HORN'S MILL PRE-SCHOOL

England & Wales · Charity number 1160740

Details

Status	Registered
Legal form	CIO
Registered	2015-03-03
Register	View on the Charity Commission register

Contact

Address	Horns Mill Pre - School Denbigh Close Helsby Frodsham WA6 0ED
Phone	07810806975
Email	johndlee@live.co.uk
Website	hornsmillpreschool.co.uk

Activities

Objects: THE CHARITY WORKS FOR THE PUBLIC BENEFIT HAVING AS ITS OBJECTS THE DEVELOPMENT AND EDUCATION OF CHILDREN AND YOUNG PEOPLE IN PARTICULAR BY:(1) PROMOTING THEIR CARE AND SAFETY;(2) PROMOTING THEIR EDUCATION AND PROMOTING PARENTAL INVOLVEMENT;(3) PROMOTING THEIR HEALTH AND WELLBEING;(4) PROVIDING SERVICES TO SUPPORT THEM AND THEIR FAMILIES AND CARERS;(5) PROVIDING SERVICES TO INDIVIDUALS HOLDING MEMBERSHIP OF THE CIO; AND(6) FURTHERING THE AIMS OF THE PRE-SCHOOL LEARNING ALLIANCE.

Activities: Pre-school education for 2- 5 year olds plus breakfast & afterschool club for 2-11 year olds.

Classification

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

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Geography

- Cheshire West & Chester

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£385,877	£330,187	-	-
2024-08-31	£342,029	£318,660	-	-
2023-08-31	£277,952	£270,737	-	-
2022-08-31	£278,805	£235,673	-	-
2021-08-31	£244,597	£230,687	-	-
2020-08-31	£238,614	£200,112	-	-

Trustees

Name	Role	Appointed
Carla Railton		2023-01-18
John Lee		2023-01-18
Rachel O'Malley		2023-01-18
Sue Huntbach		2023-01-18
Tabitha R Heathcote		2023-01-18

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HORN'S MILL PRE-SCHOOL

England & Wales - Charity number 1160740

Accounts

Trustees' Annual Report for the period

	Period start date				Period end date		
	1	9	2024		31	8	2025
From				**To**			

Section A Reference and administration details

Charity name	Horn's Mill Pre-School
Other names charity is known by	
Registered charity number (if any)	1160740 CIO
Charity's principal address	Horn's Mill Pre-School
	Denbigh Close
	Helsby, Frodsham
	Postcode **WA6 0ED**

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Tabitha Heathcote	Chair		
2	Carla Railton	Treasurer		
4	Rachel O'Malley			
5	John Lee	Secretary		
6	Sue Huntbach			
7	Cheryl Lee		12/03/25	Co-opted using delegated authority in accordance with constitution by John Lee and Sue Huntbach
8				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name	Dates acted if not for whole year

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

Name of chief executive or names of senior staff members (Optional information)

Section B Structure, governance and management

Description of the charity's trusts

Type of governing document (eg. trust deed, constitution)	Pre-School Learning Alliance Constitution - 2013
How the charity is constituted (eg. trust, association, company)	Charitable Incorporated Organisation Status
Trustee selection methods (eg. appointed by, elected by)	The Officers and Committee members shall be elected at the Annual General Meeting(AGM). If the Committee feels that extra members are needed to provide additional expertise or to fulfil a new role, up to 3 co-opted members may be appointed between AGM's.

Additional governance issues (Optional information)

You **may choose** to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees' consideration of major risks and the system and procedures to manage them.

A child protection policy is in place and new Trustees are briefed on its content during their induction.

DBS checks are carried out prior to commencement of employment or trusteeship.

Finances are monitored monthly to manage financial risks and trustees are briefed twice annually on financial well being.

Pre-School maintains its relationship with the Pre-School Learning Alliance, National association of Day Nurseries, Cheshire West and Chester Council and other Settings when appropriate.

Pre-School is Ofsted registered.

Section C Objectives and activities

Summary of the objects of the charity set out in its governing document

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

(a) offering appropriate play, education and care facilities, family learning and extended hours groups, together with the right of parents to take responsibility for and to become involved in the activities of such groups, ensuring that such groups offer opportunities for all children whatever their race, culture, religion, means or ability;

(b) encouraging the study of the needs of such children and their families and promoting public interest in and recognition of such needs in the local areas;

(c) instigating and adhering to and furthering the aims and objects of the Pre-school Learning Alliance.

Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)

The charity advances education by supporting and promoting the learning and development of young children. The public benefit is to the children and parents receiving the charity's services. The objects of the charity are achieved in the ways described below under the various headings.

The services are provided to children whatever their race, culture, religion, means or ability. Any parents that are unable to afford the fees can apply to the local authority. As an Ofsted registered childcare provider, the charity receives Government funding to enable all three and four year old children as well as disadvantaged two year olds to access free part-time childcare places. Parents are offered flexible hours at the childcare provision to help support their working arrangements so that they can pay for the fees. The service is available to any child.

- *Promoting their care and safety:*

  The charity looks after the children and their safety by ensuring that the staffing ratios for the childcare provision that are required by law are adhered to. The provision operates out of a purpose built premises which is designed for the safety of children. The setting has an outstanding Ofsted and only takes in the number of children that it is registered with Ofsted to care for.

- *Promoting their education and promoting parental involvement:*

  This objective is achieved through encouraging parents to be members and trustees of the charity so that they can have their say in how the childcare

services are run.

Trained and qualified early years practitioners work with the children to support them in achieving the early learning goals for each of the seven areas of learning and development within the Early Years Foundation Stage. The opportunities provided are tailored to meet children's personal learning and development needs in order to help them reach their full potential.

- *Promoting their health and wellbeing:*

The provision creates an atmosphere where the children feel at ease and are able to open up to trained and experienced practitioners about issues that concern them. Children are monitored closely to see if there are any underlying problems and they are encouraged to engage with the staff and other children. All children have one on one time with staff.

All food provided by the provision is healthy We are compliant with Food Information Regs

- *Providing services to support them and their families and carers:*

The charity holds regular meetings with parents and, on occasion, holds specialist training where a need is identified.

Parents/carers and family members are also encouraged to speak to staff about any issues that concern them that may affect their child's education or development.

- *Providing services to individuals holding membership of the CIO:*

The members of the charity may use any of the services offered by the charity which are available to the general public. The charity holds meetings with its members to keep them informed of the progress of the charity and to enable them to have a say in its direction. A regular newsletter is also circulated to the members of the charity, highlighting important information about the charity and its services, as well as other events and happenings in the local community which are related to the charity's work or aims.

- *Furthering the aims of the Pre-school Learning Alliance:*

The charity maintains membership of the Pre-school Learning Alliance. When appropriate, the charity takes part in meetings, events, conferences

and training run by the Pre-school Learning Alliance in the local area.

Additional details of objectives and activities (Optional information)

A great contribution is made by committee members, parent and our committed staff. Without this valuable contribution of time, energy and expertise, the successful operation of the Pre-School would not be possible.

You **may choose** to include further statements, where relevant, about:

- policy on grantmaking;
- policy programme related investment;
- contribution made by volunteers.

Section D Achievements and performance

PTO

Section D Achievements and performance

Summary of the main achievements of the charity during the year

Capacity, Income and Funding Issues

We operated fairly close to full capacity throughout the year and by the end of the year, we saw a significant trend towards parents/carers claiming 30 hours of funded care. The trend continued throughout 24/25. funding. This has changed the pattern of our funding and we will need to monitor and analyse the medium and long term impact on the charity's finances.

Fees were moderately increased (supplemented by a small surplus from the 22/23financial year) to counteract the increase in costs due to the rise in employment costs and cost of living. We expect a similar increase in costs in 25/26.

We continue to benchmark our pricing structure against the DfE's annual survey of 'childcare and early years' and know that we are significantly cheaper than private sector competition.

We won a Government grant of £7 500 via CWAC to provide an extra 5 places at Breakfast and After School clubs. 90+% of the grant has helped to fund the increased staff costs. A stipulation of the grant was to provide before/after school care for at least 1 child diagnosed SEND – we provided we provided places for six children with a SEND or a similar diagnosis requiring additional support needs. A further grant of £3 000 will be awarded for 25/26. This scheme is often referred to as the 'Wraparound or expansion project' by CWAC.

The Charity successfully appealed against a CWAC invoice for Business Rates. We were successful and were exempted from the whole bill which meant that £4291.40 has stayed in our funds.

We will need to assess the implications of the Government providing funding to schools to deliver free Breakfast Clubs - the early indications are that the pilots have not enthralled schools – specific and verified feedback from CWAC or DfE is not yet available.

Professional Memberships

We maintained our membership of two professional bodies ; Early Years Alliance and National Day Nurseries Association

Emergency/Succession Planning

We put an emergency plan into place which subsequently proved invaluable when John was hospitalized recently; pre-prepared plans ensured key financial goals were met including payment of staff salaries. We could do more work on the plan to ensure other key members of staff and critical duties are considered/covered.

Digitised Learning Recording and Assessment

Learning Book was withdrawn as a product – we had used it for several years to monitor childrens progress and engage parents/carers in their

children's learning. We had very little choice in what to use as a replacement and opted for the recommended replacement product – Learning Journals
. The cost is 45% greater than the Learning Book and we had to invest £1769 purchasing tablets that were compatible with Learning Journey to ensure the success of this project. Well done to Amy and colleagues – the transition to Learning Journey has been very successful and a great improvement!

Defibrillator

We invested in a defibrillator. A charity called Hearts of London provided us with a grant and we purchased a high-performing machine at half price - £668. We are very grateful to parents and carers who donated the full cost of the defibrillator and enough money to replace the battery and leads when necessary -- THANK YOU FOR YOUR GENORSITY AND LET'S HOPE WE NEVER HAVE TO USE IT !

Staff Training

We invested a total of £2096.27 in external training during the year. We also benefited from training provided through our participation in the Wraparound grant scheme and whilst there were no direct costs for the training, there were indirect costs to cover for staff time and travel expenses

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Section D	Achievements and performance

Section E Financial review

Brief statement of the charity's policy on reserves	Our policy is to hold sufficient reserves to : ➢ cover four months operational costs or ➢ enable us to meet unexpected expenditure or ➢ enable us to absorb fluctuations in income due to varying attendances ➢ respond to changes to local authority funding policy changes or
Details of any funds materially in deficit	Nil

Further financial review details (Optional information)

You **may choose** to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

Our two primary sources of income are local authority (LA) funding and fees paid by parents/carers - LA funding (known as Direct school Grant or DSG) Is remains the largest income source but has significantly declined again this year. Income from fees has increased again by a significant amount; but the increase has been counter-balanced by increased staff costs

We will remain vigilant so that we can respond to further changes in our income streams in order to continue operating as a charity that is able to offer affordable, wraparound childcare and high quality early years education to the local community.

Section F Other optional information

Section G Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)		
Position (eg Secretary, Chair, etc)		
Date		

Charity Registration Number : 1160740

HORN'S MILL PRE-SCHOOL

A CHARITABLE INCORPORATED ORGANISATION (CIO)
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 AUGUST 2025

HORN'S MILL PRE-SCHOOL

LEGAL AND ADMINISTRATIVE INFORMATION

FOR THE YEAR ENDED 31 AUGUST 2025

Charity Number	1160740
Registered Office	Denbigh Close Helsby Frodsham WA6 0ED

HORN'S MILL PRE-SCHOOL

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FOR THE YEAR ENDED 31 AUGUST 2025

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HORN'S MILL PRE-SCHOOL

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 AUGUST 2025

Recommended categories by activity	Notes	Unrestricted funds £	Restricted funds £	Total Funds 2025 £	Total Funds 2024 £
Income and endowments from:					
Donations and legacies	2	-	17,961.26	17,961.26	7,488.00
Charitable activities	3	360,453.86	3,640.00	364,093.86	330,528.00
Investments	4	-	2,136.63	2,136.63	2,084.39
Other	5	1,685.36	-	1,685.36	1,928.00
Total		**362,139.22**	**23,737.89**	**385,877.11**	**342,028.39**
Expenditure on:					
Support costs.	8	18,023.79	-	18,023.79	-
Charitable activities	7	298,934.18	6.99	298,941.17	289,202.30
Other	9	6,989.32	6,232.40	13,221.72	29,458.12
Total		**323,947.29**	**6,239.39**	**330,186.68**	**318,660.42**
Net income		38,191.93	17,498.50	55,690.43	23,367.97
Transfers between funds					**1,287.00**
Net movement in funds		**38,191.93**	**17,498.50**	**55,690.43**	**24,654.97**
Reconciliation of funds:					
Total funds brought forward		89,107.58	141,383.43	230,491.00	205,835.00
Total funds carried forward		**127,299.51**	**158,881.93**	**286,181.44**	**230,491.00**

HORN'S MILL PRE-SCHOOL

BALANCE SHEET

FOR THE YEAR ENDED 31 AUGUST 2025

Recommended categories by activity	Notes	Unrestricted funds £	Restricted funds £	Total Funds 2025 £	Total Funds 2024 £
Fixed assets					
Tangible assets	11	3,952.68	-	3,952.68	3,242.17
Total fixed assets		**3,952.68**	**-**	**3,952.68**	**3,242.17**
Current assets					
Debtors	12	8,573.29	-	8,573.29	-
Cash at bank and in hand	13	122,328.78	158,881.93	281,210.71	232,602.02
Total current assets		**130,902.07**	**158,881.93**	**289,784.00**	**232,602.02**
Creditors: amounts falling due within one year	14	7,555.24	-	7,555.24	5,354.18
Net current assets/(liabilities)		**123,346.83**	**158,881.93**	**282,228.76**	**227,247.84**
Total net assets		**127,299.51**	**158,881.93**	**286,181.44**	**230,490.01**
Funds of the Charity					
Unrestricted funds	15	127,299.51		127,299.51	89,107.58
Restricted funds	15		158,881.93	158,881.93	141,383.43
Endowment funds	15			-	-
Total funds		**127,299.51**	**158,881.93**	**286,181.44**	**230,491.00**

The financial statements were approved by the trustees on 24 February 2026 and signed on its behalf by:

John Lee
Trustee

Date: **24 February 2026**

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2025

1. Accounting Policies

The principal accounting policies adopted by the Charity, which is a Charitable Incorporated Organisation, in the preparation of the accounts are as follows.

1.1 Basis of preparation

These accounts have been prepared in accordance with "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

These accounts are presented in pounds sterling and rounded to the nearest pound.

1.2 Going concern

The Trustees have prepared financial projections, taking into consideration the current economic conditions and have, at the time of approving these accounts, a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus they continue to adopt the going concern basis of accounting in preparing the accounts.

1.3 Income from donations or grants

Income from donations and grants is recognised when the charity is entitled to the funds, the receipt is probable and the amount can be measured reliably. For donations, this is usually on receipt. For grants, this is usually when a formal o'er is made in writing. If a donation or grant contains terms and conditions outside of the charity's control which must be met before the charity is entitled to the funds, or if the donor specifies that the funds must be used in future time periods, then the income is deferred.

1.4 Government grants

The charity has received government grants in the reporting period.

1.5 Income from charitable activities

Income from charitable activities is recognised over the period to which the income relates. Any amounts relating to future periods are deferred.

1.6 Expenditure

Expenditure is recognised when a present legal or constructive obligation exists at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefits will be required to settle the obligation, and the amount can be estimated reliably. It is inclusive of VAT which cannot be recovered.

Direct costs are those costs which directly attribute to its activities. Wages and salaries are allocated to direct costs based on an estimate of time spent on charitable activities by staff members.

Support costs include staff costs and are those which do not produce a direct output. Staff costs relate to specific activities and this is reflected in the allocation of payroll costs based on the percentage of time spent.

All costs, including governance costs, are allocated between the expenditure categories of the charity on a basis designed to reflect the use of the resource. Costs relating to a particular activity are charged directly; others are apportioned on an appropriate basis.

Support costs and overheads have been calculated by allocating staff time to the level of involvement in the various activities of the Charity.

1.7 Pensions

The Charity makes contributions to defined contribution pension schemes through auto enrolment. These contributions are charged to the income and expenditure account in the year in which they become payable.

1.8 Taxation

The organisation is a registered charity and has no liability to income tax or corporation tax on its charitable activities during the year.

1.9 Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts.

1.10 Fund accounting

Unrestricted funds are those funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes.

1.11 Tangible fixed assets

Tangible fixed assets, such as land and buildings, plant, vehicles and equipment, are held to provide an on-going economic benefit to a charity through their contribution, directly or indirectly, to the provision of goods or services by the charity.

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided on the Straight Line basis over the assets expected useful lives.

Name	Rate (%)	Year	Method
Computer Equipment	20		Straight Line basis
Plant & Machinery	10		Straight Line basis
Plant & Machinery	33.33		Straight Line basis

Note: Provide an option to increase rows as per user requirement.

We have to provide the above tabular form in the accounting policy screen to enter details manually and upon saving the data, it should appear in the report without headings.

1.12 Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

2. Income from Donations and Legacies

Analysis	Restricted funds	Total funds 2025	Total funds 2024
	£	£	£
Donation and gifts	3,637.22	3,637.22	-
General grants provided by Government/other charities	14,324.04	14,324.04	7,488.00
Total	**17,961.26**	**17,961.26**	**7,488.00**

3. Income from Charitable Activities

Analysis	Unrestricted funds	Restricted funds	Total funds 2025	Total funds 2024
	£	£	£	£
Fees	360,453.86	3,640.00	364,093.86	330,528.00
Total	**360,453.86**	**3,640.00**	**364,093.86**	**330,528.00**

4. Income from Investments

Analysis	Restricted funds	Total funds 2025	Total funds 2024
	£	£	£
Interest income	2,136.63	2,136.63	2,084.39
Total	**2,136.63**	**2,136.63**	**2,084.39**

5. Other Income

Analysis	Unrestricted funds	Total funds 2025	Total funds 2024
	£	£	£
Other	1,685.36	1,685.36	1,928.00
Total	**1,685.36**	**1,685.36**	**1,928.00**

6. Analysis of Receipts of Government Grants

	Description	This year
		£
Government grant 1	Wrap Around Funding	8,573.39
Government grant 2	Various for the children	5,564.40
Government grant 3		-
Other		-
	Total	14,137.79

	Description	Last year
		£
Government grant 1	Various for children	7,488
Government grant 2		-
Government grant 3		-
Other		-
	Total	-

	This year	Last year
Please provide details of any unfulfilled conditions and other contingencies attaching to grants that have been recognised in income.	N/A	N/A

	This year	Last year
Please give details of other forms of government assistance from which the charity has directly benefited.	N/A	

7. Expenditure on Charitable Activities

Analysis	Unrestricted funds £	Restricted funds £	Total funds 2025 £	Total funds 2024 £
Wages and salaries	238,384.38	-	238,384.38	247,772.00
Staff costs	17,045.34	-	17,045.34	9,600.00
Charity running cost	20,761.77	6.99	20,768.76	26,258.37
Employee costs	4,718.90	-	4,718.90	3,771.93
Total	**280,910.39**	**6.99**	280,917.38	**287,402.30**
Support Costs	18,023.79	-	18,023.79	1,800.00
	298,934.18	**6.99**	**298,941.17**	**289,202.30**

8. Support Costs

Analysis	Total funds 2025 £	Total funds 2024 £
Support Costs		
Wages and salaries	14,589.56	-
Governance Costs		
Independent examiners fees	360.00	360.00
Accountants fees	3,074.23	1,440.00
	18,023.79	**1,800.00**

9. Other Expenditure

Analysis	Unrestricted funds £	Restricted funds £	Total funds 2025 £	Total funds 2024 £
Depreciation Charge for the Year - Plant & Machinery	349.31	-	349.31	782.66
Depreciation Charge for the Year - Computer Equipment	495.25	-	495.25	327.00
Other Expenditure	6,144.76	6,232.40	12,377.16	28,348.46
Total	**6,989.32**	**6,232.40**	**13,221.72**	**29,458.12**

10. Employee's Emoluments

10.1 Staff Costs

	This year £	Last year £
Salaries and wages	267,563.53	247,772.00
Social security costs	11,687.49	9,600.00
Pension costs (defined contribution scheme)	4,718.87	3,771.86
Other employee benefits		
Total staff costs	**283,969.86**	**261,143.86**

This year:

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party	N/A

Last year:

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party	N/A

Please give details of the number of employees whose total employee benefits (excluding employer pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no such transactions, please enter 'true' in the box provided.

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000	
Band	**Number of employees**

	This year	Last year
£60,000 to £69,999	N/A	N/A
£70,000 to £79,999	N/A	N/A
£80,000 to £89,999	N/A	N/A
£90,000 to £99,999	N/A	N/A
£100,000 to £109,999	N/A	N/A

	This year	Last year
	£	£
Please provide the total amount paid to key management personnel (includes trustees and senior management) for their services to the charity. For specific amounts paid to trustees, see Note 28.	67,825.53	64,225.24

10.2 Average head count in the year

		This year	Last year
		£	£
The parts of the charity in which the employees work	Fundraising		
	Charitable Activities	15	15
	Governance	1	1
	Other		
	Total	**16**	**16**

10.3 Ex-gratia payments to employees and others (excluding trustees)

Please complete if an ex-gratia payment is made.

Please explain the nature of the payment

This year

Last year

Please state the legal authority or reason for making the payment

This year

Last year

	This year	Last year
	£	£
Please state the amount of the payment (or value of any waiver of a right to an asset)		

10.4 Redundancy payments

Please complete if any redundancy or termination payment is made in the period.

	This year	Last year
	£	£
Total amount of payment		
The nature of the payment (cash, asset etc.)		

	This year	Last year
	£	£
The extent of redundancy funding at the balance sheet date		
Please state the accounting policy for any redundancy or termination payments		

11. Tangible Fixed Assets

	Plant & Machinery	Computer Equipment
	£	£
11.1 Cost or valuation		
At 01 September 2024	-	1,213.45
Additions	3,793.62	573.00
Disposals	-	-
Revaluations	-	-
Transfers	-	-
At 31 August 2025	**3,793.62**	**1,786.45**
11.2 Depreciation and impairments		
At 01 September 2024	782.83	-
Charge for the year	349.31	495.25
Disposals	-	-

Revaluations	-	-
Transfers	-	-
At 31 August 2025	**1,132.14**	**495.25**

11.3 Net book value

At 01 September 2024	(782.83)	1,213.45
At 31 August 2025	**2,661.48**	**1,291.20**

12. Debtors: Amounts falling due within one year

	Total funds 2025
	£
Trade debtors	8,573.29
Total	**8,573.29**

13. Cash at bank and in hand

	Total funds 2025	Total funds 2024
	£	£
Cash at bank and in hand	281,210.71	232,602.02
Total	**281,210.71**	**232,602.02**

14. Creditors: Amounts falling due within one year

	Total funds 2025	Total funds 2024
	£	£
Trade creditors	1,800.00	2,027.95
Taxation and social security	5,755.24	3,326.23
Total	**7,555.24**	**5,354.18**

15. Charity funds

15.1 Details of material funds held and movements during the CURRENT reporting period

Fund names	Fund balances brought forward	Income	Expenditure	Transfers	Gains and losses	Fund balances carried forward
	£	£	£	£	£	£
Unrestricted funds						
Unrestricted funds	89,107.58	362,139.22	(323,947.29)	-		127,299.51
Restricted funds						
Restricted funds	141,383.36	23,737.89	(6,239.39)	-		158,881.86
Total	**230,490.94**	**385,877.11**	**(330,186.68)**	**-**		**- 286,181.37**

15.2 Details of material funds held and movements during the PREVIOUS reporting period

Fund names	Fund balances brought forward	Income	Expenditure	Transfers	Gains and losses	Fund balances carried forward
	£	£	£	£	£	£
Unrestricted funds						
Unrestricted General Funds	67,823.00	339,945.00	(318,660.42)	(1,287.00)	-	89,107.58
Restricted funds						
Restricted funds	138,012.00	2,084.36	-	1,287.00	-	141,383.36
Total	**205,835**	**342,029.36**	**(318,660.42)**	**-**	**-**	**230,490.94**

15.3 Designated funds

This year

Planned use	Purpose of the designation	Amount

Last year

Planned use	Purpose of the designation	Amount

16. Transactions with trustees and related parties

16.1 Trustee remuneration and benefits this year

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£	£	£	£
John David Lee	Governing document	14,589.56	34.28			**14,623.84**
Cheryl Anne Lee	Governing document				419.83	**419.83**
Sue Huntbach	Governing document	30,981.04	742.24			**31,723.28**

Please give details of why remuneration or other employment benefits were paid.	We adopted the 2013 constitution of the Early Years Alliance when we changed our charitable status to CIO in 2015. The constitution recognises the difficulty in attracting parents/carers to become trustees and allows a limited No of employees to 'make up the numbers'. The payments above are employee salaries. No payment is made to these staff to discharge trustee responsibilities.

Last year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

We adopted the 2013 constitution of the Early Years Alliance when we

changed our charitable status to CIO in 2015. The constitution

recognises the difficulty in attracting parents/carers to become trustees

and allows a limited No of employees to 'make up the numbers'. The

payments above are employee salaries. No payment is made to these

staff to discharge trustee responsibilities.

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£		£	£
John David Lee	Governing document	13,745.76				**13,745.76**
Sue Huntbach	Governing document	29,278.04	679.16			**29,957.20**
Sarah Crank	Governing document	6,263.68	135.66			**6,399.34**
						-

Please give details of why remuneration or other employment benefits were paid.

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

16.2 Trustees' expenses

If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter 'False'.

No trustee expenses have been incurred (True)

Type of expenses reimbursed	This year £	Last year £
Travel		
Subsistence		
Accommodation		
Other (please specify):		
Computer equip, consumables, stationary, Admin costs	7,936.55	6,881.11
Total	7,936.55	6,881.11

Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity	**2**	**3**

16.3 Transaction(s) with related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter true in the box provided.

This year

There have been no related party transactions in the reporting period (True)

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£
Cheryl Anne Lee	Trustee for period being reported on and connected person (spouse of John David Lee)	Paid for book keeping services	419.83	0.00	0.00	0.00

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

N/A

For any related party, please provide details of any guarantees given or received.

Last year

There have been no related party transactions in the reporting period (False)

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

For any related party, please provide details of any guarantees given or received.

17. Average Number of Employees

	This year £	Last year £
	16	16
Total	**16**	**16**

Average number of employees during this year : 16 and last year : 16

Independent examiner's report on the accounts

Section A Independent Examiner's Report

Report to the trustees	Horn's Mill Pre-School		
On accounts for the year ended	August 2025	**Charity no (if any)**	1160740 (CIO)
Set out on pages	1-3		

I report to the trustees on my examination of the accounts of the above charity for the year ended 31/08/2025.

Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of The Association of Chartered Certified Accountants.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below *) which gives me cause to believe that in, any material respect:

1. the accounting records were not kept in accordance with section 130 of the Charities Act; or
2. the accounts did not accord with the accounting records; or
3. the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

Signed:	[signature]	**Date:**	11 May 2026
Name:	Shirley Gloria Sebuliba (FCCA)		

Relevant professional qualification(s) or body (if any)	The Association of Chartered Certified Accountants
Address:	6 St Peter's Street
	St Albans
	AL1 3LF

Section B Disclosure

Give here brief details of any items that the examiner wishes to disclose.	Some related party transactions were not handled in accordance with the CIO's governing document. The Trustees have been advised; the required remedial action has been taken.

HORN'S MILL PRE-SCHOOL

England & Wales - Charity number 1160740

Accounts

Trustees' Annual Report for the period

	Period start date				Period end date		
From	1	9	2023	**To**	31	8	2024

Section A Reference and administration details

Charity name	Horn's Mill Pre-School
Other names charity is known by	
Registered charity number (if any)	1160740 CIO
Charity's principal address	Horn's Mill Pre-School
	Denbigh Close
	Helsby, Frodsham
	Postcode **WA6 0ED**

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Jed Denham	Chair		
2	Tabitha Heathcote			
4	Carla Railton			
5	Holly Chalmers			
6	Rachel O'Malley			
7	John Lee	Secretary		
8	Sue Huntbach			
10	Sarah Crank		1/9/23 - 25/11/23	
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name	Dates acted if not for whole year

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

Name of chief executive or names of senior staff members (Optional information)

Section B Structure, governance and management

Description of the charity's trusts

Type of governing document (eg. trust deed, constitution)	Pre-School Learning Alliance Constitution - 2013
How the charity is constituted (eg. trust, association, company)	Charitable Incorporated Organisation Status
Trustee selection methods (eg. appointed by, elected by)	The Officers and Committee members shall be elected at the Annual General Meeting(AGM). If the Committee feels that extra members are needed to provide additional expertise or to fulfil a new role, up to 3 co-opted members may be appointed between AGM's.

Additional governance issues (Optional information)

You **may choose** to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees' consideration of major risks and the system and procedures to manage them.

A child protection policy is in place and new Trustees are briefed on its content during their induction.

DBS checks are carried out prior to commencement of employment or trusteeship.

Finances are monitored monthly to manage financial risks and trustees are briefed twice annually on financial well being.

Pre-School maintains its relationship with the Pre-School Learning Alliance, National association of Day Nurseries, Cheshire West and Chester Council and other Settings when appropriate.

Section C Objectives and activities

Summary of the objects of the charity set out in its governing document

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

(a) offering appropriate play, education and care facilities, family learning and extended hours groups, together with the right of parents to take responsibility for and to become involved in the activities of

such groups, ensuring that such groups offer opportunities for all children whatever their race, culture, religion, means or ability;

(b) encouraging the study of the needs of such children and their families and promoting public interest in and recognition of such needs in the local areas;

(c) instigating and adhering to and furthering the aims and objects of the Pre-school Learning Alliance.

Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)

The charity advances education by supporting and promoting the learning and development of young children. The public benefit is to the children and parents receiving the charity's services. The objects of the charity are achieved in the ways described below under the various headings.

The services are provided to children whatever their race, culture, religion, means or ability. Any parents that are unable to afford the fees can apply to the local authority. As an Ofsted registered childcare provider, the charity receives Government funding to enable all three and four year old children as well as disadvantaged two year olds to access free part-time childcare places. Parents are offered flexible hours at the childcare provision to help support their working arrangements so that they can pay for the fees. The service is available to any child.

- *Promoting their care and safety:*

  The charity looks after the children and their safety by ensuring that the staffing ratios for the childcare provision that are required by law are adhered to. The provision operates out of a purpose built premises which is designed for the safety of children. The setting has an outstanding Ofsted and only takes in the number of children that it is registered with Ofsted to care for.

- *Promoting their education and promoting parental involvement:*

  This objective is achieved through encouraging parents to be members and trustees of the charity so that they can have their say in how the childcare services are run.

  Trained and qualified early years practitioners work with the children to support them in achieving the early learning goals for each of the seven areas of learning and development within the Early Years Foundation Stage. The opportunities provided are tailored to meet children's personal

learning and development needs in order to help them reach their full potential.

- *Promoting their health and wellbeing:*

  The provision creates an atmosphere where the children feel at ease and are able to open up to trained and experienced practitioners about issues that concern them. Children are monitored closely to see if there are any underlying problems and they are encouraged to engage with the staff and other children. All children have one on one time with staff.

  All food provided by the provision is healthy We are compliant with Food Information Regs

- *Providing services to support them and their families and carers:*

  The charity holds regular meetings with parents and, on occasion, holds specialist training where a need is identified.

  Parents/carers and family members are also encouraged to speak to staff about any issues that concern them that may affect their child's education or development.

- *Providing services to individuals holding membership of the CIO:*

  The members of the charity may use any of the services offered by the charity which are available to the general public. The charity holds meetings with its members to keep them informed of the progress of the charity and to enable them to have a say in its direction. A regular newsletter is also circulated to the members of the charity, highlighting important information about the charity and its services, as well as other events and happenings in the local community which are related to the charity's work or aims.

- *Furthering the aims of the Pre-school Learning Alliance:*

  The charity maintains membership of the Pre-school Learning Alliance. When appropriate, the charity takes part in meetings, events, conferences and training run by the Pre-school Learning Alliance in the local area.

Additional details of objectives and activities (Optional information)

You **may choose** to include further statements, where relevant, about:

- policy on grantmaking;
- policy programme related investment;
- contribution made by volunteers.

A great contribution is made by committee members, parent and our committed staff. Without this valuable contribution of time, energy and expertise, the successful operation of the Pre-School would not be possible.

Section D Achievements and performance

PTO

Section D Achievements and performance

Summary of the main achievements of the charity during the year

Capacity, Income, Fees, Governance & Bookkeeping/Accountancy

We operated fairly close to full capacity throughout the year. By the end of the year, we could see that 2024-25 would start with us operating at full capacity. Parents/ carers have increasingly acquired 30 Hour funding and many partly use it to fund Breakfast Club places. We will need to assess the implications of the Govt providing funding to schools in subsequent years to deliver free Breakfast Clubs.

Fees were last increased 5/9/23. We will need to assess the implications of the Autumn ’24 budget and reach a decision during November/December ’24 on whether or not to increase them.

We were invited by CWAC to apply for a grant to part fund the creation of 5 additional wraparound care places. (we were subsequently successful and will receive a ‘pump-priming’ grant of £10 850 to help meet costs from September ’24 to July ’26.

We engaged the services of Shirley Sebuliba , Vine Accounting and Tax ,to conduct an independent Examination of our accounts – a legal requirement.

Shirley unearthed serious flaws with the 2021/22 Accounts and Independent Examination that had been completed by TaxAssist Accountants. We consulted the Charity Commission and with their blessing, we replaced the 21/22 Accounts and Independent Examination with a set that met the Charity Commission’s legal requirements

Costs , Competition & Ofsted

Once again, our costs increased very significantly during the year, largely due to National Living Wage increases . We can expect an increase of the same magnitude in 2024/25.

We continue to benchmark our pricing structure against the DfE’s annual survey of childcare and early years and know that we are significantly cheaper than private sector competition.

Financially we are in good shape and whilst there are many potential business threats, we are well placed to deal with them so long as we don’t ‘stick our head in the sand’ or become complacent

We were inspected during the year and maintained our Ofsted ‘Outstanding’ status and received our best report yet – we have been rated as outstanding since 2009 – an incredible achievement and testament to parents, carers and our staff.

Professional Memberships

We maintained our membership of professional 2 bodies ; Early Years Alliance and National Association of Day Nurseries.

Succession Planning

We started work on succession planning during the year but have a lot more to do in '24/'25 to ensure that we continue to develop our people and organisation

Business development projects

Next year we will have at least three organizational development objectives:

1. To digitize our bookkeeping and accounting processes using Xero accountancy software
2. To replace LeaningBook with alternate Learninng Journey+ software
3. To automate the invoicing process

~~~~~~~~~~~~~~~~~~~~~~~~~~~ End ~~~~~~~~~~~~~~~~~~~~~~~~~~~
~~~~~~~~~~~~~~~~~~~~~~~~~~~

Section D Achievements and performance

Section E Financial review

Brief statement of the charity's policy on reserves	Our policy is to hold sufficient reserves to : ➢ cover four months operational costs or ➢ enable us to meet unexpected expenditure or ➢ enable us to absorb fluctuations in income due to varying attendances ➢ respond to changes to local authority funding policy changes or
Details of any funds materially in deficit	Nil

Further financial review details (Optional information)

You **may choose** to include additional information, where relevant about: • the charity's principal sources of funds (including any fundraising); • how expenditure has supported the key objectives of the charity; • investment policy and objectives including any ethical investment policy adopted.	Our two primary sources of income are local authority (LA) funding and fees paid by parents/carers - LA funding (known as Direct school Grant or DSG) Is remains the largest income source but has significantly declined again this year. Income from fees has increased again by a significant amount; but the increase has been counter-balanced by increased staff costs We will remain vigilant so that we can respond to further changes in our income streams in order to continue operating as a charity that is able to offer affordable, wraparound childcare and high quality early years education to the local community.

Section F Other optional information

Section G Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)		
Position (eg Secretary, Chair, etc)		

Date	

Registered Charity Number:- 1160740

HORN'S MILL PRE-SCHOOL
a Charitable Incorporated Organisation

FINANCIAL STATEMENTS

FOR THE YEAR END
31 August 2024

Horn's Mill Pre-School
Denbigh Close
Helsby

Frodsham
Johndlee@live.co.uk

HORN'S MILL PRE-SCHOOL

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FOR THE YEAR ENDED 31 August 2024

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HORN'S MILL PRE-SCHOOL

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 August 2024

Recommended categories by activity	Notes	Unrestricted funds £	Restricted income funds £	Total Funds 2024 £	Total Funds 2023 £
Income and endowments from:					
Grants	2	7,488.00		7,488.00	-
Charitable activities	3	330,529.00	-	330,529.00	282,149.00
Investments	4	-	2,084.36	2,084.36	-
Other	5	1,928.00	-	1,928.00	-
Total		**339,945.00**	2,084.36	**342,029.36**	**282,149.00**
Expenditure on:					
Charitable activities	6	289,202.23	-	289,202.23	270,737.00
Other	8	28,171.19	-	29,458.19	327.00
Total		**317,373.52**	-	**318,660.42**	**271,064.00**
Net income/(expenditure)		**22,571.58**	2,084.36	**23,368.94**	**11,085.00**
Transfers between funds		**(1,287.00)**	**1,287.00**	-	-
Net movement in funds		**21,284.58**	**3,371.43**	**24,656.01**	**11,085.00**
Reconciliation of funds:					
Total funds brought forward		67,823.00	138,012.00	205,835.00	194,423.00
Total funds carried forward		**89,107.58**	**141,383.43**	**229,204.00**	**205,508.00**

HORN'S MILL PRE-SCHOOL

BALANCE SHEET

FOR THE YEAR ENDED 31 August 2024

Recommended categories by activity	Notes	Unrestricted funds £	Restricted income funds £	Total Funds 2024 £	Total Funds 2023 £
Fixed assets					
Tangible assets	12	3,242.17	-	3,242.17	656.00
Total fixed assets		**3,242.17**	**-**	**3,242.17**	**656.00**
Current assets					
Cash at bank and in hand	13	91,218.59	141,383.43	232,602.02	207,136.00
Total current assets		**91,218.59**	**141,383.43**	**232,602.02**	**207,136.00**
Creditors: amounts falling due within one year	14	5,354.18	-	5,354.18	2,284.00
Net current assets/(liabilities)		**85,864.41**	**141,383.43**	**227,247.84**	**204,852.00**
Total net assets or liabilities		**89,106.58**	**141,383.43**	**230,490.01**	**205,508.00**
Funds of the Charity					
Unrestricted funds	15	89,107.58.58		87,820.58	67,823.00
Restricted income funds	15		141,383.43	141,383.43	138,012.00
Endowment funds	15			-	-
Total funds		**89,107.58**	**141,383.43**	**230,490.01**	**205,835.00**

The financial statements were approved by the Board on and signed on its behalf by:

John David Lee
Trustee

JDLee
27/11/24

1 Accounting Policies

1.1 Accounting Policies

The principal accounting policies adopted by the Charity, which is a public benefit entity, in the preparation of the accounts are as follows.

1.2 Basis of preparation

These accounts have been prepared under the historical cost convention, as modified by the inclusion of charitable properties and fixed asset investments and investment properties at valuation.
These accounts have been prepared in accordance with "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.
These accounts are presented in pounds sterling and rounded to the nearest pound.

1.3 Going concern

The Trustees have prepared financial projections, taking into consideration the current economic conditions and have, at the time of approving these accounts, a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus they continue to adopt the going concern basis of accounting in preparing the accounts.

2 Income from Donations and Legacies

Analysis	Unrestricted funds	Restricted income funds	Total funds 2024	Total funds 2023
	£	£	£	£
General grants provided by Government/other charities	7,488.00	-	7,488.00	-
	7,488.00		7,488.00	-

3 Income from Charitable Activities

Analysis	Unrestricted funds	Total funds 2024	Total funds 2023
	£	£	£
Fees	330,529.00	330,529.00	282,149.00
	330,529.00	330,529.00	282,149.00

4 Income from Investments

Analysis	Restricted income funds	Total funds 2024	Total funds 2023
	£	£	£
Interest income	2,084.36	2,084.36	-
	2,084.36	2,084.36	-

5 Other Income

Analysis	Unrestricted funds	Total funds 2024	Total funds 2023
	£	£	£
Other	1,928.00	1,928.00	-
	1,928.00	1,928.00	-

6 Expenditure on Charitable Activities

Analysis	Total funds 2024	Total funds 2023
	£	£
Wages and salaries	247,772.00	227,631.84
Staff costs	9,600.00	11,591.11
Charity running cost	26,258.37	27,953.89
Employee costs	3,771.86	3,200.16
Support Costs	1,800.00	360.00
	289,202.23	270,737.00

7 Support Costs

Analysis	Total funds 2024	Total funds 2023
	£	£
Governance Costs		
Independent examiners fees	360.00	360.00
Accountants fees	1,440.00	-
	1,800.00	**360.00**

8 Other Expenditure

Analysis	Unrestricted funds	Total funds 2024	Total funds 2023
	£	£	£
Depreciation Charge for the Year - Plant & Machinery	782.66	782.66	-
Depreciation Charge for the Year - Computer Equipment	327.00	327.00	327.00
Other Expenditure	27,061.53	27,061.53	-
	28,171.19	28,171.19	327.00

9 Details of certain Items of Expenditure

Independent examiner's fees	360	360
Assurance services other than audit or independent examination	35	35
Tax advisory fees		
Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examine	1,440	300

10 Employee's Emoluments

10.1 Staff Costs

	This year £	Last year £
Salaries and wages	247,772	227,632
Social security costs	9,600	20,774
Pension costs	3,771.86	3,200
Other employee benefits		
Total staff costs	261,143.86	251,606

This year:

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party N/A

Last year:

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party N/A

Please give details of the number of employees whose total employee benefits (excluding employer pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no such transactions, please enter 'true' in the box provided.

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000	N/A

Band	Number of employees	
	This year	Last year
£60,000 to £69,999	N/A	N/A
£70,000 to £79,999	N/A	N/A
£80,000 to £89,999	N/A	N/A
£90,000 to £99,999	N/A	N/A
£100,000 to £109,999	N/A	N/A

	This year £	Last year £
Please provide the total amount paid to key management personnel (includes trustees and senior management) for their services to the charity. For specific amounts paid to trustees, see Note 28.	64,225.24	58,190.00

10.2 Average head count in the year

		This year	Last year
		£	£
The parts of the charity in which the employees work	Fundraising		
	Charitable Activities	15	15
	Governance	1	1
	Other		
	Total	16	16

10.3 Ex-gratia payments to employees and others (excluding trustees)

Please complete if an ex-gratia payment is made.

Please explain the nature of the payment	**This year**	
	Last year	

Please state the legal authority or reason for making the payment	**This year**	
	Last year	

	This year	Last year
	£	£
Please state the amount of the payment (or value of any waiver of a right to an asset)		

10.4 Redundancy payments

Please complete if any redundancy or termination payment is made in the period.

	This year	Last year
	£	£
Total amount of payment		

The nature of the payment (cash, asset etc.)

	This year £	Last year £
The extent of redundancy funding at the balance sheet date		
Please state the accounting policy for any redundancy or termination payments		

11 Defined contribution Pension Scheme

11.1 Please complete this note if a defined contribution pension scheme is operated.

	This year £	Last year £
Number of contributions recognised in the SOFA as an expense	N/A	N/A
Please explain the basis for allocating the liability and expense of defined contribution pension scheme between activities and between restricted and unrestricted funds.	N/A	N/A

11.2 Please complete this section where the charity participates in a defined benefit pension plan but is unable to ascertain its share of the underlying assets and liabilities.

Please confirm that although the scheme is accounted for as a defined contribution plan, it is a defined benefit plan.	
Please provide such information as is available about the plan's surplus or deficit and the implications, if any, for the reporting charity for this year and last year, if different	

11.3 Please complete this section where the charity participates in a multi-employer defined benefit pension plan that is accounted for as a defined contribution plan.

Describe the extent to which the charity can be liable to the plan for other entities' obligations under the terms and conditions of the multi-employer plan. If this is different for last year, provide details	N/A
Provide an explanation of how any liability arising from an agreement with a multi-employer plan to fund a deficit has been determined. If this is different for last year, provide details	N/A

12 Tangible Fixed Assets

12.1 Cost or valuation

	Plant & Machinery	Computer Equipment
	£	£
At 01 September 2023	-	1,637.00
Additions	3,156.00	213.00
Disposals	-	-
Revaluations	-	-
Transfers	-	-
At 31 August 2024	3,156.00	1,850.00

Assets are depreciated on the Straight-line basis over their useful lives.

12.2 Amortisation and impairments

	Plant & Machinery	Computer Equipment
	£	£
At 01 September 2023	-	654.00
Additions	782.83	327.00
Disposals	-	-
Revaluations	-	-
Transfers	-	-
At 31 August 2024	782.83	981.00

12.3 Net book value

	Plant & Machinery	Computer Equipment
	£	£
At 01 September 2023	-	983.00
At 31 August 2024	2,373.17	869.00

13 Cash at bank and in hand

	Total funds 2024	Total funds 2023
	£	£
Cash at bank and on hand	232,602.02	207,136.00
	232,602.02	207,136.00

14 Creditors: Amounts falling due within one year

	Total funds 2024	Total funds 2023
	£	£
Trade creditors	2,027.95	1,020.00
Taxation and social security	3,326.23	1,264.00
	5,354.18	2,284.00

15 Charity funds

15.1 Details of material funds held and movements during the CURRENT reporting period

Fund names	Fund balances brought forward	Income	Expenditure	Transfers	Gains and losses	Fund balances carried forward
£	£	£	£	£	£	£
Unrestricted funds						
Unrestricted General Funds	67,823.00	339,945.00	(317,373.42)	(1,287.00)	-	89,107.58
Restricted income funds						
Restricted income funds	138,012.00	2,084.36	-	1,287.00	-	141,383.36
Total	205,835.00	342,029.36	(317,373.42)	-	-	230,490.94

15.2 Details of material funds held and movements during the PREVIOUS reporting period

Fund names	Fund balances brought forward	Income	Expenditure	Transfers	Gains and losses	Fund balances carried forward
	£	£	£	£	£	£
Unrestricted funds						
	-	277,952.00	(270,737.00)	-	-	7,215.00
Unrestricted General Funds	60,608.00	-	-	-	-	60,608.00
Restricted income funds						
	-	4,197.00	-	-	-	4,197.00
Restricted income funds	133,815.00	-	-	-	-	133,815.00
Total	194,423.00	282,149.00	(270,737.00)	-	-	205,835.00

15.3 Transfers between funds

This Year

	Amount
	£
Between unrestricted and restricted funds	1,287.00-
Between endowment and restricted funds	-
Between endowment and unrestricted funds	-

Last Year

	Amount
	£
Between unrestricted and restricted funds	-
Between endowment and restricted funds	-
Between endowment and unrestricted funds	-

16 Transactions with trustees and related parties

16.1 Trustee remuneration and benefits

This year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)	**False**

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity, or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£	£	£	£
John David Lee	Governing document	13,745.76				13,745.76
Sue Huntbach	Governing document	29,278.00	679.16			29,957.16
Sarah Crank	Governing document	6,263.68	135.98			6,399.66
		14,937.76	248.81			15,186.57

Please give details of why remuneration or other employment benefits were paid.	**We adopted the 2013 constitution of the Early Years Alliance when we changed our charitable status to CIO in 2015. The constitution recognises the difficulty in attracting parents/carers to become trustees and allows a limited No of employees to 'make up the numbers'. The payments above are employee salaries. No payment is made to these staff to discharge trustee responsibilities.**
Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.	No

Last year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)	False

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£		£	£
John David Lee	Governing document	13,745.76				13,745.76
Sue Huntbach	Governing document	29,278.04	679.16			29,957.20
Sarah Crank	Governing document	6,263.68	135.66			6,399.34

Please give details of why remuneration or other employment benefits were paid.	We adopted the 2013 constitution of the Early Years Alliance when we changed our charitable status to CIO in 2015. The constitution recognises the difficulty in attracting parents/carers to become trustees and allows a limited No of employees to 'make up the numbers'. The payments above are employee salaries. No payment is made to these staff to discharge trustee responsibilities.
Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.	No

16.2 Trustees' expenses

If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter 'False'.

No trustee expenses have been incurred (True or False)	**False**

Type of expenses reimbursed	This year	Last year
	£	£
Travel		
Subsistence		
Accommodation		
Other (please specify): Computer equip, consumables, stationary, plant and machinery	6,881.11	7,394.05
Total	6,881.11	7,394.05

Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity	**3**	**3**

16.3 Transaction(s) with related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter true in the box provided.

This year

There have been no related party transactions in the reporting period (True or False)	**False**

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

For any related party, please provide details of any guarantees given or received.

Last year

There have been no related party transactions in the reporting period (True or False) False

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

For any related party, please provide details of any guarantees given or received.	

Independent examiner's report on the accounts

Section A Independent Examiner's Report

Report to the trustees	Horn's Mill Pre-School		
On accounts for the year ended	August 2024	**Charity no (if any)**	1160740 (CIO)
Set out on pages	1-3		

I report to the trustees on my examination of the accounts of the above charity for the year ended 31/08/2024.

Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

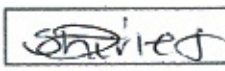
I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of The Association of Chartered Certified Accountants.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below *) which gives me cause to believe that in, any material respect:

1. the accounting records were not kept in accordance with section 130 of the Charities Act; or
2. the accounts did not accord with the accounting records; or
3. the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

Signed:	
Date:	04.12.2024
Name:	SHIRLEY GLORIA SEBULIBA (FCCA)
Relevant professional qualification(s) or body (if any)	The Association of Chartered Certified Accountants
Address:	6 St Peter's Street St Albans AL1 3LF

Section B Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

HORN'S MILL PRE-SCHOOL

England & Wales - Charity number 1160740

Accounts

Trustees' Annual Report for the period

	Period start date				Period end date		
From	1	9	2021	To	31	8	2022

Section A Reference and administration details

Charity name	Horn's Mill Pre-School
Other names charity is known by	
Registered charity number (if any)	1160740 CIO
Charity's principal address	Horn's Mill Pre-School
	Denbigh Close
	Helsby, Frodsham
	Postcode WA6 0ED

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Kirsty Malam	Chair		
2	Jed Denham	Treasurer		
4	Alicia Landells			
5	Jayne Gilgrist			
6	Sue Huntbach			
7	John Lee	Secretary		
8	Sarah Crank			
10	Ceri Highton			
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name	Dates acted if not for whole year

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

Name of chief executive or names of senior staff members (Optional information)

Section B Structure, governance and management

Description of the charity's trusts

Type of governing document (eg trust deed, constitution)	Pre-School Learning Alliance Constitution - 2013
How the charity is constituted (eg trust, unincorporated association)	Charitable Incorporated Organisation Status
Trustee selection methods (eg appointed by members, by the trustees)	The Officers and Committee members shall be elected at the Annual General Meeting(AGM). If the Committee feels that extra members are needed to provide additional expertise or to fulfil a new role, up to 3 co-opted members may be appointed between AGM's.

Additional governance issues (Optional information)

You **may choose** to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees' consideration of major risks and the system and procedures to manage them.

A child protection policy is in place and new Trustees are briefed on its content during their induction.

DBS checks are carried out prior to commencement of employment or trusteeship.

Finances are monitored monthly to manage financial risks and trustees are briefed twice annually on financial well being.

Pre-School maintains its relationship with the Pre-School Learning Alliance, National association of Day Nurseries, Cheshire West and Chester Council and other Settings when appropriate.

Section C Objectives and activities

Summary of the objects of the charity set out in its governing document

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

(a) offering appropriate play, education and care facilities, family learning and extended hours groups, together with the right of parents to take responsibility for and to become involved in the activities of such groups, ensuring that such groups offer opportunities for all

children whatever their race, culture, religion, means or ability;

(b) encouraging the study of the needs of such children and their families and promoting public interest in and recognition of such needs in the local areas;

(c) instigating and adhering to and furthering the aims and objects of the Pre-school Learning Alliance.

Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)

The charity advances education by supporting and promoting the learning and development of young children. The public benefit is to the children and parents receiving the charity's services. The objects of the charity are achieved in the ways described below under the various headings.

The services are provided to children whatever their race, culture, religion, means or ability. Any parents that are unable to afford the fees can apply to the local authority. As an Ofsted registered childcare provider, the charity receives Government funding to enable all three and four year old children as well as disadvantaged two year olds to access free part-time childcare places. Parents are offered flexible hours at the childcare provision to help support their working arrangements so that they can pay for the fees. The service is available to any child.

- *Promoting their care and safety:*

  The charity looks after the children and their safety by ensuring that the staffing ratios for the childcare provision that are required by law are adhered to. The provision operates out of a purpose built premises which is designed for the safety of children. The setting has an outstanding Ofsted and only takes in the number of children that it is registered with Ofsted to care for.

- *Promoting their education and promoting parental involvement:*

  This objective is achieved through encouraging parents to be members and trustees of the charity so that they can have their say in how the childcare services are run.

  Trained and qualified early years practitioners work with the children to support them in achieving the early learning goals for each of the seven areas of learning and development within the Early Years Foundation Stage. The opportunities provided are tailored to meet children's personal learning and development needs in order to help them reach their full

potential.

- *Promoting their health and wellbeing:*

  The provision creates an atmosphere where the children feel at ease and are able to open up to trained and experienced practitioners about issues that concern them. Children are monitored closely to see if there are any underlying problems and they are encouraged to engage with the staff and other children. All children have one on one time with staff.

  All food provided by the provision is healthy We are compliant with Food Information Regs

- *Providing services to support them and their families and carers:*

  The charity holds regular meetings with parents and, on occasion, holds specialist training where a need is identified.

  Parents/carers and family members are also encouraged to speak to staff about any issues that concern them that may affect their child's education or development.

- *Providing services to individuals holding membership of the CIO:*

  The members of the charity may use any of the services offered by the charity which are available to the general public. The charity holds meetings with its members to keep them informed of the progress of the charity and to enable them to have a say in its direction. A regular newsletter is also circulated to the members of the charity, highlighting important information about the charity and its services, as well as other events and happenings in the local community which are related to the charity's work or aims.

- *Furthering the aims of the Pre-school Learning Alliance:*

  The charity maintains membership of the Pre-school Learning Alliance. When appropriate, the charity takes part in meetings, events, conferences and training run by the Pre-school Learning Alliance in the local area.

Additional details of objectives and activities (Optional information)

You **may choose** to include further statements, where relevant, about:

- policy on grantmaking;
- policy programme related investment;
- contribution made by volunteers.

A great contribution is made by committee members, parent volunteers and our committed staff. Without this valuable contribution of time, energy and expertise, the successful operation of the Pre-School would not be possible. But please see section on performance -it relates the extraordinary challenges faced by us all in the face of the C-19 global pandemic.

Section D Achievements and performance

PTO

Section D Achievements and performance

Summary of the main achievements of the charity during the year

Covid

As we progressed through 2021/22, we increasingly implemented the 'Living With Covid' government guidance and continued to deliver outstanding education and childcare for our families and children. The effort to achieve 'business as usual' should not be underestimated and the Charity Trustees extend their thanks to all concerned and especially to our managers and staff.

Our infection control policy has remained in place all year. We will continue to treat infection control as a priority until Covid is no longer a significant threat. We offered to pay for a flu jab for those staff who didn't qualify for NHS vaccination. Whilst there was a lot of interest, take-up was low due to a lack of vaccine.

Capacity, ASC resources & fees

We operated fairly close to full capacity throughout the year and became conscious that our funding streams are changing; there was a big increase in 30 hour funding parent/carer fees for breakfast and afterschool clubs. We will need to monitor these (and other financial changes) carefully and assess the impact and potential threats for our charity This will be far easier to achieve when we move to an IT based management system. Our income and expenditure has now reached the Charity Commission's threshold which requires us to move to a system of accrual accounting rather than the payment and receipts system that we have used for many years.

In recognition of the growing No of older children who enjoy our afterschool club, we invested £865+ on new resources .

Costs, fees, rent and competition

We were very aware that Covid had created 'financial strain' for some of our families and we therefore deferred an overdue fee increase until the following year. Our monthly rent increased by £38 when , as a goodwill gesture, we offered to help fund an extra bin & collection. Further goodwill resulted in us spending £666 on building upkeep despite us being tenants.

During this year, we participated in the DfE's annual survey of Childcare and Early Years for the first time. Amongst other benefits, the survey results will help us to bench mark our fees against other providers – especially private sector organisations who constantly increase their provision in our area.

Our costs increased very significantly during the year, partly, due to National Living Wage increase . The increase will be of the same magnitude or bigger in 2022/23. The Supreme Court's decision to increase holiday entitlement for part year/ part time workers will add £5 000 to our staff costs. We await confirmation of the Living Wage increase.

To summarise, there are many business threats BUT we are in good shape to deal them so long as we don't 'stick our head in the sand'.

Professional memberships

We maintained our membership of professional 2 bodies ;Early Years Alliance and National Association of Day Nurseries.

Ratios

We have lobbied our MP regarding the govt's proposed relaxation of ratios. We agree with our professional bodies and oppose a reduction of ratios.

Business development projects

Our business development projects were kept on hold during this year and the money that we had saved to fund them remained in our Fundraising Account incase further lockdowns demanded crisis action. Interest that the money earned has been allocated to our fundraising account. As stated earlier, a "total nursery management system" is increasingly becoming a priority.

Housing Developments

We linked with the Parish Council/s to try to understand the impact of the new housing development on educational provision in the area. CWAC were asked to provide their assessment(a statutory duty) but we will wait for a response. We know no more than we did 12 months ago and as far as we are aware, neither do the Dunham–Hill Parish Council.

Staff Training

We invested £1 624+ on staff training which included mandatory pediatric first aid for all staff, food hygiene for staff who needed to complete an update course and a food allergy qualification for 2 staff who work in the kitchen.

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Section D Achievements and performance

Section E Financial review

Brief statement of the charity's policy on reserves	Our policy is to hold sufficient reserves to : ➢ cover four months operational costs or ➢ enable us to meet unexpected expenditure or ➢ enable us to absorb fluctuations in income due to varying attendances ➢ respond to changes to local authority funding policy changes or
Details of any funds materially in deficit	Nil

Further financial review details (Optional information)

You **may choose** to include additional information, where relevant about: • the charity's principal sources of funds (including any fundraising); • how expenditure has supported the key objectives of the charity; • investment policy and objectives including any ethical investment policy adopted.	Our two primary sources of income are local authority (LA) funding and fees paid by parents/carers - LA funding (know as Direct school Grant or DSG) Is the greater source of income by a large margin – but income from fees is increasing. We will remain vigilant so that we can respond to further planned and unexpected changes to LA funding and continue to operate as a charity that is able to offer affordable, wraparound childcare and high quality early years education to the local community.

Section F Other optional information

Section G Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)	John Lee	S M Huntbach.
Full name(s)	JOHN LEE	SUE HUNTBACH.
Position (eg Secretary, Chair, etc)	Secretary	TRUSTEE
Date	17/11/22.	

Section A Statement of financial activities (including summary income and expenditure account)

Guidance Note	Recommended categories by activity	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total funds £ F04	Prior year funds £ F05
	Income (Note 3)					
	Income and endowments from:					
S01	Donations and legacies	-	-	-	-	-
S02	Charitable activities	277,480	710	-	278,190	244,597
S03	Other trading activities	-	-	-	-	-
S04	Investments	-	-	-	-	-
S05	Separate material item of income	-	615	-	615	-
S06	Other	-	-	-	-	-
S07	***Total***	277,480	1,325	-	278,805	244,597
	Expenditure (Notes 6)					
	Expenditure on:					
S08	Raising funds	-	-	-	-	-
S09	Charitable activities	235,673	-	-	235,673	230,687
S10	Separate material expense item					
S11	Other	-	-	-	-	-
S12	***Total***	235,673	-	-	235,673	230,687
S13	**Net income/(expenditure) before tax for the reporting period**	41,807	1,325	-	43,132	13,910
S14	Tax payable	-	-	-	-	-
S15	**Net income/(expenditure) after tax before investment gains/(losses)**	41,807	1,325	-	43,132	13,910
S16	Net gains/(losses) on investments	-	-	-	-	-
S17	**Net income/(expenditure)**	41,807	1,325	-	43,132	13,910
S18	**Extraordinary items**	-	-	-	-	-
S19	**Transfers between funds**	19,429	19,429	-	-	90,577
S20	**Other recognised gains/(losses):**	-	-	-	-	-
S21	Gains and losses on revaluation of fixed assets for the charity's own use	-	-	-	-	-
S22	Other gains/(losses)	22,378	20,754	-	43,132	104,487
	Net movement in funds					
	Reconciliation of funds:					
S23	Total funds brought forward	38,244	113,062	-	151,306	46,819
S24	***Total funds carried forward***	60,623	133,816	-	194,438	151,306

Section B Balance sheet

	Guidance Note	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F05
Fixed assets						
Intangible assets (Note 15)	B01	-	-	-	-	-
Tangible assets (Note 14)	B02	1,310	-	-	1,310	-
Heritage assets (Note 16)	B03	-	-	-	-	-
Investments (Note 17)	B04	-	-	-	-	-
Total fixed assets	B05	1,310	-	-	1,310	-
Current assets						
Stocks (Note 18)	B06	-	-	-	-	-
Debtors (Note 19)	B07	-	-	-	-	-
Investments (Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand (Note 24)	B09	63,389	133,816	-	197,204	151,404
Total current assets	B10	63,389	133,816	-	197,204	151,404
Creditors: amounts falling due within one year (Note 20)	B11	4,090	-	-	4,090	-
Net current assets/(liabilities)	B12	59,298	133,816	-	193,114	151,404
Total assets less current liabilities	B13	60,608	133,816	-	194,424	151,404
Creditors: amounts falling due after one year (Note 20)	B14	-	-	-	-	-
Provisions for liabilities	B15	-	-	-	-	-
Total net assets or liabilities	B16	60,608	133,816	-	194,424	151,404
Funds of the Charity						
Endowment funds (Note 27)	B17				-	-
Restricted income funds (Note 27)	B18		133,816		133,816	113,062
Unrestricted funds	B19	60,608		-	60,608	38,343
Revaluation reserve	B20				-	-
Fair value reserve	B21					
Total funds	B22	60,608	133,816	-	194,424	151,404

The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small

The members have not required the company to obtain an audit in accordance with section 476 of the Companies

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with

These accounts have been prepared in accordance with the provisions applicable to small companies subject to

Signed by one or two trustees/directors on behalf of all the trustees/directors	Print Name	Date of approval dd/mm/yyyy
	Tessa Lee	29/6/24

Signature of director authenticating accounts being sent to Companies House	Signature	Date dd/mm/yyyy
		Print name

Presented to trustees & discussed at 3/7/24 meeting

JED DENHAM. Jdenham 3/6/24 CHAIR.

Section C — Notes to the accounts

Note 1 Basis of preparation

This section should be completed by all charities.

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with/without recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

• and with*	✓	the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
• and with*	✓	the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
• and with the Charities Act 2011.		

The charity constitutes a public benefit entity as defined by FRS 102.*	Yes

*-Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;	***Not applicable***
Disclosure of any uncertainties that make the going concern assumption doubtful;	***Not applicable***
Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.	***Not applicable***

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note ( ).

Yes*	✓	*-Tick as appropriate
No*		

Please disclose:

(i) the nature of the change in accounting policy;	Not applicable
(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and	Not applicable
(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.	***Not applicable***

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes*		
No*	✓	No changes have occurred

Please disclose:

(i) the nature of any changes;	Not applicable
(ii) the effect of the change on income and expense or assets and liabilities for the current period; and	Not applicable
(iii) where practicable, the effect of the change in one or more future periods.	***Not applicable***

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes*		
No*	✓	No errors to report

Please disclose:

(i) the nature of the prior period error;	Not applicable
(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and	Not applicable
(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.	***Not applicable***

Note 2 **Accounting policies**

Please complete this note when first reporting under FRS2102. Section 35 of FRS102, requires 3 reconciliations to be presented, if all are applicable.

2.1 RECONCILIATION WITH PREVIOUS GENERALLY ACCEPTED ACCOUNTING PRACTICE

Please provide a description of the nature of each change in accounting policy	**Arbitary move at insrruction Of Charity Coommission to move from payment and receipts to Accrual accountinin**

Reconciliation of funds per previous GAAP to funds determined under FRS 102

	Start of period	End of period
	£	£
Fund balances as previously stated		
Adjustments:		
Fund balance as restated		

Reconciliation of net income/(net expenditure) per previous GAAP to net income/(net expenditure) under FRS 102

	End of
	£
Net income/(expenditure) as previously stated	
Adjustments:	
Previous period net income/(expenditure) as restated	

Note 2 **Accounting policies**

2.2 INCOME

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

		Yes	No	N/a
Recognition of income	These are included in the Statement of Financial Activities (SoFA) when: • the charity becomes entitled to the resources; • it is more likely than not that the trustees will receive the resources; and • the monetary value can be measured with sufficient reliability.	✓		
Offsetting	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.		✓	✓
Grants and donations	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).	✓		
	In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).			✓
Legacies	Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.			✓
Government grants	The charity has received government grants in the reporting period	✓		
Tax reclaims on donations and gifts	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.			✓
Contractual income and performance related grants	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.			✓
Donated goods	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.			✓
	The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.			✓
	Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.			✓
	Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.			✓
	Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.			✓
Donated services and facilities	Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.			✓
	Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.			✓
Support costs	The charity has incurred expenditure on support costs.	✓		✓
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	✓		
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	✓		

Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.	Yes / No / N/a
	Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.	Yes / No / N/a
Settlement of insurance claims	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.	Yes / No / N/a
Investment gains and losses	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.	Yes / No / N/a

2.3 EXPENDITURE AND LIABILITIES

Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	Yes / No / N/a
Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.	Yes / No / N/a
	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.	Yes / No / N/a
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.	Yes / No / N/a
Grants payable without performance conditions	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.	Yes / No / N/a
Redundancy cost	The charity made no redundancy payments during the reporting period.	Yes / No / N/a
Deferred income	No material item of deferred income has been included in the accounts.	No / N/a
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts	Yes / No / N/a
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date	Yes / No / N/a
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 11.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.	Yes / No / N/a

2.4 ASSETS

Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least	
	They are valued at cost.	Yes / No / N/a
	The depreciation rates and methods used are disclosed in note 9.2.	
Intangible fixed assets	The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5	Yes / No / N/a
	They are valued at cost.	Yes / No / N/a
Heritage assets	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4.	Yes / No / N/a
	They are valued at cost.	Yes / No / N/a
Investments	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.	Yes / No / N/a

		Yes	No	N/a
	Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments			✓
Stocks and work in progress	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.	Yes	No	N/a
				✓
	Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.	Yes	No	N/a
				✓
	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.	Yes	No	N/a
				✓
Debtors	Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.	Yes	No	N/a
				✓
Current asset investments	The charity has has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.	Yes	No	N/a
				✓
	They are valued at fair value except where they qualify as basic financial instruments.	Yes	No	N/a
				✓

POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE

Note 3 Income

	Analysis of Income	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Donations and legacies:	Donations and gifts	-	-	-	-	-
	Gift Aid	-	-	-	-	-
	Legacies	-	-	-	-	-
	General grants provided by government/other charities	-	-	-	-	9,445
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	
	Donated goods, facilities and services	-	-	-	-	-
	Other - Funding	184,737	-	-	184,737	164,363
	Total	184,737	-	-	184,737	9,445
Charitable activities:			-	-	-	70,418
	Fundraising	-	-	-	-	371
		-	-	-	-	-
	Other	92,743	710	-	93,453	-
	Total	92,743	710	-	93,453	70,789
Other trading activities:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
Income from investments:	Interest income	-	615	-	615	-
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	615	-	615	-
Separate material item of income		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total	-	-	-	-	-
Other:	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
TOTAL INCOME		277,480	1,325	-	278,805	80,234

Other information:

All income in the prior year was unrestricted except for: (please provide description and amounts)

Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.

Where any endowment fund is converted into income in the prior period, please give the reason for the conversion.

Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)

This year: Where sums originally denominated in foreign currency have been included in income, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up).

Last year: Where sums originally denominated in foreign currency have been included in income, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up).	

Note 4 Analysis of receipts of government grants

	Description	This year £
Government grant 1		-
Government grant 2		-
Government grant 3		-
Other		-
	Total	-

	Description	Last year £
Government grant 1	Ed Grants	3,223
Government grant 2	Furlough grants	6,222
Government grant 3		-
Other		-
	Total	9,445

	This year	Last year
Please provide details of any unfulfilled conditions and other contingencies attaching to grants that have been recognised in income.		

	This year	Last year
Please give details of other forms of government assistance from which the charity has directly benefited.		

Note 5 Donated goods, facilities and services

	This year £	Last year £
Seconded staff	-	-
Use of property	-	-
Other	-	-
	Nil	Nil

	This year	Last year
Please provide details of the accounting policy for the recognition and valuation of donated goods, facilities and services.	Not applicable	Not applicable
Please provide details of any unfulfilled conditions and other contingencies attaching to resources from donated goods and services not recognised in income.	Not applicable	Not applicable
Please give details of other forms of other donated goods and services not recognised in the accounts, eg contribution of unpaid volunteers.	Not applicable	Not applicable

Note 6 Analysis of expenditure

Analysis	This year Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Last year Unrestricted funds	Restricted income funds	Endowment funds	Total funds £
Expenditure on raising funds:								
Incurred seeking donations	-	-	-	-	-	-	-	-
Incurred seeking legacies	-	-	-	-	-	-	-	-
Incurred seeking grants	-	-	-	-				-
Operating membership schemes and social lotteries	-	-	-	-				-
Staging fundraising events	-	-	-	-				-
Fudraising agents	-	-	-	-				-
Operating charity shops	-	-	-	-				-
Operating a trading company undertaking non-charitable trading activity	-	-	-	-				-
Advertising, marketing, direct mail and publicity	-	-	-	-	-	-	-	-
Start up costs incurred in generating new source of future income	-	-	-	-	-	-	-	-
Database development costs	-	-	-	-	-	-	-	-
Other trading activities	-	-	-	-				-
Investment management costs:	-	-	-	-				-
Portfolio management costs	-	-	-	-	-	-	-	-
Cost of obtaining investment advice	-	-	-	-	-	-	-	-
Investment administration costs	-	-	-	-	-	-	-	-
Intellectual property licencing costs	-	-	-	-	-	-	-	-
Rent collection, property repairs and maintenance charges	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total expenditure on raising funds	-	-	-	-	-	-	-	-
Expenditure on charitable activities:								
staffing costs	200,513	-	-	200,797	176,320	-	-	176,320
rent/utilities /building maintenance	5,427	-	-	5,427	8,562	-	-	8,562
other running costs	29,733	-	-	29,449	45,805	-	-	45,805
	-	-	-	-	-	-	-	-
Total expenditure on charitable activities	235,673	-	-	235,673	230,687	-	-	230,687
Separate material item of expense								
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-
Other								
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total other expenditure	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE	235,673	-	-	235,673	230,687	-	-	230,687

Other information:

Analysis of expenditure on charitable activities

Activity or programme	This year Activities undertaken directly	Grant funding of activities	Support Costs	Total this year	Last year Activities undertaken directly	Grant funding of activities	Support Costs	Total last year
	£	£	£	£	£	£	£	£
Activity 1	-	-	-	-	-	-	-	-
Activity 2	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-

Section C — Notes to the accounts (cont)

Note 7 **Extraordinary items**

Please explain the nature of each extraordinary item occurring in the period.

	Description	This year £	Last year £
Extraordinary item 1	No extraordinary items occurred in the this or last year	-	-
Extraordinary item 2		-	-
		-	-
Extraordinary item 3		-	-
Extraordinary item 4		-	-
Total extrordinary items		-	-

Section C Notes to the accounts

Note 8 Funds received as agent

8.1 Please complete this note if the charity has agreed to administer the funds of another entity as its agent. Note: If a charity is acting as an agent, it should not recognise the income in the Statement of Financial Activities or the Balance Sheet.

No funds were reieved as agent

Description/name of party	Related party (Yes or No)	Amount received		Amount paid out		Balance held at period end	
		This year	Last year	This year	Last year	This year	Last year
		£	£	£	£	£	£
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
Total		-	-	-	-	-	-

8.2 Where a consortia or similar arrangement exists whereby 2 or more charities co-operate to achieve economies in the purchase of goods or services, please discose details of any balances outstanding between any participating members.

Description/name of party	Balance held at period end	
	This year	Last year
	£	£
	-	-
	-	-
	-	-
	-	-
	-	-
Total	-	-

Section C Notes to the accounts

Note 9 Support Costs

Please complete this note if the charity has analysed its expenses using activity categories and has support costs.

This year

Support cost (examples)	Raising funds £	Activity 1 £	Activity 2 £	Activity 3 £	Grand total £	Basis of allocation (Describe method)
Governance	-	-	-	-	-	
	-	-	-	-	-	
	-	-	-	-	-	
	-	-	-	-	-	
Other	-	-	-	-	-	
Total	-	-	-	-	-	

Last year

Support cost (examples)	Raising funds £	Activity 1 £	Activity 2 £	Activity 3 £	Grand total £	Basis of allocation (Describe method)
Governance	-	-	-	-	-	
	-	-	-	-	-	
	-	-	-	-	-	
	-	-	-	-	-	
Other	-	-	-	-	-	
Total	-	-	-	-	-	

Please provide details of the accounting policy adopted for the apportionment of costs between activities and any estimation techniques used to calculate their apportionment.

Section C Notes to the accounts

Note 10 Details of certain items of expenditure

10.1 Fees for examination of the accounts

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).

	This year £	Last year £
Independent examiner's fees	360	-
Assurance services other than audit or independent examination		-
Tax advisory fees	-	-
Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner	2,736	-

Note 11 Paid employees

Please complete this note if the charity has any employees.

11.1 Staff Costs

	This year £	Last year £
Salaries and wages	197,916	176,320
Social security costs	12,037	8,456
Pension costs (defined contribution scheme)	2,597	2,662
Other employee benefits	-	-
Total staff costs	212,550	187,438

This year:

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

Not applicable

Last year:

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

Not applicable

Please give details of the number of employees whose total employee benefits (excluding employer pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no such transactions, please enter 'true' in the box provided.

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000

None

Band	Number of employees	
	This year	Last year
£60,000 to £69,999	-	-
£70,000 to £79,999	-	-
£80,000 to £89,999	-	-
£90,000 to £99,999	-	-
£100,000 to £109,999	-	-

Please provide the total amount paid to key management personnel (includes trustees and senior management) for their services to the charity. For specific amounts paid to trustees, see Note 28.

This year £	Last year £
50,064	-

11.2 Average head count in the year

The parts of the charity in which the employees work

	This year Number	Last year Number
Fundraising	-	-
Charitable Activities	15	14
Governance	1	-
Admin	1	1
Total	17	15

11.3 Ex-gratia payments to employees and others (excluding trustees)
Please complete if an ex-gratia payment is made.

Please explain the nature of the payment

This year	None
Last year	None

Please state the legal authority or reason for making the payment

This year	
Last year	

Please state the amount of the payment (or value of any waiver of a right to an asset)

This year	Last year
£	£
-	-

11.4 Redundancy payments

Please complete if any redundancy or termination payment is made in the period.

	This year	Last year
	£	£
Total amount of payment	-	-
The nature of the payment (cash, asset etc.)		

	This year	Last year
	£	£
The extent of redundancy funding at the balance sheet date	-	-
Please state the accounting policy for any redundancy or termination payments		

Note 12 **Defined contribution pension scheme or defined benefit scheme accounted for as a defined contribution scheme.**

12.1 Please complete this note if a defined contribution pension scheme is operated.

	This year	Last year
	£	£
Amount of contributions recognised in the SOFA as an expense	2,597	2,662

Please explain the basis for allocating the liability and expense of defined contribution pension scheme between activities and between restricted and unrestricted funds.	

12.2 Please complete this section where the charity participates in a defined benefit pension plan but is unable to ascertain its share of the underlying assets and liabilities.

Please confirm that although the scheme is accounted for as a defined contribution plan, it is a defined benefit plan.	
Please provide such information as is available about the plan's surplus or deficit and the implications, if any, for the reporting charity for this year and last year, if different	

12.3 Please complete this section where the charity participates in a multi-employer defined benefit pension plan that is accounted for as a defined contribution plan.

Describe the extent to which the charity can be liable to the plan for other entities' obligations under the terms and conditions of the multi-employer plan. If this is different for last year, provide details	
Provide an explanation of how any liability arising from an agreement with a multi-employer plan to fund a deficit has been determined. If this is different for last year, provide details	

Section C Notes to the accounts (cont)

Note 13 **Grantmaking**

Please complete this note if the charity made any grants or donations which in aggregate form a material part of the charitable activities undertaken.

This year:

Not applicable

13.1 Analysis of grants paid (included in cost of charitable activities)

Analysis	Grants to institutions	Grants to individuals	Support costs £	Total £
Activity or project 1	-	-	-	-
Activity or project 2	-	-	-	-
Activity or project 3	-	-	-	-
Activity or project 4	-	-	-	-
Total	-	-	-	-

Please enter "Nil" if the charity does not identify and/or allocate support costs.

13.2 Grants made to institutions

My charity has made grants to particular institutions that are material in the context of its grantmaking. Details of the institution supported, purpose of the grant and total paid to each institution is available on the charity's web site.	*Yes*	*Please provide details of charity's URL.*
	No	*Provide details below*

Names of institution	Purpose	Total amount of grants paid £
		-
		-
		-
		-
		-
		-
		-
		-
		-
		-
Total grants to institutions in reporting period		-
Other unanalysed grants		-
TOTAL GRANTS PAID		-

Last year:

13.3 Analysis of grants paid (included in cost of charitable activities)

Analysis	Grants to institutions	Grants to individuals	Support costs £	Total £
Activity or project 1	-	-	-	-
Activity or project 2	-	-	-	-
Activity or project 3	-	-	-	-
Activity or project 4	-	-	-	-
Total	-	-	-	-

Please enter "Nil" if the charity does not identify and/or allocate support costs.

13.4 Grants made to institutions

My charity has made grants to particular institutions that are material in the context of its grantmaking. Details of the institution supported, purpose of the grant and total paid to each institution is available on the charity's web site.	***Yes*** — ***Please provide details of charity's URL.***
	No — ***Provide details below***

Names of institution	Purpose	Total amount of grants paid £
		-
		-
		-
		-
		-
		-
		-
		-
		-
		-
		-
Total grants to institutions in reporting period		-
Other unanalysed grants		-
TOTAL GRANTS PAID		-

Note 14 Tangible fixed assets

Please complete this note if the charity has any tangible fixed assets

14.1 Cost or valuation

	Freehold land & buildings £	Other land & buildings £	Plant, machinery and motor vehicles £	Fixtures, fittings and equipment £	Total £
At the beginning of the year	-	-	-	-	-
Additions	1,637	-	-	-	1,637
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	1,637	-	-	-	1,637

14.2 Depreciation and Impairments

**Basis	SL or RB (Straight Line or Reducing Balance)	SL or RB	SL or RB	SL or RB	SL or RB
** Rate					
At beginning of the year	-	-	-	-	-
Disposals	-	-	-	-	-
Depreciation	327	-	-	-	327
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of the year	327	-	-	-	327

14.3 Net book value

Net book value at the beginning of the year	-	-	-	-	-
Net book value at the end of the year	1,310	-	-	-	1,310

14.4 Impairment

This year: Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.	
Last year: Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.	

14.5 Revaluation

If an accounting policy of revaluation is adopted, please provide:

	This year	Last year
the effective date of the revaluation		
the name of independent valuer, if applicable		
the methods applied and significant assumptions		
the carrying amount that would have been recognised had the assets been carried under the cost model.	-	-

14.6 Other disclosures

	This year	Last year
	£	£
(i) Please state the amount of borrowing costs, if any, capitalised in the construction of tangible fixed assets and the capitalisation rate used.	-	-
(ii) Please provide the amount of contractual commitments for the acquisition of tangible fixed assets.	-	-
(iii) Details of the existence and carrying amounts of property, plant and equipment to which the charity has restricted title or that are pledged as security for liabilities.		

Note 15 Intangible assets

Please complete this note if the charity has any intangible assets ***Not applicable***

15.1 Cost or valuation

	Research & development £	Patents and trademarks £	Other £	Total £
At beginning of the year	-	-	-	-
Additions	-	-	-	-
Disposals	-	-	-	-
Revaluations	-	-	-	-
Transfers *	-	-	-	-
At end of the year	-	-	-	-

15.2 Amortisation and impairments

**Basis	SL or RB	SL or RB	SL or RB	SL or RB	Straight Line ("SL") or Reducing Balance ("RB")
** Rate					
At beginning of the year	-	-	-	-	
Disposals	-	-	-	-	
Amortisation	-	-	-	-	
Impairment	-	-	-	-	
Transfers*	-	-	-	-	
At end of year	-	-	-	-	

15.3 Net book value

Net book value at the beginning of the year	-	-	-	-
Net book value at the end of the year	-	-	-	-

15.4 Accounting policy

Please disclose the accounting policy for intangible fixed assets including:

Reasons for choosing amortisation rates	
Policies for the recognition of any capital development	

15.5 Impairment

This year:

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

Last year:

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

15.6 Revaluation

If an accounting policy of revaluation is adopted, please provide:

	This year	Last year
the effective date of the revaluation		
the name of independent valuer, if applicable		
the methods applied		
the carrying amount that would have been recognised had the assets been carried under the cost model.		

15.7 Other disclosures

(i) If your intangible asset was acquired by way of grant, provide value on initial recognition and carrying amount of the asset.	
(ii) Details of the carrying amounts of any intangible assets to which the charity has restricted title or that are pledged as security for liabilities.	
(iii) Please provide the amount of contractual commitments for the acquisition of intangible assets.	
(iv) State the amount of research and development expenditure recognised as expenditure in the year.	
(v) Please detail the headings in the SOFA in which a charge for amortisation of intangible assets is included.	
(vi) For any material intangible assets, please provide a description, its carrying amount and any remaining amortisation period.	

Note 15 Heritage assets Not applicable

Please complete this note if the charity has heritage assets

16.1 General disclosures for all charities holding heritage assets

	This year	Last year
(i) Explain the nature and scale of heritage assets held.		
(ii) Explain the policy for the acquisition, preservation, management and disposal of heritage assets.		

16.2 Cost or valuation

	Heritage asset 1 £	Heritage asset 2 £	Heritage asset 3 £	Heritage asset 4 £	Total £
At beginning of the year	-	-	-	-	-
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
Revaluations	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	-	-	-

16.3 Depreciation and impairments

					Straight Line (SL) or Reducing Balance
**Basis					
** Rate					
At beginning of the year	-	-	-	-	-
Disposals	-	-	-	-	-
Depreciation	-	-	-	-	-
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of year	-	-	-	-	-

16.4 Net book value

Net book value at the beginning of the year	-	-	-	-	-
Net book value at the end of the year	-	-	-	-	-

16.5 Impairment

This year
Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

Last year
Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

16.6 Revaluation

If an accounting policy of revaluation is adopted, please provide

	This year	Last year
the effective date of the revaluation		
the name of independent valuer, if applicable		
qualifications of independent valuer		
the methods applied and significant assumptions		
any significant limitations on the valuation		

16.7 Analysis of heritage assets by class or group distinguishing those at cost and those at valuation

	At valuation Group A £	At valuation B £	Total £
Carrying amount at the beginning of the period	-	-	-
Additions	-	-	-
Disposals	-	-	-
Depreciation/impairment	-	-	-
Revaluation	-	-	-
Carrying amount at the end of period	-	-	-

16.8 Heritage assets (where heritage assets are not recognised on the balance sheet)

	This year	Last year
(i) Explain the reason why heritage assets have not been recognised on the balance sheet.		
(ii) Describe the significance and nature of heritage assets.		
(iii) Disclose information that is helpful in assessing the value of heritage assets.		
(iv) Explain the reason why it is not practicable to obtain a valuation of heritage assets.		

16.9 Five year summary of heritage asset's transactions

	2015 £	2014 £	2013 £	2012 £	2011 £
Purchases					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
Donations					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
Total additions	-	-	-	-	-
Charge for impairment					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
Total charge for impairment	-	-	-	-	-
Disposals					
Group A - carrying amount	-	-	-	-	-
Group B - carrying amount	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
Total disposals	-	-	-	-	-

Note 17 **Investment assets**

Please complete this note if the charity has any investment assets. **Not available**

17.1 Fixed assets investments (please provide for each class of investment)

	Cash & cash equivalents	Listed investments	Investment properties	Social investments	Other	Total
Carrying (fair value at beginning of period	-	-	-	-	-	-
Add: additions & investments during period	-	-	-	-	-	-
Less: disposals at carrying value	-	-	-	-	-	-
Less: impairments	-	-	-	-	-	-
Add: Reversal of impairments	-	-	-	-	-	-
Add/(Deduct): transfer in/(out) in the period	-	-	-	-	-	-
Add/(Deduct): net gain/(loss) on revaluation	-	-	-	-	-	-
Carrying (fair value at end of year	-	-	-	-	-	-

Please specify additions resulting from acquisitions through business combinations, if any.

Please note that Fair Value in this context is the amount for which an asset could be exchanged between knowledgable and willing parties in an arm's length transaction. For listed securities, the fair value is the value of the asset as quoted on the London Stock Exchange Daily Official List or equivalent. For other assets where there is no market price an a quoted market, it is the trustees' or valuers' best estimate of fair value.

17.2 Please provide a breakdown of investments shown above agreeing with the balance sheet row and explaining between those held at fair value and those held at cost less impairment.

This year
Analysis of investments

	Fair value at year end	Cost less impairment
	£	£
Cash or cash equivalents	-	-
Listed investments	-	-
Investment properties	-	-
Social investments	-	-
Other investments	-	-
Total	-	-
Grand total (Fair value at year end+Cost less impairment)		-

Last year
Analysis of investments

	Fair value at year end	Cost less impairment
	£	£
Cash or cash equivalents	-	-
Listed investments	-	-
Investment properties	-	-
Social investments	-	-
Other investments	-	-
Total	-	-
Grand total (Fair value at year end+Cost less impairment)		-

17.3 If your charity holds investment properties, please complete the following note:

	This year	Last year
(i) Explain the methods and significant assumptions in determining the fair value of investment property held by the charity		
(ii) Name or indicate that valuer if applicable, and relevant qualifications		
(iii) Provide details of any restrictions on the ability to realise investment property or on the remittance of income or disposal proceeds		
(iv) Explain any contractual obligations for the purchase, construction or development of investment property or for repairs, maintenance or enhancements		

17.4 Please provide a breakdown of current asset investments, if applicable, agreeing with the balance sheet.

Analysis of current asset investments

	This year	Last year
	£	£
Cash or cash equivalents	-	-
Listed investments	-	-
Investment properties	-	-
Social investments	-	-
Other investments	-	-
Total	-	-

17.5 Guarantees

	This year	Last year
Please provide details and amount of any guarantee made by or on behalf of a third party		
Name of the entity or entities benefiting from these guarantees		
Please explain how the guarantee affects the charity's risks		

17.6 Concessionary loans

Description	This year £	Last year £
	-	-
	-	-
	-	-
Total	-	-

Amount of concessionary loans made (analysis does not need to disclose in aggregate granted discount aggregation does not obscure significant information).

Description	This year £	Last year £
	-	-
	-	-
	-	-
Total	-	-

Amount of concessionary loans received (analysis does not need to disclose in aggregate granted discount aggregation does not obscure significant information)

	This year	Last year
Terms and conditions applicable to concessionary loans		
Value of any concessionary loans which have been committed but not received as at the reporting date		
Amounts payable within 1 year		
Amounts payable after more than 1 year		
Amounts receivable within 1 year		
Amounts receivable after more than 1 year		

17.7 Additional information

	This year	Last year
Please provide information about the significance of investments to the charity's financial position or performance eg. terms and conditions of loans or the use of hedging to manage financial risk.		
For all investments measured at fair value, the basis for determining the value, including any assumptions applied when using a valuation technique.		
Where a charity has provided financial security as a form of security, the carrying amount of the financial asset pledged as security and the terms and conditions relating to its pledge.		

Note 18 Stocks

Please complete this note if the charity holds any stock items

Not applicable

18.1 Please state the carrying amount of stock and work in progress analysed between activities.

	Stock		Donated goods		Work in progress
	For distribution	For resale	For distribution	For resale	
	£	£	£	£	£
Charitable activities:					
Opening	-	-	-	-	-
Added in period	-	-	-	-	-
Expensed in period	-	-	-	-	-
Impaired	-	-	-	-	-
Closing	-	-	-	-	-
Other trading activities:					
Opening	-	-	-	-	-
Added in period	-	-	-	-	-
Expensed in period	-	-	-	-	-
Impaired	-	-	-	-	-
Closing	-	-	-	-	-
Other:					
Opening	-	-	-	-	-
Added in period	-	-	-	-	-
Expensed in period	-	-	-	-	-
Impaired	-	-	-	-	-
Closing	-	-	-	-	-
Total this year	-	-	-	-	-
Total previous year	-	-	-	-	-

This year	Last year
£	£

18.2 Please specify the carrying amount of any stocks pledged as security for liabilities

Note 19 Debtors and prepayments

Please complete this note if the charity has any debtors or prepayments.

Not applicable

19.1 Analysis of debtors

	This year £	Last year £
Trade debtors	-	-
Prepayments and accrued income	-	-
Other debtors	-	-
Total	-	-

Please complete 19.2 where a material debtor is recoverable more than a year after the reporting date.

19.2 Analysis of debtors recoverable in more than 1 year (included in debtors above)

	This year £	Last year £
Trade debtors	-	-
Prepayments and accrued income	-	-
Other debtors	-	-
	-	-
Total	-	-

Note 20 Creditors and accruals

Please complete this note if the charity has any creditors or accruals.

20.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	3,096	-	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	-	-	-	-
Taxation and social security	994	-	-	-
Other creditors	-	-	-	-
Total	4,090	-	-	-

20.2 Deferred income

Please complete this note if the charity has deferred income.

Please explain the reasons why income is deferred.

This year	Last year

Movement in deferred income account

	This year £	Last year £
Balance at the start of the reporting period	-	-
Amounts added in current period	-	-
Amounts released to income from previous periods	-	-
Balance at the end of the reporting period	-	-

Note 21 Provisions for liabilities and charges

Please complete this note if you have included in charity expenditure any provisions. A provision is made when the charity has a liability of uncertain timing or amount. *Not applicable*

21.1 Movements in recognised provisions and funding commitment during the period

	This year £	Last year £
Balance at the start of the reporting period	-	-
Amounts added in current period	-	-
Amounts charged against the provision in the current period	-	-
Unused amounts reversed during the period	-	-
Balance at the end of the reporting period	-	-

21.2 Please provide:

	This year	Last year
- a brief description of any obligations on the balance sheet and the expected amount and timing of resulting payments;		
- an indication of the uncertainties about the amount or timing of those outflows; and		
- the amount of any expected reimbursement, stating the amount of any asset that has been recognised for that expected reimbursement.		

21.3 For any funding commitment that is not recognised as a liability or provision, provide details of commitment made, the time frame of that commitment, any performance-related conditions and details of how the commitment will be funded (with contracts for capital expenditure separately identified).	This year	Last year

21.4 Where unrestricted funds have been designated to a fund commitment, please disclose the nature of any amounts designated and the likely timing of that expenditure.		

Note 22 Other disclosures for debtors, creditors and other basic financial instruments

Not applicable

	This year	Last year
22.1 Please provide information about the significance of financial instruments (eg. debtors, creditors, investments etc) to the charity's financial position or performance, for example, the terms and conditions of loans or the use of hedging to manage financial risk.		
22.2 If the charity has provided financial assets as a form of security, the carrying amount of the financial assets pledged as security and the terms and conitions related to its pledge should be given here.		

Note 23 Contingent liabilities and contingent assets

Not applicable

23.1 Contingent liabilities

Where the charity has contingent liabilities, please complete the following section unless the possibility of their existence is remote.

This year

Description of item including its legal nature. Please describe any security provided in connection to the liability.	Estimate of financial effect

Last year

Description of item including its legal nature. Please describe any security provided in connection to the liability.	Estimate of financial effect

23.2 Contingent assets

Where the charity has contingent assets, please complete the following section when their existence is probable

This year

Description of item	Estimate of financial effect

Last year

Description of item	Estimate of financial effect

23.4 Other disclosures for contingent assets and/or liabilities

Please provide the following information where practicable:

	This year	Last year
Explain any uncertainties relating to the amount or timing of settlement; and the possibility of any reimbursement		
Where it is not practical to make one or more of these disclosures, please state this fact		

Note 24 Cash at bank and in hand

	This year £	Last year £
Short term cash investments (less than 3 months maturity date)	-	-
Short term deposits	-	-
Cash at bank and on hand	197,204	151,306
Other	-	-
Total	197,204	151,306

Note 25 Fair value of assets and liabilities

	This year	Last year
25.1 Please provide details of the charity's exposure to credit risk (the risk of incurring a loss due to a debtor not paying what is owed) , liquidity risk (the risk of not being able to meet short term financial demands) and market risk (the risk that the value of an investment will fall due to changes in the market) arising from financial instruments to which the charity is exposed at the end of the reporting period and explain how the charity manages those risks.		
25.2 Please give details of the amount of change in the fair value of basic financial instruments (debtors, creditors, investments (see section 11, FRS 102 SORP)) measured at fair value through the SoFA that is attributable to changes in credit risk.		

Note 26 Events after the end of the reporting period

Please complete this note events (not requiring adjustment to the accounts) have occurred after the end of the reporting period but before the accounts are authorised which relate to conditions that arose after the end of the reporting

	This year	Last year
Please provide details of the nature of the event	Not applicable	not applicable
Provide an estimate of the financial effect of the event or a statement that such an estimate cannot be made		

Note 27 Charity funds

27.1 Details of material funds held and movements during the CURRENT reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

**** Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds***

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
General Fund		General running day to day costs	38,244	277,480	- 232,906	- 19,429	-	63,389
Restricted fund		Monies held as restricted are for a specific purpose or project for example cover four months operational costs or Trustees will be consulted if we feel that allocated money should be used for a different purpose than it was originally allocated for. Ø enable us to meet unexpected expenditure or Ø enable us to absorb fluctuations in income due to varying attendances Ø respond to changes to local authority funding policy changes or	113,062	1,325	-	19,429	-	133,816
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds	N/a	N/a	-	-	-	-	-	-
		Total Funds	151,306	278,805	- 232,906	1	-	197,205

Note 27 Charity funds (cont)

27.2 Details of material funds held and movements during the PREVIOUS reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the blanace sheet.

** Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds*

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
General Fund			114,713	244,247	- 230,139	- 90,577	-	38,244
Restricted fund			22,605	-	- 120	90,577	-	113,062
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds	N/a	N/a						
			Total Funds	137,318	244,247	- 230,259	-	- 151,306

Note 27 **Charity funds (cont)**

27.3 Transfers between funds

This year

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount
Between unrestricted and restricted funds		19428.5
Between endowment and restricted funds		
Between endowment and unrestricted funds		

Last year

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount
Between unrestricted and restricted funds		90577
Between endowment and restricted funds		
Between endowment and unrestricted funds		

27.4 Designated funds

This year

Planned use	Purpose of the designation	Amount

Last year

Planned use	Purpose of the designation	Amount

Note 28 Transactions with trustees and related parties

If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.

28.1 Trustee remuneration and benefits

This year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

FALSE

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£	£	£	£
John Lee	EYA constitution	5,768	11	-	-	5,779
Sue Huntbach	EYA constitution	26,365	590	-	-	26,955
Sarah Crank	EYA constitution	17,931	321	-	-	18,252
		50,064	922	-	-	50,986

Please give details of why remuneration or other employment benefits were paid.

We adopted the 2013 constitution of the Early Years Alliance when we changed our charitible status to CIO in 2015. The constitution recognises the difficulty in attracting parents/carers to become trustees and allows a limited No of employees to 'make up the numbers'. The payments above are employee salaries. No payment is made to these staff to discharge trustee responsibilities.

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

Last year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

FALSE

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£		£	£
John Lee	EYA constitution	5,768	11	-	-	5,779
Sue Huntbach	EYA constitution	26,365	590	-	-	26,955
Sarah Crank	EYA constitution	17,931	321	-	-	18,252
		50,064	922	-	-	50,986

Please give details of why remuneration or other employment benefits were paid.

We adopted the 2013 constitution of the Early Years Alliance when we changed our charitible status to CIO in 2015. The constitution recognises the difficulty in attracting parents/carers to become trustees and allows a limited No of employees to 'make up the numbers'. The payments above are employee salaries. No payment is made to these staff to discharge trustee responsibilities.

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

28.2 Trustees' expenses

If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".

No trustee expenses have been incurred (True or False)	*TRUE*

Type of expenses reimbursed	This year	Last year
	£	£
Travel	-	-
Subsistence	-	-
Accommodation	-	-
Other (please specify):	-	-
	-	-
TOTAL	-	-

Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity		

28.3 Transaction(s) with related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.

This year

There have been no related party transactions in the reporting period (True or False)	*TRUE*

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.	
For any related party, please provide details of any guarantees given or received.	

Last year

There have been no related party transactions in the reporting period (True or False)	

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.	
For any related party, please provide details of any guarantees given or received.	

Note 29 Additional Disclosures

The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.

No matters to report.

Independent examiner's report on the accounts

Section A Independent Examiner's Report

Report to the trustees	Horn's Mill Pre-School		
On accounts for the year ended	August 2022	**Charity no (if any)**	1160740 (CIO)
Set out on pages	1-3		

I report to the trustees on my examination of the accounts of the above charity for the year ended 31/08/2022.

Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement	The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of The Association of Chartered Certified Accountants.
	I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below *) which gives me cause to believe that in, any material respect: 1.the accounting records were not kept in accordance with section 130 of the Charities Act; or 2.the accounts did not accord with the accounting records; or 3.the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

Signed:	Shirley	Date:	10·07·2024
Name:	SHIRLEY GLORIA SEBULIBA (FCCA)		
Relevant professional qualification(s) or body (if any)	The Association of Chartered Certified Accountants		
Address:	6 St Peter's Street St Albans AL1 3LF		

Section B Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.	

HORN'S MILL PRE-SCHOOL

England & Wales - Charity number 1160740

Accounts

Trustees' Annual Report for the period

	Period start date				Period end date		
From	1	9	2020	To	31	8	2021

Section A Reference and administration details

Charity name	Horn's Mill Pre-School
Other names charity is known by	
Registered charity number (if any)	1160740 CIO
Charity's principal address	Horn's Mill Pre-School
	Denbigh Close
	Helsby, Frodsham
	Postcode **WA6 0ED**

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Kirsty Malam	Chair		
2	Jed Denham	Treasurer		
4	Alicia Landells			
5	Jayne Gilgrist			
6	Sue Huntbach			
7	John Lee	Secretary		
8	Sarah Crank			
10	Ceri Highton			
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name	Dates acted if not for whole year

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

Name of chief executive or names of senior staff members (Optional information)

Section B Structure, governance and management

Description of the charity's trusts

Type of governing document (eg. trust deed, constitution)	Pre-School Learning Alliance Constitution - 2013
How the charity is constituted (eg. trust, association, company)	Charitable Incorporated Organisation Status
Trustee selection methods (eg. appointed by, elected by)	The Officers and Committee members shall be elected at the Annual General Meeting(AGM). If the Committee feels that extra members are needed to provide additional expertise or to fulfil a new role, up to 3 co-opted members may be appointed between AGM's.

Additional governance issues (Optional information)

You **may choose** to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees' consideration of major risks and the system and procedures to manage them.

A child protection policy is in place and new Trustees are briefed on its content during their induction.

DBS checks are carried out prior to commencement of employment or trusteeship.

Finances are monitored monthly to manage financial risks and trustees are briefed twice annually on financial well being.

Pre-School maintains its relationship with the Pre-School Learning Alliance, National association of Day Nurseries, Cheshire West and Chester Council and other Settings when appropriate.

Section C Objectives and activities

Summary of the objects of the charity set out in its governing document

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

(a) offering appropriate play, education and care facilities, family learning and extended hours groups, together with the right of parents to take responsibility for and to become involved in the activities of such groups, ensuring that such groups offer opportunities for all

children whatever their race, culture, religion, means or ability;

(b) encouraging the study of the needs of such children and their families and promoting public interest in and recognition of such needs in the local areas;

(c) instigating and adhering to and furthering the aims and objects of the Pre-school Learning Alliance.

Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)

The charity advances education by supporting and promoting the learning and development of young children. The public benefit is to the children and parents receiving the charity's services. The objects of the charity are achieved in the ways described below under the various headings.

The services are provided to children whatever their race, culture, religion, means or ability. Any parents that are unable to afford the fees can apply to the local authority. As an Ofsted registered childcare provider, the charity receives Government funding to enable all three and four year old children as well as disadvantaged two year olds to access free part-time childcare places. Parents are offered flexible hours at the childcare provision to help support their working arrangements so that they can pay for the fees. The service is available to any child.

- *Promoting their care and safety:*

  The charity looks after the children and their safety by ensuring that the staffing ratios for the childcare provision that are required by law are adhered to. The provision operates out of a purpose built premises which is designed for the safety of children. The setting has an outstanding Ofsted and only takes in the number of children that it is registered with Ofsted to care for.

- *Promoting their education and promoting parental involvement:*

  This objective is achieved through encouraging parents to be members and trustees of the charity so that they can have their say in how the childcare services are run.

  Trained and qualified early years practitioners work with the children to support them in achieving the early learning goals for each of the seven areas of learning and development within the Early Years Foundation Stage. The opportunities provided are tailored to meet children's personal learning and development needs in order to help them reach their full

potential.

- *Promoting their health and wellbeing:*

  The provision creates an atmosphere where the children feel at ease and are able to open up to trained and experienced practitioners about issues that concern them. Children are monitored closely to see if there are any underlying problems and they are encouraged to engage with the staff and other children. All children have one on one time with staff.

  All food provided by the provision is healthy We are compliant with Food Information Regs

- *Providing services to support them and their families and carers:*

  The charity holds regular meetings with parents and, on occasion, holds specialist training where a need is identified.

  Parents/carers and family members are also encouraged to speak to staff about any issues that concern them that may affect their child's education or development.

- *Providing services to individuals holding membership of the CIO:*

  The members of the charity may use any of the services offered by the charity which are available to the general public. The charity holds meetings with its members to keep them informed of the progress of the charity and to enable them to have a say in its direction. A regular newsletter is also circulated to the members of the charity, highlighting important information about the charity and its services, as well as other events and happenings in the local community which are related to the charity's work or aims.

- *Furthering the aims of the Pre-school Learning Alliance:*

  The charity maintains membership of the Pre-school Learning Alliance. When appropriate, the charity takes part in meetings, events, conferences and training run by the Pre-school Learning Alliance in the local area.

Additional details of objectives and activities (Optional information)

You **may choose** to include further statements, where relevant, about:

- policy on grantmaking;
- policy programme related investment;
- contribution made by volunteers.

A great contribution is made by committee members, parent volunteers and our committed staff. Without this valuable contribution of time, energy and expertise, the successful operation of the Pre-School would not be possible. But please see section on performance -it relates the extraordinary challenges faced by us all in the face of the C-19 global pandemic.

Section D Achievements and performance

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Section D Achievements and performance

Summary of the main achievements of the charity during the year

The hallmark of this year has been 'business as usual' following the Covid-19 plagued year 2019/20. The effort to achieve 'business as usual' should not be underestimated given the restrictions and uncertainties that our charity's parents, children, and particularly, our staff have continued to deal with throughout 2020/21.

Staff have excelled in maintaining our Pre-School's outstanding standards of education and care. They have made a great success of working in bubbles (initially one of the DfE's infection control measures). Bubbles have been embraced by children and staff and have become a preferred way of educating and have continued to be used beyond the DfE requirement to do so.

Working in Bubbles is slightly more staff intensive than the way we worked prior to Covid. We have therefore considered if we should stick with Bubbles longer term and our conclusion is that we will use them as a learning aid when appropriate.

Additionally, we managed to hold a very successful Christmas Party, a summer trip and a graduation ceremony with new caps and gowns to make it as special as possible.

We are proud to have fully employed all of our staff during 2020/21 without financial support from the Furlough Scheme or any other form of Covid -19 financial support . Trustees allocated money to support our staff who had to isolate during the year. The money was used to pay staff during their absence and to cover backfill costs- the cost was £8 000-£10 000 over the year. We will discuss at our AGM if we should provide similar support up to Spring Half-Term2021 and if support should be on the condition of being double or treble jabbed.

<u>Other points</u>

We maintained our membership of professional bodies –;Early Years Alliance and National Association of Day Nurseries.

We held our first virtual AGM .

Our business development projects were kept on hold during this year and the money that we had saved to fund them remained in our Fundraising Account incase further lockdowns demanded crisis action. Interest that the money earned has been allocated to our fundraising account.

We linked with the Parish Council/s to try to understand the impact of the new housing development on educational provision in the area. CWAC were asked to provide their assessment(a statutory duty) but we will wait for a response. We know no more than we did 12 months ago and as far as I am aware, neither do the Dunham–Hill Parish Council.

Section D Achievements and performance

The following goals were rolled-over from this year to await slightly less frantic times:

a. To review of our financial reserves policy
b. To assess, plan and prepare for the introduction of a “complete nursery management “ system
c. Prepare for the increasingly likelihood of a Charity Commission requirement to change to an “accrual accounting system” (This will be included in the scope for the goal b)

Section D Achievements and performance

Section E Financial review

Brief statement of the charity's policy on reserves	Our policy is to hold sufficient reserves to : ➢ cover four months operational costs or ➢ enable us to meet unexpected expenditure or ➢ enable us to absorb fluctuations in income due to varying attendances ➢ respond to changes to local authority funding policy changes or Current reserves stand at £68 000. The impending review will assess if that is sufficient for the above points and to meet potential redundancy costs as required by the Charity Commission.
Details of any funds materially in deficit	Nil

Further financial review details (Optional information)

You **may choose** to include additional information, where relevant about: • the charity's principal sources of funds (including any fundraising); • how expenditure has supported the key objectives of the charity; • investment policy and objectives including any ethical investment policy adopted.	Our two primary sources of income are local authority (LA) funding and fees paid by parents/carers - LA funding (know as Direct school Grant or DSG) Is the greater source of income by a large margin. The Govt plan to increase DSG for Early Years in the coming year – we wait to see if the settlement will meet the cost of providing places for our children to attend Pre-School. We will remain vigilant so that we can respond to further planned and unexpected changes to LA funding and continue to operate as a charity that is able to offer affordable child , high quality early years education to the local community.

Section F Other optional information

Section G Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)		
Position (eg Secretary, Chair, etc)		
Date		



Charity Name	1160740
Horn's Mill Pre-School	

Receipts and payments accounts

CC16a

For the period from	Period start date 01/09/2020	To	Period end date 31/08/2021

Section A Receipts and payments

	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £	Last year to the nearest £
A1 Receipts					
CWAC2/3/4YO funding	145,228	-	-	145,228	123,557
CWAC EYIF/misc /PP	17,770	-	-	17,770	14,796
Fees	70,418	-	-	70,418	66,462
milk/sundry income	1,365	-	-	1,365	2,381
Ed grants	3,223	-	-	3,223	1,342
Furlough & other C19 funding	6,222	-	-	6,222	30,076
fundraising devpt projects(i.e.canopy)	-	-	-	-	19,425
fundraising other	-	371	-	371	419
***Sub total** (Gross income for AR)*	244,226	371	-	244,597	258,458
A2 Asset and investment sales, (see table).					
	-	-	-	-	
	-	-	-	-	-
Sub total	-	-	-	-	-
Total receipts	244,226	371	-	244,597	258,458
A3 Payments					
Staffing	176,320	-	-	176,320	160,548
Rent/utilities/maintenancre/eqpt	8,562	-	-	8,562	11,515
insurance	1,221	-	-	1,221	1,318
IT/phone	1,342	-	-	1,342	1,450
consumables inc milk	5,479	-	-	5,479	4,424
operating costs	14,244	-	-	14,244	16,041
fundraising devpt projects(i.e.canopy)	19,569	548	-	20,117	7,373
Ed grants	3,402	-	-	3,402	-
Discrepency +	-	-	-	-	-
Sub total	230,139	548	-	230,687	202,669
A4 Asset and investment purchases, (see table)					
	-	-	-	-	
	-	-	-	-	
Sub total	-	-	-	-	-
Total payments	230,139	548	-	230,687	202,669
Net of receipts/(payments)	14,087	- 177	-	13,910	55,789
A5 Transfers between funds	- 90,577	90,577	-	90,577	-
A6 Cash funds last year end	114,713	22,605	-	137,318	-
Cash funds this year end	38,223	113,005	-	151,228	55,789

Section B Statement of assets and liabilities at the end of the period

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B1 Cash funds		-	-	-
		-	-	-
		-	-	-
	Total cash funds	**38,223**	**113,005**	**-**
	(agree balances with receipts and payments account(s))	OK	OK	OK

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B2 Other monetary assets		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-

Categories	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
B3 Investment assets			-	-
			-	-
			-	-
			-	-
			-	-

Categories	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
B4 Assets retained for the charity's own use			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-

Categories	Details	Fund to which liability relates	Amount due (optional)	When due (optional)
B5 Liabilities			-	
			-	
			-	
			-	
			-	

Signed by one or two trustees on behalf of all the trustees	Signature	Print Name	Date of approval

Independent examiner's report on the accounts

Section A Independent Examiner's Report

Report to the trustees/ members of	Charity Name Horn's Mill Pre-School		
On accounts for the year ended	31st August 2021	**Charity no (if any)**	1160740 CIO
Set out on pages	2 (remember to include the page numbers of additional sheets)		

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention (other than that disclosed below *)

1. which gives me reasonable cause to believe that in, any material respect, the requirements:
   - to keep accounting records in accordance with section 130 of the Charities Act; and
   - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act

   have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

** Please delete the words in the brackets if they do not apply.*

Signed:	C Curtis	**Date:**	25/5/22.
Name:	CLIVE CURTIS		
Relevant professional qualification(s) or body	Senior Local Government Officer – retired MA Strategic Change Management		