-	-	-	33,845	-
Unrestricted fundraising and donations	23,541	1,394	(58)	-	24,876	1,335
Garden project fund	61	-	(61)	-	-	(61)
Disability Access fund	828	-	(828)	-	-	(828)
	58,275	1,394	(947)	-	58,721	447
Restricted funds						
SEN funding	21,661	3,493	(1,556)	-	23,598	1,937
General funds						
Unrestricted income fund	2,847	144,798	(116,244)	-	31,401	28,554
	82,783	**149,685**	**(118,747)**	**-**	**113,721**	**30,938**

13 Related party transactions

There were no related party transactions in the year.

ALEC HUNTER PRE SCHOOL

England & Wales - Charity number 1137555

Accounts

Alec Hunter Pre-School

Financial Statements

Year Ended 31 July 2023

Charity registration number: 1137555

Company registration number: 07261959

Alec Hunter Pre-School

Financial Statements

Year Ended 31 July 2023

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Alec Hunter Pre-School

Charity Reference and Administrative Details

Year Ended 31 July 2023

Charity registration number	1137555
Company registration number	07261959
Trustees	Mrs B Middleton Mr S Matthews Mr P Eldridge
Registered office	Barber Memorial Hall Hay Lane North Braintree Essex CM7 3DU

Alec Hunter Pre-School

Trustees' Annual Report

Year Ended 31 July 2023

The Trustees present their report and the financial statements of the charity for the year ended 31st July 2023. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

Trustees of the charity

The directors of the charitable company are its trustees for the purposes of charity law. The trustees who have served during the year and since the year end were as follows:

Mrs B Middleton
Mr S Matthews
Mr P Eldridge

Structure, governance and management

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of new trustees

Trustees are appointed each year at the Annual General Meeting. All parents of the children at the pre-school or from the local community are eligible to be elected.

Induction and training of the new trustees

New trustees receive a handover from outgoing trustees who remain contactable in case of need.

Organisational structure

The pre-school is run by a management committee made of a maximum of twelve parents and three volunteers from the local community. A minimum of five members of the committee are elected at the AGM to be Directors and Trustees of the company/charity.

The following roles are assigned within the committee:

Chairperson
Vice Chairperson
Secretary
Treasurer
Fees Administrator

The pre-school manager forms part of the committee and manages 6 members of staff, all of which have their own individual roles including Health and Safety, Child Protection and SEN. Sub committees are formed as and when required for ad hoc project work.

Wider network

The pre-school is registered with OFSTED and in 2016 received a GOOD rating. The charity is also a member of the Pre School Learning Alliance.

Related parties

The pre-school has close links with the Carousel Children's Centre and the local library. We also have close links with local primary schools, which allow smooth transition when the children leave us to start school.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The pre-school holds a contingency fund of 4 months running costs as well as full insurance.

Objectives and activities

Objectives and aims

The aims of the charity are to enhance the development and education of the children primarily under statutory school age by encouraging parents to understand and provide for the need of their children through community groups and by:

1. Offering appropriate play, education and care 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 whatever their race, culture, religion, means or ability.
2. Encouraging the study of needs of such children and their families and promoting public interest in and recognition of such needs.
3. Instigating and adhering to and furthering the aims and objects of the pre-school learning alliance.

Public benefit

The pre-school provides services to pre-school children aged 2 – 5 years in support of the local need and therefore deemed to be acting for public benefit.

Volunteers

The management committee is made up entirely of volunteers who help run the pre-school and arrange and manage fund raising events.

The pre-school is fortunate to have many parent helpers in sessions.

Achievement and performance

Charitable activities

Fundraising activities are undertaken and donations received for specific needs. This year's events have seen Christmas presents for parents, Mother's Day presents fundraisers and a colouring competition. We also held a Christmas Fayre which was a success in both the raising of funds and the awareness of the nursery for new parents. Although fundraising has continued to be difficult this year due to the economic situation that people are in.

Investment Income

The charity holds funds in current bank accounts, which generates a minimal amount of interest. The contingency fund is held in a savings bank account, which generates interest annually. These funds are held to ensure that the charity has a sufficient amount to ensure that it can continue to carry out its day to day operations in order to fulfil its charitable objectives.

Financial review

Reserves policy

The pre-school maintains to hold a contingency fund, which now covers four months running costs. The Trustees of the charity aim to ensure that it has sufficient reserves to ensure that it can continue to carry out its day to day operations in order to fulfil its charity objectives.

Principle funding sources

The pre-school receives the majority of its income from the Early Years funding and also charges a nominal fee to parents for children of pre funded age.

SEN Funding is received to help support the children with Special Education Needs.

Future Developments

The charity will continue fundraising to further the development of the Pre School. We also are continuing to apply for grants so we can continue to update the outdoor space including water play, a new shed and replacing the astro turf. We also want to look at possible alternative options for the heating of the Pre School.

The charity will continue to encourage new parents to join the committee or as parent helpers.

Staff training and development will continue in order to maintain the high level service provided.

The Trustees of the charity continue to take on board comments made by Ofsted and will work towards improvements for the charity as a whole.

These financial statements have been prepared in accordance with the provisions in part 15 of the Companies Act 2006, applicable to companies subject to the small companies regime.

On behalf of the board

Paul Eldridge, Director and Trustee

11th April 2024

Alec Hunter Pre-School

Independent Examiner's Report to the Trustees of Alec Hunter Pre-School

Year Ended 31 July 2023

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 July 2023 which are set out on pages 6 to 15.

Responsibilities and basis of report

As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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: or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and 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.

Signed:

Pocknells LLP – Independent Examiner

Chartered Accountants

Henry Brake House
46 Hullbridge Road
South Woodham Ferrers
Essex
CM3 5NG

11th April 2024

Alec Hunter Pre-School

Statement of Financial Activities

		Year ended 31/07/2023			Year ended 31/07/2022
	SORP Ref	Unrestricted funds	Restricted funds	Total funds	Total
Income and endowments from:					
Charitable activities	A2	79,651	4,355	84,006	76,261
Total income and endowments		**79,651**	**4,355**	**84,006**	**76,261**
Expenditure on:					
Charitable activities	B2	92,559	1,133	93,692	81,290
Total expenditure	B	92,559	1,133	93,692	**81,290**
Net income for the year		(12,909)	3,222	(9,687)	**(5,030)**
Net income after transfers	A-B-C	(12,909)	3,222	(9,687)	**(5,030)**
		(12,909)	3,222	(9,687)	**(5,030)**
Reconciliation of funds:-	E				
Total funds brought forward		74,031	18,439	92,471	97,499
Total funds carried forward		61,123	21,661	82,784	**92,471**

The "SORP Ref" indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A separate Statements of Total Recognised Gains and Losses in not required as this statement includes all recognised gains and losses.

All activities derive from continuing operations.

The noted attached on pages 9 to 15 form and integral part of these accounts

Alec Hunter Pre-School

Balance Sheet as at 31 July 2023

	Note	SORP Ref	As at 31 July 2023		As at 31 July 2022	
			£	£	£	£
Fixed assets		A				
Tangible assets	9	A2		486		-
Current assets		B				
Debtors	10	B2	665		860	
Cast at bank and in hand		B4	88,279		98,042	
Total current assets			88,944		98,902	
Creditors: amounts falling due within one year	11	C1	(6,645)		(6,430)	
Net current assets				82,299		92,471
Total net assets				82,784		92,471
The total net assets of the charity are funded by the funds of the charity as follows:-						
Restricted funds						
Restricted revenue funds	12	D2		21,661		18,439
Unrestricted funds						
Unrestricted revenue funds	12	D3		61,122		74,031
Designated funds						
Total charity funds				82,784		92,471

The "SORP Ref" indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SORP.

The Directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of Companies Act 2006.

The member has not required the company to obtain an audit in accordance with section 476 of the Act.

The Directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and preparation of accounts.

Alec Hunter Pre-School

Balance Sheet as at 31 July 2023

The charity is subject to independent examination under the Charity Legislation, and the report of the independent examiner is on page 5.

The financial statements have been prepared in accordance with the provisions in part 15 of the Companies Act 2006, applicable to companies' subject to the small companies regime.

Paul Eldridge, Director and Trustee

Approved by the board of trustees on 11th April 2024

The notes attached on pages 9 to 15 form an integral part of these accounts.

1 Summary of significant accounting policies

(a) General information and basis of preparation

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), published by the Charity Commission in England & Wales (CCEW) , effective January 2016 and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

(b) Income recognition

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Donations are recognised when the Charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the Charity before the Charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the Charity and it is probable that these conditions will be fulfilled in the reporting period.

Grants are recognised when the Charity has an entitlement to the funds and any conditions linked to the grant have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

(c) Expenditure recognition

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated.

Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end. The provision is increased to reflect any increases in liabilities and is decreased by the utilisation of any provision within the period and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates.

(d) Volunteers

In accordance with the SORP, and in recognition of the difficulties in placing a monetary value on the contribution from volunteers, the contribution of volunteers is not included within the income of the charity.

However, the trustees value the significant contribution made to the activities of the charity by unpaid volunteers and this is described more fully in note 6.

(e) Tangible fixed assets

Tangible fixed assets are measured at their original cost value, or subsequent revaluation, or if donated, as described above. Cost value includes all costs expended in bringing the asset into its intended working condition.

Depreciation has been provided at the following rated in order to write off the assets to their anticipated residual value over estimated useful lives.

Furniture and equipment	20% straight line

(f) Financial instruments including cast and bank balances

Cash held by the charity is included at the amount held and counted at the year end. Bank balances, whether in credit or overdrawn, are shown at the amounts properly reconciled to the bank statements.

(g) Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

(h) Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

2 Income from charitable activities

	Total 2023	Total 2022
	£	£
Vouchers	75,271	70,656
Fees from parents and carers	8,124	5,343
	83,395	75,999

3 Income from other trading activities

	Total 2023	Total 2022
	£	£
Fundraising events	510	259

4 Income from investments

	Total 2023	Total 2022
	£	£
Deposit accounts interest	101	3

5 Allocation of support costs

	Current year total funds 2023 £	Prior year total funds 2022 £
Employee costs not included in direct costs		
Employee costs	53,015	53,015
Premises expenses		
Rent	14,400	14,400
Rates	661	661
Electricity	4,028	4,028
Water	362	362
Premises costs	102	102
Administrative overheads		
Bookclub	-	-
fundraising	48	8
SENCO	-	-
Telephone and broadband	801	730
Printing	450	85
Postage and stationery	202	656
Snacks and drinks	1,384	1,340
Cleaning	1,125	771
Training	-	-
General repairs and renewals	-	339
Equipment leasing	452	-
Professional fees	1,065	1,063
Accountancy fees	830	780
Equipment	104	974
Subscriptions	-	-
Gifts	197	170
School trips	-	-
Bank charges	106	102
Other expenses	1,114	832
Insurance	438	145
Pet care	-	-
Financial costs		
Depreciation and amortisation	112	727
Support costs before reallocation	93,692	81,290

6 The contribution of volunteers

The charity depends on the support of its volunteers, which is much appreciated.

7 Remuneration and payments to Trustees and persons connected with them

One Trustee received remuneration from the charity (£18,254) as authorised by the governing document. The remuneration was paid for services provided to the Charity in order to assist the achievements of its objectives, but over and above the services provided by their role as a Trustee.

8 Staff costs and emoluments

Number of full-time employees or full time equivalents	2023	2022
The average number of total staff employed in the year was	6	5

9 Tangible fixed assets

	Equipment £	Total £
Cost		
At 1 August 2022	11,226	11,226
Additions	598	598
At 31 July 2023	**11,824**	**11,824**
Depreciation		
At 1 August 2022	11,226	11,226
Charge for the year	112	112
At 31 July 2023	**11,338**	**11,338**
Net Book value		
At 31 July 2023	**486**	**486**
At 31 July 2022	-	-

10 Debtors

	2023 £	2022 £
Trade debtors	-	98
Other debtors	665	762
Total debtors	**665**	**860**

11 Creditors: amounts falling due within one year

	2023 £	2022 £
Trade Creditors	340	541
PAYE, NIC, VAT and other taxes	368	307
Other creditors	5,937	5,582
Total creditors	**6,645**	**6,430**

12 Funds

	At 1 August 2022	Incoming resources	Resources expended	Transfers	At 31 July 2023	Total movement
	£	£	£	£	£	£
Designated funds						
Contingency fund	33,845	-	-	-	33,845	-
Unrestricted fundraising and donations	24,095	877	(1,432)	-	23,541	(555)
Garden project fund	71	-	(10)	-	61	(10)
Disability Access fund	-	828	-	-	828	828
	58,012	1,705	(1,442)	-	58,275	263
Restricted funds						
SEN funding	18,439	4,355	(1,133)	-	21,661	3,222
General funds						
Unrestricted income fund	16,018	77,946	(91,117)	-	2,847	(13,171)
	92,471	**84,006**	**(93,692)**	**-**	**82,783**	**(9,686)**

13 Related party transactions

There were no related party transactions in the year.

ALEC HUNTER PRE SCHOOL

England & Wales - Charity number 1137555

Accounts

Alec Hunter Pre-School

Financial Statements

Year Ended 31 July 2022

Charity registration number: 1137555

Company registration number: 07261959

Alec Hunter Pre-School

Financial Statements

Year Ended 31 July 2022

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Alec Hunter Pre-School

Charity Reference and Administrative Details

Year Ended 31 July 2022

Charity registration number	1137555
Company registration number	07261959
Trustees	Mrs B Middleton Mr S Matthews Mr P Eldridge
Registered office	Barber Memorial Hall Hay Lane North Braintree Essex CM7 3DU

Alec Hunter Pre-School

Trustees' Annual Report

Year Ended 31 July 2022

The Trustees present their report and the financial statements of the charity for the year ended 31st July 2022. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

Trustees of the charity

The directors of the charitable company are its trustees for the purposes of charity law. The trustees who have served during the year and since the year end were as follows:

Mrs B Middleton
Mr S Matthews
Mr P Eldridge

Structure, governance and management

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of new trustees

Trustees are appointed each year at the Annual General Meeting. All parents of the children at the pre-school or from the local community are eligible to be elected.

Induction and training of the new trustees

New trustees receive a handover from outgoing trustees who remain contactable in case of need.

Organisational structure

The pre-school is run by a management committee made of a maximum of twelve parents and three volunteers from the local community. A minimum of five members of the committee are elected at the AGM to be Directors and Trustees of the company/charity.

The following roles are assigned within the committee:

Chairperson
Vice Chairperson
Secretary
Treasurer
Fees Administrator

The pre-school manager forms part of the committee and manages 6 members of staff, all of which have their own individual roles including Health and Safety, Child Protection and SEN. Sub committees are formed as and when required for ad hoc project work.

Wider network

The pre-school is registered with OFSTED and in 2016 received a GOOD rating. The charity is also a member of the Pre School Learning Alliance.

Related parties

The pre-school has close links with the Carousel Children's Centre and the local library. We also have close links with local primary schools, which allow smooth transition when the children leave us to start school.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The pre-school holds a contingency fund of 4 months running costs as well as full insurance.

Objectives and activities

Objectives and aims

The aims of the charity are to enhance the development and education of the children primarily under statutory school age by encouraging parents to understand and provide for the need of their children through community groups and by:

1. Offering appropriate play, education and care 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 whatever their race, culture, religion, means or ability.
2. Encouraging the study of needs of such children and their families and promoting public interest in and recognition of such needs.
3. Instigating and adhering to and furthering the aims and objects of the pre-school learning alliance.

Public benefit

The pre-school provides services to pre-school children aged 2 – 5 years in support of the local need and therefore deemed to be acting for public benefit.

Volunteers

The management committee is made up entirely of volunteers who help run the pre-school and arrange and manage fund raising events.

The pre-school is fortunate to have many parent helpers in sessions.

Achievement and performance

Charitable activities

Fundraising activities are undertaken and donations received for specific needs. This year's events have seen Christmas presents for parents, Mother's Day presents fundraisers and a colouring competition. Fundraising has proved to be difficult this year due to the economic situation that people are in.

Investment Income

The charity holds funds in current bank accounts, which generates a minimal amount of interest. The contingency fund is held in a savings bank account, which generates interest annually. These funds are held to ensure that the charity has a sufficient amount to ensure that it can continue to carry out its day to day operations in order to fulfil its charitable objectives.

Alec Hunter Pre-School

Trustees' Annual Report

Year Ended 31 July 2022

Financial review

Reserves policy

The pre-school maintains to hold a contingency fund, which now covers four months running costs. The Trustees of the charity aim to ensure that it has sufficient reserves to ensure that it can continue to carry out its day to day operations in order to fulfil its charity objectives.

Principle funding sources

The pre-school receives the majority of its income from the Early Years funding and also charges a nominal fee to parents for children of pre funded age.

SEN Funding is received to help support the children with Special Education Needs.

Future Developments

The charity will continue fundraising to further the development of the Pre School. We also are continuing to apply for grants so we can continue to update the outdoor space including water play, a new shed and replacing the astro turf. We also want to look at possible alternative options for the heating of the Pre School.

The charity will continue to encourage new parents to join the committee or as parent helpers.

Staff training and development will continue in order to maintain the high level service provided.

The Trustees of the charity continue to take on board comments made by Ofsted and will work towards improvements for the charity as a whole.

These financial statements have been prepared in accordance with the provisions in part 15 of the Companies Act 2006, applicable to companies subject to the small companies regime.

On behalf of the board

Paul Eldridge, Director and Trustee

3rd April 2023

Alec Hunter Pre-School

Independent Examiner's Report to the Trustees of Alec Hunter Pre-School

Year Ended 31 July 2022

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 July 2022 which are set out on pages 6 to 15.

Responsibilities and basis of report

As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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: or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and 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.

Signed:

Pocknells LLP – Independent Examiner

Chartered Accountants and Registered Auditors

Henry Brake House
46 Hullbridge Road
South Woodham Ferrers
Essex
CM3 5NG

3rd April 2023

Alec Hunter Pre-School

Statement of Financial Activities

	SORP Ref	Year ended 31/07/2022 Unrestricted funds	Restricted funds	Total funds	Year ended 31/07/2021 Total
Income and endowments from:					
Charitable activities	A2	74,784	1,477	76,261	86,133
Total income and endowments		**74,784**	**1,477**	**76,261**	**86,133**
Expenditure on:					
Charitable activities	B2	80,060	1,230	81,290	84,803
Total expenditure	B	80,060	1,230	81,290	**84,803**
Net income for the year		(5,276)	246	(5,030)	**1,331**
Net income after transfers	A-B-C	(5,276)	246	(5,030)	**1,331**
		(5,276)	246	(5,030)	**1,331**
Reconciliation of funds:-	E				
Total funds brought forward		79,306	18,193	97,499	96,168
Total funds carried forward		74,031	18,439	92,471	**97,499**

The "SORP Ref" indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A separate Statements of Total Recognised Gains and Losses in not required as this statement includes all recognised gains and losses.

All activities derive from continuing operations.

The noted attached on pages 9 to 15 form and integral part of these accounts

Alec Hunter Pre-School

Balance Sheet as at 31 July 2022

	Note	SORP Ref	As at 31 July 2022		As at 31 July 2021	
			£	£	£	£
Fixed assets		A				
Tangible assets	9	A2		-		726
Current assets		B				
Debtors	10	B2	860		332	
Cast at bank and in hand		B4	98,042		103,036	
Total current assets			98,902		103,368	
Creditors: amounts falling due within one year	11	C1	(6,430)		(6,593)	
Net current assets				92,471		96,774
Total net assets				92,471		97,500
The total net assets of the charity are funded by the funds of the charity as follows:-						
Restricted funds						
Restricted revenue funds	12	D2		18,439		18,193
Unrestricted funds						
Unrestricted revenue funds	12	D3		74,031		79,306
Designated funds						
Total charity funds				92,471		97,500

The "SORP Ref" indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SORP.

The Directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of Companies Act 2006.

The member has not required the company to obtain an audit in accordance with section 476 of the Act.

The Directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and preparation of accounts.

Alec Hunter Pre-School

Balance Sheet as at 31 July 2022

The charity is subject to independent examination under the Charity Legislation, and the report of the independent examiner is on page 5.

The financial statements have been prepared in accordance with the provisions in part 15 of the Companies Act 2006, applicable to companies' subject to the small companies regime.

Paul Eldridge, Director and Trustee

Approved by the board of trustees on 3rd April 2023

The notes attached on pages 9 to 15 form an integral part of these accounts.

1 Summary of significant accounting policies

(a) General information and basis of preparation

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), published by the Charity Commission in England & Wales (CCEW) , effective January 2016 and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

(b) Income recognition

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Donations are recognised when the Charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the Charity before the Charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the Charity and it is probable that these conditions will be fulfilled in the reporting period.

Grants are recognised when the Charity has an entitlement to the funds and any conditions linked to the grant have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

(c) Expenditure recognition

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated.

Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end. The provision is increased to reflect any increases in liabilities and is decreased by the utilisation of any provision within the period and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates.

(d) Volunteers

In accordance with the SORP, and in recognition of the difficulties in placing a monetary value on the contribution from volunteers, the contribution of volunteers is not included within the income of the charity.

However, the trustees value the significant contribution made to the activities of the charity by unpaid volunteers and this is described more fully in note 6.

(e) Tangible fixed assets

Tangible fixed assets are measured at their original cost value, or subsequent revaluation, or if donated, as described above. Cost value includes all costs expended in bringing the asset into its intended working condition.

Depreciation has been provided at the following rated in order to write off the assets to their anticipated residual value over estimated useful lives.

Furniture and equipment	20% straight line

(f) Financial instruments including cast and bank balances

Cash held by the charity is included at the amount held and counted at the year end. Bank balances, whether in credit or overdrawn, are shown at the amounts properly reconciled to the bank statements.

(g) Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

(h) Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

2 Income from charitable activities

	Total 2022	Total 2021
	£	£
Vouchers	70,656	79,185
Fees from parents and carers	5,343	5,649
	75,999	84,834

3 Income from other trading activities

	Total 2022	Total 2021
	£	£
Fundraising events	259	1,279

4 Income from investments

	Total 2022	Total 2021
	£	£
Deposit accounts interest	3	20

5 Allocation of support costs

	Current year total funds 2022 £	Prior year total funds 2021 £
Employee costs not included in direct costs		
Employee costs	53,015	55,535
Premises expenses		
Rent	14,400	14,400
Rates	661	33
Electricity	4,028	4,784
Water	362	248
Premises costs	102	-
Administrative overheads		
Bookclub	-	-
fundraising	8	119
SENCO	-	-
Telephone and broadband	730	699
Printing	85	334
Postage and stationery	656	314
Snacks and drinks	1,340	1,073
Cleaning	771	1,295
Training	-	695
General repairs and renewals	339	260
Equipment leasing	-	-
Professional fees	1,063	1,747
Accountancy fees	780	-
Equipment	974	97
Subscriptions	-	-
Gifts	170	-
School trips	-	-
Bank charges	102	84
Other expenses	832	1,854
Insurance	145	426
Pet care	-	-
Financial costs		
Depreciation and amortisation	727	808
Support costs before reallocation	81,290	84,803

6 The contribution of volunteers

The charity depends on the support of its volunteers, which is much appreciated.

7 Remuneration and payments to Trustees and persons connected with them

One Trustee received remuneration from the charity (£18,254) as authorised by the governing document. The remuneration was paid for services provided to the Charity in order to assist the achievements of its objectives, but over and above the services provided by their role as a Trustee.

8 Staff costs and emoluments

Number of full-time employees or full time equivalents	2022	2021
The average number of total staff employed in the year was	5	5

9 Tangible fixed assets

	Equipment £	Total £
Cost		
At 1 August 2021	11,226	11,226
Additions	-	-
At 31 July 2022	**11,226**	**11,226**
Depreciation		
At 1 August 2021	10,499	10,499
Charge for the year	727	727
At 31 July 2022	**11,226**	**11,226**
Net Book value		
At 31 July 2022	-	-
At 31 July 2021	**727**	**727**

10 Debtors

	2022 £	2021 £
Trade debtors	98	-
Other debtors	762	332
Total debtors	**860**	**332**

11 Creditors: amounts falling due within one year

	2022 £	2021 £
Trade Creditors	541	928
PAYE, NIC, VAT and other taxes	307	185
Other creditors	5,582	5,480
Total creditors	**6,430**	**6,593**

12 Funds

	At 1 August 2021	Incoming resources	Resources expended	Transfers	At 31 July 2022	Total movement
	£	£	£	£	£	£
Designated funds						
Contingency fund	33,843	3	-	-	33,845	3
Unrestricted fundraising and donations	23,319	776	-	-	24,095	776
Garden project fund	71	-	-	-	71	-
	54,115	779	-	-	58,012	779
Restricted funds						
SEN funding	18,193	1,477	(1,230)	-	18,439	246
Essex community foundation grant	-	-	-	-	-	-
General funds						
Unrestricted income fund	22,074	74,005	(80,060)	-	16,020	(6,055)
	97,501	**76,261**	**(81,290)**	**-**	**92,471**	**(5,030)**

13 Related party transactions

There were no related party transactions in the year.

ALEC HUNTER PRE SCHOOL

England & Wales - Charity number 1137555

Accounts

Alec Hunter Pre-School

Financial Statements

Year Ended 31 July 2021

Charity registration number: 1137555

Company registration number: 07261959

Alec Hunter Pre-School

Financial Statements

Year Ended 31 July 2021

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Alec Hunter Pre-School

Charity Reference and Administrative Details

Year Ended 31 July 2021

Charity registration number	1137555
Company registration number	07261959
Trustees	Mrs B Middleton Mr S Matthews Mr P Eldridge
Registered office	Barber Memorial Hall Hay Lane North Braintree Essex CM7 3DU

Alec Hunter Pre-School

Trustees' Annual Report

Year Ended 31 July 2021

The Trustees present their report and the financial statements of the charity for the year ended 31st July 2021. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

Trustees of the charity

The directors of the charitable company are its trustees for the purposes of charity law. The trustees who have served during the year and since the year end were as follows:

Mrs B Middleton
Mr S Matthews
Mr P Eldridge
Mrs M Franklin (resigned 14/06/2021)

Structure, governance and management

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of new trustees

Trustees are appointed each year at the Annual General Meeting. All parents of the children at the pre-school or from the local community are eligible to be elected.

Induction and training of the new trustees

New trustees receive a handover from outgoing trustees who remain contactable in case of need.

Organisational structure

The pre-school is run by a management committee made of a maximum of twelve parents and three volunteers from the local community. A minimum of five members of the committee are elected at the AGM to be Directors and Trustees of the company/charity.

The following roles are assigned within the committee:

Chairperson
Vice Chairperson
Secretary
Treasurer
Fees Administrator

The pre-school manager forms part of the committee and manages 6 members of staff, all of which have their own individual roles including Health and Safety, Child Protection and SEN. Sub committees are formed as and when required for ad hoc project work.

Wider network

The pre-school is registered with OFSTED and in 2016 received a GOOD rating. The charity is also a member of the Pre School Learning Alliance.

Related parties

The pre-school has close links with the Carousel Children's Centre and the local library. We also have close links with local primary schools, which allow smooth transition when the children leave us to start school.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The pre-school holds a contingency fund of 4 months running costs as well as full insurance.

Objectives and activities

Objectives and aims

The aims of the charity are to enhance the development and education of the children primarily under statutory school age by encouraging parents to understand and provide for the need of their children through community groups and by:

1. Offering appropriate play, education and care 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 whatever their race, culture, religion, means or ability.
2. Encouraging the study of needs of such children and their families and promoting public interest in and recognition of such needs.
3. Instigating and adhering to and furthering the aims and objects of the pre-school learning alliance.

Public benefit

The pre-school provides services to pre-school children aged 2 – 5 years in support of the local need and therefore deemed to be acting for public benefit.

Volunteers

The management committee is made up entirely of volunteers who help run the pre-school and arrange and manage fund raising events.

The pre-school is fortunate to have many parent helpers in sessions.

Achievement and performance

Charitable activities

Fundraising activities are undertaken and donations received for specific needs. This year's events have been curtailed by the pandemic again, however we were able to do Christmas presents for parents, mother's day presents fundraisers and a colouring competition.

In addition, the pre-school received cash and charitable donations from parents and local businesses to support the charities aims and activities. We also received a donation from Tesco from their blue token campaign.

With the money from Tesco and other donations we have managed to buy new toys including training bikes, trampoline and a play based builders set for the garden. We have also been able to purchase various toys and books to support the preschools children; we also purchased various toys specified by the preschools SENCO team.

Investment Income

The charity holds funds in current bank accounts, which generates a minimal amount of interest. The contingency fund is held in a savings bank account, which generates interest annually. These funds are held to ensure that the charity has a sufficient amount to ensure that it can continue to carry out its day to day operations in order to fulfil its charitable objectives.

Financial review

Reserves policy

The pre-school maintains to hold a contingency fund, which now covers four months running costs. The Trustees of the charity aim to ensure that it has sufficient reserves to ensure that it can continue to carry out its day to day operations in order to fulfil its charity objectives.

Principle funding sources

The pre-school receives the majority of its income from the Early Years funding and also charges a nominal fee to parents for children of pre funded age.

SEN Funding is received to help support the children with Special Education Needs.

Future Developments

As lockdown has now been fully relaxed the charity will continue fundraising to further the development of the Pre School. We also are continuing to apply for grants so we can continue to update the outdoor space including water play, a mud kitchen, a new shed and replacing the astro turf. We also want to look at possible alternative options for the heating of the Pre School.

The charity will continue to encourage new parents to join the committee or as parent helpers.

Staff training and development will continue in order to maintain the high level service provided.

The Trustees of the charity continue to take on board comments made by Ofsted and will work towards improvements for the charity as a whole.

These financial statements have been prepared in accordance with the provisions in part 15 of the Companies Act 2006, applicable to companies subject to the small companies regime.

On behalf of the board

Paul Eldridge, Director and Trustee

25th April 2022

Alec Hunter Pre-School

Independent Examiner's Report to the Trustees of Alec Hunter Pre-School

Year Ended 31 July 2021

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 July 2021 which are set out on pages 6 to 15.

Responsibilities and basis of report

As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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: or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and 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.

Signed:

Pocknells

Pocknells LLP – Independent Examiner

Chartered Accountants and Registered Auditors

Henry Brake House
46 Hullbridge Road
South Woodham Ferrers
Essex
CM3 5NG

25th April 2022

Alec Hunter Pre-School

Statement of Financial Activities

	SORP Ref	Year ended 31/07/2021 Unrestricted funds	Restricted funds	Total funds	Year ended 31/07/2020 Total
Income and endowments from:					
Charitable activities	A2	82,866	3,268	86,133	101,516
Total income and endowments		**82,866**	**3,268**	**86,133**	**101,516**
Expenditure on:					
Charitable activities	B2	84,041	761	84,803	89,927
Total expenditure	B	84,041	761	84,803	**89,927**
Net income for the year		(1,176)	2,506	1,331	**11,589**
Net income after transfers	A-B-C	(1,176)	2,506	1,331	**11,589**
		(1,176)	2,506	1,331	**11,589**
Reconciliation of funds:-	E				
Total funds brought forward		80,481	15,687	96,168	84,579
Total funds carried forward		79,306	18,193	97,499	**96,168**

The "SORP Ref" indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A separate Statements of Total Recognised Gains and Losses in not required as this statement includes all recognised gains and losses.

All activities derive from continuing operations.

The noted attached on pages 9 to 15 form and integral part of these accounts

Alec Hunter Pre-School

Balance Sheet as at 31 July 2021

	Note	SORP Ref	As at 31 July 2021		As at 31 July 2020	
			£	£	£	£
Fixed assets		A				
Tangible assets	9	A2		726		1,533
Current assets		B				
Debtors	10	B2	332		1,495	
Cast at bank and in hand		B4	103,036		100,357	
Total current assets			103,368		101,852	
Creditors: amounts falling due within one year	11	C1	(6,593)		(7,217)	
Net current assets				96,774		94,635
Total net assets				97,500		96,169
The total net assets of the charity are funded by the funds of the charity as follows:-						
Restricted funds						
Restricted revenue funds	12	D2		18,193		15,687
Unrestricted funds						
Unrestricted revenue funds	12	D3		79,306		80,481
Designated funds						
Total charity funds				97,500		96,169

The "SORP Ref" indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SORP.

The Directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of Companies Act 2006.

The member has not required the company to obtain an audit in accordance with section 476 of the Act.

The Directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and preparation of accounts.

Alec Hunter Pre-School

Balance Sheet as at 31 July 2021

The charity is subject to independent examination under the Charity Legislation, and the report of the independent examiner is on page 5.

The financial statements have been prepared in accordance with the provisions in part 15 of the Companies Act 2006, applicable to companies' subject to the small companies regime.

Paul Eldridge, Director and Trustee

Approved by the board of trustees on 25th April 2022

The notes attached on pages 9 to 15 form an integral part of these accounts.

1 Summary of significant accounting policies

(a) General information and basis of preparation

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), published by the Charity Commission in England & Wales (CCEW) , effective January 2016 and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

(b) Income recognition

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Donations are recognised when the Charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the Charity before the Charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the Charity and it is probable that these conditions will be fulfilled in the reporting period.

Grants are recognised when the Charity has an entitlement to the funds and any conditions linked to the grant have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

(c) Expenditure recognition

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated.

Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end. The provision is increased to reflect any increases in liabilities and is decreased by the utilisation of any provision within the period and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates.

(d) Volunteers

In accordance with the SORP, and in recognition of the difficulties in placing a monetary value on the contribution from volunteers, the contribution of volunteers is not included within the income of the charity.

However, the trustees value the significant contribution made to the activities of the charity by unpaid volunteers and this is described more fully in note 6.

(e) Tangible fixed assets

Tangible fixed assets are measured at their original cost value, or subsequent revaluation, or if donated, as described above. Cost value includes all costs expended in bringing the asset into its intended working condition.

Depreciation has been provided at the following rated in order to write off the assets to their anticipated residual value over estimated useful lives.

Furniture and equipment	20% straight line

(f) Financial instruments including cast and bank balances

Cash held by the charity is included at the amount held and counted at the year end. Bank balances, whether in credit or overdrawn, are shown at the amounts properly reconciled to the bank statements.

(g) Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

(h) Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

2 Income from charitable activities

	Total 2021	Total 2020
	£	£
Vouchers	79,185	92,667
Fees from parents and carers	5,649	7,558
	84,834	100,224

3 Income from other trading activities

	Total 2021	Total 2020
	£	£
Fundraising events	1,279	1,236

4 Income from investments

	Total 2021	Total 2020
	£	£
Deposit accounts interest	20	56

5 Allocation of support costs

	Current year total funds 2021 £	Prior year total funds 2020 £
Employee costs not included in direct costs		
Employee costs	55,535	59,782
Premises expenses		
Rent	14,400	14,400
Rates	33	696
Electricity	4,784	3,870
Water	248	347
Premises costs	-	160
Administrative overheads		
Bookclub	-	-
fundraising	119	258
SENCO	-	12
Telephone and broadband	699	691
Printing	334	507
Postage and stationery	314	350
Snacks and drinks	1,073	623
Cleaning	1,295	605
Training	695	385
General repairs and renewals	260	2,041
Equipment leasing	-	-
Professional fees	1,747	1,007
Accountancy fees	-	750
Equipment	97	178
Subscriptions	-	35
Gifts	-	183
School trips	-	-
Bank charges	84	87
Other expenses	1,854	1,255
Insurance	426	425
Pet care	-	-
Financial costs		
Depreciation and amortisation	808	1,281
Support costs before reallocation	84,803	89,927

6 The contribution of volunteers

The charity depends on the support of its volunteers, which is much appreciated.

7 Remuneration and payments to Trustees and persons connected with them

One Trustee received remuneration from the charity (£17,325) as authorised by the governing document. The remuneration was paid for services provided to the Charity in order to assist the achievements of its objectives, but over and above the services provided by their role as a Trustee.

8 Staff costs and emoluments

Number of full-time employees or full time equivalents	2021	2020
The average number of total staff employed in the year was	5	7

9 Tangible fixed assets

	Equipment £	Total £
Cost		
At 1 August 2020	11,226	11,226
Additions	-	-
At 31 July 2021	**11,226**	**11,226**
Depreciation		
At 1 August 2020	9,692	8,412
Charge for the year	808	1,281
At 31 July 2021	**10,500**	**9,693**
Net Book value		
At 31 July 2021	**726**	**1,533**
At 31 July 2020	**1,533**	**2,814**

10 Debtors

	2021 £	2020 £
Trade debtors	-	-
Other debtors	332	1,495
Total debtors	**332**	**1,495**

11 Creditors: amounts falling due within one year

	2021 £	2020 £
Trade Creditors	928	161
PAYE, NIC, VAT and other taxes	185	-
Other creditors	5,480	7,056
Total creditors	**6,593**	**7,217**

12 Funds

	At 1 August 2020	Incoming resources	Resources expended	Transfers	At 31 July 2021	Total movement
	£	£	£	£	£	£
Designated funds						
Contingency fund	33,843	-	-	-	33,843	-
Unrestricted fundraising and donations	20,202	3,236	(119)	-	23,319	3,117
Garden project fund	71	-	-	-	71	-
	54,115	3,236	(119)	-	57,233	3,117
Restricted funds						
SEN funding	15,687	3,268	(761)	-	18,193	2,506
Essex community foundation grant	-	-	-	-	-	-
General funds						
Unrestricted income fund	26,366	79,629	(83,923)	-	22,073	(4,293)
	96,168	**86,133**	**(84,803)**	**-**	**97,499**	**1,331**

13 Related party transactions

There were no related party transactions in the year.