

Charity registration number 1143896

Company registration number 07195148 (England and Wales)

**WEST DEAN PRESCHOOL**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 AUGUST 2024**

# WEST DEAN PRESCHOOL

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Mr A Davies	
	Ms A J C Hanan	
	Ms M N G Colchester	
	Ms S L McNally	(Appointed 23 November 2023)
	Ms M Maclean	(Appointed 23 November 2023)
	Ms C Mason	(Appointed 6 November 2024)
	Ms S Saarinen	(Appointed 6 November 2024)
	Ms A Stevenson	(Appointed 6 November 2024)
<b>Secretary</b>	Ms A C Shopland	
<b>Charity number</b>	1143896	
<b>Company number</b>	07195148	
<b>Principal address</b>	West Dean West Sussex Chichester PO18 0RJ	
<b>Registered office</b>	West Dean West Sussex Chichester PO18 0RJ	
<b>Independent examiner</b>	Jordan Abbott BSc ACA Carpenter Box Piper House 4 Dukes Court Bognor Road Chichester West Sussex PO19 8FX	

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# WEST DEAN PRESCHOOL

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# **WEST DEAN PRESCHOOL**

## **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 AUGUST 2024**

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The Trustees present their report and financial statements for the year ended 31 August 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

### **Objectives and activities**

The charity's objects are to introduce children between 2.5 and 5 years old to basic learning skills in a safe and enjoyable environment, prior to them entering mainstream education.

The policies adopted in furtherance of these objects are in accordance with the constitution of the Preschool Learning Alliance.

Our aims are to provide children with the basic learning skills required to interact with their peers, also to provide a stable foundation upon which they can build on once in mainstream education. Our preschool has strong links with the local primary school and we fully support any opportunity to assist the school in fund-raising events as well as preschool specific ventures.

### ***Public benefit***

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

# WEST DEAN PRESCHOOL

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2024

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### Achievements and performance

#### *Significant activities and achievements against objectives*

The year began with a team of three staff and the consequent capacity to open with two members of staff per day and a maximum of 13 children. There were 14 children on role and sessions were 55.2% full, increasing to 63.4% by the start of the Spring term and ending with preschool being 71% full by the end of the academic year. This was a significant reduction in numbers when compared with 97% full at the end of Summer 2023.

In April 2024, the Government introduced the first phase of the new funding scheme, to include working families entitlement for 2 year olds of 15 hours FE (Funded Entitlement) per week. This operated alongside the universal 15 hours FE for 3-4 year olds and the 30 hour extended funding for working families of 3-4 year olds.

This resulted in an annual combined funding income of £44,221 from FE, with the Autumn Estimates being included in 2022-23 for the current academic year, and for the Autumn 2024, which falls into the following academic year. With the inclusion of the private fee-paying income, this brought the fee income up to £66,130, a reduction on the previous year and more in line with income from 2021 (post covid year).

Staff salaries showed a decrease from the previous year of £58,000 down to £52,000 due to operating the setting on only two members of staff per day, rather than the 3 members required the previous year. A £6,000 difference is minimal when taking into consideration the drastically reduced staffing hours, which should in reality equate to around a 33% reduction in staffing costs. However, the higher figure can in part be attributed to the additional training hours worked by two members of staff, one completing the Early Years Professional Development Programme training and the other gaining their Level 3 Certificate in SENCO training, roughly equating to around £5,000 of additional staffing costs. The NLW (National Living Wage) during the year 2022-23 was £9.50/£10.42, and rose in the year 2023-2024 to £10.42/£11.44, virtually a 10% increase, which has a huge impact where around 50% of the workforce is paid an hourly rate only marginally above the NLW. The increase in the NLW alone accounts for £3,000 of this, on the assumption that all staff were paid at this minimum rate, which of course they are not, but all staff were given a fair and equal pay rise.

In financial terms, the preschool operated at a loss last year with an operating loss of £1,312, however this does not take into account any additional income from fundraising, interest earned and nursery milk funding. This loss can be attributed to operating at a maximum of 71% capacity. Whilst there have been rumours of a low birth rate year, we need to consider a cause for the drop in numbers on role. With additional fundraising figures etc. taken into account, the setting ended the year with a profit of £1,022.

The building continues to be a topic of conversation for the whole Committee and staff team. There are suggestions that the building may soon approach the end of its life and begin to look shabby and tired, with maintenance being needed on both the decking area and external fencings. The need to continue making plans for the future of the preschool is essential. Conversations began between the preschool and main primary school, to discuss the potential of a relocation further onto the school site, and some preliminary plans were drawn up by an architect working in close relations with the Edward James Foundation. Whilst these plans were fabulous, the build costs seem totally unachievable and it is not presently considered a viable option.

# WEST DEAN PRESCHOOL

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2024

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Fundraising is crucial, not only for the future proofing of the building, but for the day to day running costs of classroom supplies. Income from events raised £1,665 this year, a significantly lower figure than that of 2022-23 and only enough to cover the constant improvements needed to enhance the provision. It is unlikely that preschool is able to raise anything like the amount needed for a new building through minimal fundraising events.

The preschool is largely only able to survive because it is a charity, and that controls some of the fixed costs. The higher funding rate for FE funded 2 year olds has actually improved some income, as thus far, the preschool has not charged a different rate for 2 year olds, despite the higher staffing ratios, therefore earning more per hour for funded 2 year olds than we do for fee paying children. In reality though, not many of our 2 year olds actually qualify for the working family funding, which raises questions as to whether our fee charges should be more for 2 year olds to account for higher staff ratios. The 30 hour Free Entitlement (FE) scheme now provides an hourly rate that is quite closely in line with our own rates, and these see paying figures need to be considered in order to better meet costs.

All parents this year have opted in to paying the minimal contribution for snack fees, resulting in an additional £1,562 income. The private fees were reviewed in March 2024 and set to increase from September 2024, with a 15% increase across the board. The committee remains mindful of the preschool's commitment to provide affordable Early Years provision to the local community and careful consideration was taken to ensure fees remain well below those of private nurseries or similar preschools in the area. However, with the general rising costs (e.g. rent/resources/utilities/NLW), combined with a drop in role numbers, we will need to consider an approach which discriminates between 2/3 year old children.

We have recruited a new Chair for the committee, who is experienced in childcare settings and has proved a great asset to us. New parents have stepped up to both named and supportive roles on the committee, and some non-parents continue to work with us as we work towards the new building challenges. It continues to be important that the Committee raises its profile within the parent community, inviting new members to be involved in fundraising activities and future proofing the Committee for the coming years. In practical terms, preschool is a 'committee run, charity pre-school'. The committee is the employer, it provides the trustees of the registered charity and the directors of the limited company.

### **Financial review**

#### *Reserves policy*

It is the policy of the Charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The reserves held as at 31 August 2024 was £68,556, this is in line with the Charity's policy. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

#### *Major risks*

The Trustees have assessed the major risks to which the Charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

### **Structure, governance and management**

The Charity is a company limited by guarantee incorporated under the Companies Act 2006 on 18 March 2010 and is a registered charity (number 1143896).

# WEST DEAN PRESCHOOL

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2024

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The Trustees, who are also the directors for the purpose of company law, and who held office during the year and up to the date of signature of the financial statements were as follows:

Mr A Davies	
Ms Sophie Huxham	(Resigned 23 November 2023)
Ami Austin	(Resigned 20 March 2024)
Ms A J C Hanan	
Ms S M Sloma	(Resigned 19 June 2024)
Ms M N G Colchester	
Ms S L McNally	(Appointed 23 November 2023)
Ms A J Matten	(Appointed 23 November 2023 and resigned 27 March 2024)
Ms M Maclean	(Appointed 23 November 2023)
Ms C Mason	(Appointed 6 November 2024)
Ms S Saarinen	(Appointed 6 November 2024)
Ms A Stevenson	(Appointed 6 November 2024)

### *Recruitment and appointment of trustees*

The charity is run by a parent elected committee, with volunteers being elected into key positions by committee members.

None of the Trustees have any beneficial interest in the company. All of the Trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

On behalf of the board of Trustees

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Ms S L McNally

**Trustee**

Date: .....

# WEST DEAN PRESCHOOL

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF WEST DEAN PRESCHOOL

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I report to the Trustees on my examination of the financial statements of West Dean Preschool (the Charity) for the year ended 31 August 2024.

### Responsibilities and basis of report

As the Trustees of the Charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the Charity 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 the Charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable 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 Charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements 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 financial statements to be reached.

### Jordan Abbott BSc ACA

Carpenter Box  
Piper House 4 Dukes Court  
Bognor Road  
Chichester  
West Sussex  
PO19 8FX

Dated: .....



# WEST DEAN PRESCHOOL

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 AUGUST 2024**

	Notes	Unrestricted funds 2024 £	Unrestricted funds 2023 £
<b>Income from:</b>			
Donations and legacies	2	1,665	4,192
Charitable activities	3	65,165	81,902
Investments	4	575	159
<b>Total income</b>		67,405	86,253
Charitable activities	5	65,409	78,354
<b>Net income and movement in funds</b>		1,996	7,899
<b>Reconciliation of funds:</b>			
Fund balances at 1 September 2023		66,560	58,661
<b>Fund balances at 31 August 2024</b>		68,556	66,560

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

# WEST DEAN PRESCHOOL

## BALANCE SHEET

AS AT 31 AUGUST 2024

	Notes	2024 £	£	2023 £	£
<b>Fixed assets</b>					
Tangible assets	10		124		627
<b>Current assets</b>					
Debtors	11	1,738		1,266	
Cash at bank and in hand		79,810		74,003	
		81,548		75,269	
<b>Creditors: amounts falling due within one year</b>	12	13,116		9,336	
Net current assets			68,432		65,933
<b>Total assets less current liabilities</b>			68,556		66,560
<b>The funds of the Charity</b>					
Unrestricted funds			68,556		66,560
			68,556		66,560

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 August 2024.

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

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on .....

.....  
Ms S L McNally  
**Trustee**

Company registration number 07195148 (England and Wales)

# WEST DEAN PRESCHOOL

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 AUGUST 2024

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#### 1 Accounting policies

##### Charity information

West Dean Preschool is a private company limited by guarantee incorporated in England and Wales. The registered office is West Dean, West Sussex, Chichester, PO18 0RJ.

##### 1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The Charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

##### 1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

##### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

##### 1.4 Income

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

##### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

All expenditure is accounted for on an accruals basis and includes attributable VAT.

Governance costs are those associated with constitutional and statutory requirements.

# WEST DEAN PRESCHOOL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2024

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### 1 Accounting policies (Continued)

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and machinery	5 years straight line
Fixtures, fittings & equipment	3 years straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### 1.7 Impairment of fixed assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 1.9 Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

#### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

# WEST DEAN PRESCHOOL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2024

### 1 Accounting policies

(Continued)

#### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

#### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

#### 1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

#### 1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

### 2 Income from donations and legacies

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Donations and gifts	1,665	4,192

### 3 Income from charitable activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
<b>Charitable Activity</b>		
School fees	65,165	81,902

# WEST DEAN PRESCHOOL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2024

### 4 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	575	159

### 5 Charitable activities

	Preschool child care 2024 £	Preschool child care 2023 £
Staff costs	53,203	58,907
Depreciation and impairment	503	633
Rent	1,200	300
Rates	329	308
Insurance	1,693	1,668
Light and heat	745	745
Repairs and maintenance	74	902
Cleaning	424	591
Toys, books and uniforms	603	660
Printing, stationary and postage	286	471
Telephone	867	841
Computer costs	15	118
Bookkeeping	430	441
Sundry expenses	1,731	2,104
Staff training and subscriptions	642	806
	62,745	69,495
Share of governance costs (see note 6)	2,664	8,859
	65,409	78,354

# WEST DEAN PRESCHOOL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2024

### 6 Support costs

	Support costs £	Governance costs £	2024 £	2023 £
Independent examination	-	1,320	1,320	1,240
Legal and professional	-	1,344	1,344	7,619
	-	2,664	2,664	8,859
Analysed between Charitable activities	-	2,664	2,664	8,859

### 7 Trustees

None of the Trustees received any remuneration or benefits from the Charity during the year.

### 8 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
	4	7
<b>Employment costs</b>	<b>2024 £</b>	<b>2023 £</b>
Wages and salaries	52,266	58,147
Other pension costs	937	760
	53,203	58,907

There were no employees whose annual remuneration was more than £60,000.

#### Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2024 £	2023 £
Aggregate compensation	24,321	17,851

### 9 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

# WEST DEAN PRESCHOOL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2024

### 10 Tangible fixed assets

	Plant and machinery	Fixtures, fittings & equipment	Total
	£	£	£
<b>Cost</b>			
At 1 September 2023	13,985	1,677	15,662
Disposals	-	(287)	(287)
At 31 August 2024	13,985	1,390	15,375
<b>Depreciation and impairment</b>			
At 1 September 2023	13,358	1,677	15,035
Depreciation charged in the year	503	-	503
Eliminated in respect of disposals	-	(287)	(287)
At 31 August 2024	13,861	1,390	15,251
<b>Carrying amount</b>			
At 31 August 2024	124	-	124
At 31 August 2023	627	-	627

### 11 Debtors

	2024 £	2023 £
<b>Amounts falling due within one year:</b>		
Prepayments and accrued income	1,738	1,266

### 12 Creditors: amounts falling due within one year

	Notes	2024 £	2023 £
Other taxation and social security		2,068	663
Deferred income	13	7,554	6,624
Trade creditors		35	-
Accruals and deferred income		3,459	2,049
		13,116	9,336

### 13 Deferred income

	2024 £	2023 £
Other deferred income	7,554	6,624

Deferred income is included in the financial statements as follows:



# WEST DEAN PRESCHOOL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2024

### 13 Deferred income

(Continued)

	2024 £	2023 £
Deferred income is included within:		
Current liabilities	7,554	6,624
	<u>          </u>	<u>          </u>
Movements in the year:		
Deferred income at 1 September 2023	6,624	11,101
Released from previous periods	8,484	2,147
Resources deferred in the year	(7,554)	(6,624)
	<u>          </u>	<u>          </u>
Deferred income at 31 August 2024	7,554	6,624
	<u>          </u>	<u>          </u>

### 14 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 September 2023 £	Incoming resources £	Resources expended £	At 31 August 2024 £
General funds	66,560	67,405	(65,409)	68,556
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Previous year:</b>				
	At 1 September 2022 £	Incoming resources £	Resources expended £	At 31 August 2023 £
General funds	58,661	86,253	(78,354)	66,560
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

### 15 Related party transactions

The spouse of Andrew Davies, a trustee, is an employee of West Dean Preschool. This employee received remuneration of £24,050 in the year and was employed in line with normal market terms. The trustee took no part in the decision of her employment, as she was already employed by the charity prior to his appointment.