

| Trustees' Annual Report for the period | | | | | | |
|--|-------------------|---|------|----|-----------------|---|
| From | Period start date | | | To | Period end date | |
| | 1 | 9 | 2024 | | 31 | 8 |

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

| Name | Dates acted if not for whole year |
|------|-----------------------------------|
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Names and addresses of advisers (Optional information)

| Type of adviser | Name | Address |
|-----------------|------|---------|
| | | |
| | | |
| | | |
| | | |

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

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Section B Structure, governance and management

Description of the charity's trusts

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|---|--|
| 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)

| | |
|--|---|
| <p>You may choose to include additional information, where relevant, about:</p> <ul style="list-style-type: none"> • 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. | <p>A child protection policy is in place and new Trustees are briefed on its content during their induction.</p> <p>DBS checks are carried out prior to commencement of employment or trusteeship.</p> <p>Finances are monitored monthly to manage financial risks and trustees are briefed twice annually on financial well being.</p> <p>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.</p> <p>Pre-School is Ofsted registered.</p> |
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Section C Objectives and activities

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

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| <p>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:</p> <p>(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;</p> <p>(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;</p> <p>(c) instigating and adhering to and furthering the aims and objects of the Pre-school Learning Alliance.</p> |
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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)

| |
|--|
| <p>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.</p> <p>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.</p> <ul style="list-style-type: none"> ▪ <i>Promoting their care and safety:</i> <p>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.</p> ▪ <i>Promoting their education and promoting parental involvement:</i> <p>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</p> |
|--|

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.

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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 22/23 financial 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 GENEROSITY 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 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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Balance Sheet

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# **HORN'S MILL PRE-SCHOOL**

## **STATEMENT OF FINANCIAL ACTIVITIES**

FOR THE YEAR ENDED 31 AUGUST 2025

| <b>Recommended categories by activity</b> | <b>Notes</b> | <b>Unrestricted funds<br/>£</b> | <b>Restricted funds<br/>£</b> | <b>Total Funds<br/>2025<br/>£</b> | <b>Total Funds<br/>2024<br/>£</b> |
|-------------------------------------------|--------------|---------------------------------|-------------------------------|-----------------------------------|-----------------------------------|
| <b>Income and endowments from:</b>        |              |                                 |                               |                                   |                                   |
| 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                          |
| <b>Total</b>                              |              | <b>362,139.22</b>               | <b>23,737.89</b>              | <b>385,877.11</b>                 | <b>342,028.39</b>                 |
| <b>Expenditure on:</b>                    |              |                                 |                               |                                   |                                   |
| 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                         |
| <b>Total</b>                              |              | <b>323,947.29</b>               | <b>6,239.39</b>               | <b>330,186.68</b>                 | <b>318,660.42</b>                 |
| Net income                                |              | 38,191.93                       | 17,498.50                     | 55,690.43                         | 23,367.97                         |
| <b>Transfers between funds</b>            |              |                                 |                               |                                   | <b>1,287.00</b>                   |
| <b>Net movement in funds</b>              |              | <b>38,191.93</b>                | <b>17,498.50</b>              | <b>55,690.43</b>                  | <b>24,654.97</b>                  |
| <b>Reconciliation of funds:</b>           |              |                                 |                               |                                   |                                   |
| Total funds brought forward               |              | 89,107.58                       | 141,383.43                    | 230,491.00                        | 205,835.00                        |
| <b>Total funds carried forward</b>        |              | <b>127,299.51</b>               | <b>158,881.93</b>             | <b>286,181.44</b>                 | <b>230,491.00</b>                 |

# **HORN'S MILL PRE-SCHOOL**

## **BALANCE SHEET**

FOR THE YEAR ENDED 31 AUGUST 2025

| <b>Recommended categories by activity</b>      | <b>Notes</b> | <b>Unrestricted funds<br/>£</b> | <b>Restricted funds<br/>£</b> | <b>Total Funds<br/>2025<br/>£</b> | <b>Total Funds<br/>2024<br/>£</b> |
|------------------------------------------------|--------------|---------------------------------|-------------------------------|-----------------------------------|-----------------------------------|
| <b>Fixed assets</b>                            |              |                                 |                               |                                   |                                   |
| Tangible assets                                | 11           | 3,952.68                        | -                             | 3,952.68                          | 3,242.17                          |
| <b>Total fixed assets</b>                      |              | <b>3,952.68</b>                 | <b>-</b>                      | <b>3,952.68</b>                   | <b>3,242.17</b>                   |
| <b>Current assets</b>                          |              |                                 |                               |                                   |                                   |
| 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                        |
| <b>Total current assets</b>                    |              | <b>130,902.07</b>               | <b>158,881.93</b>             | <b>289,784.00</b>                 | <b>232,602.02</b>                 |
| Creditors: amounts falling due within one year | 14           | 7,555.24                        | -                             | 7,555.24                          | 5,354.18                          |
| <b>Net current assets/(liabilities)</b>        |              | <b>123,346.83</b>               | <b>158,881.93</b>             | <b>282,228.76</b>                 | <b>227,247.84</b>                 |
| <b>Total net assets</b>                        |              | <b>127,299.51</b>               | <b>158,881.93</b>             | <b>286,181.44</b>                 | <b>230,490.01</b>                 |
| <b>Funds of the Charity</b>                    |              |                                 |                               |                                   |                                   |
| 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           |                                 |                               | -                                 | -                                 |
| <b>Total funds</b>                             |              | <b>127,299.51</b>               | <b>158,881.93</b>             | <b>286,181.44</b>                 | <b>230,491.00</b>                 |

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

## **HORN'S MILL PRE-SCHOOL**

### **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 order 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.

| <b>Name</b>        | <b>Rate (%) Year</b> | <b>Method</b>       |
|--------------------|----------------------|---------------------|
| 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<br>£ | Total funds 2025<br>£ | Total funds 2024<br>£ |
|-------------------------------------------------------|-----------------------|-----------------------|-----------------------|
| 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              |
| <b>Total</b>                                          | <b>17,961.26</b>      | <b>17,961.26</b>      | <b>7,488.00</b>       |

## 3. Income from Charitable Activities

| Analysis     | Unrestricted funds<br>£ | Restricted funds<br>£ | Total funds 2025<br>£ | Total funds 2024<br>£ |
|--------------|-------------------------|-----------------------|-----------------------|-----------------------|
| Fees         | 360,453.86              | 3,640.00              | 364,093.86            | 330,528.00            |
| <b>Total</b> | <b>360,453.86</b>       | <b>3,640.00</b>       | <b>364,093.86</b>     | <b>330,528.00</b>     |

## 4. Income from Investments

| Analysis        | Restricted funds<br>£ | Total funds 2025<br>£ | Total funds 2024<br>£ |
|-----------------|-----------------------|-----------------------|-----------------------|
| Interest income | 2,136.63              | 2,136.63              | 2,084.39              |
| <b>Total</b>    | <b>2,136.63</b>       | <b>2,136.63</b>       | <b>2,084.39</b>       |

## 5. Other Income

| Analysis     | Unrestricted funds<br>£ | Total funds 2025<br>£ | Total funds 2024<br>£ |
|--------------|-------------------------|-----------------------|-----------------------|
| Other        | 1,685.36                | 1,685.36              | 1,928.00              |
| <b>Total</b> | <b>1,685.36</b>         | <b>1,685.36</b>       | <b>1,928.00</b>       |

## 6. Analysis of Receipts of Government Grants

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

|                    | Description          | Last year<br>£ |
|--------------------|----------------------|----------------|
| Government grant 1 | Various for children | 7,488          |
| Government grant 2 |                      | -              |
| Government grant 3 |                      | -              |
| Other              |                      | -              |
|                    | <b>Total</b>         | -              |

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

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

#### 7. Expenditure on Charitable Activities

| Analysis             | Unrestricted funds<br>£ | Restricted funds<br>£ | Total funds 2025<br>£ | Total funds 2024<br>£ |
|----------------------|-------------------------|-----------------------|-----------------------|-----------------------|
| 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              |
| <b>Total</b>         | <b>280,910.39</b>       | <b>6.99</b>           | <b>280,917.38</b>     | <b>287,402.30</b>     |
| Support Costs        | 18,023.79               | -                     | 18,023.79             | 1,800.00              |
|                      | <b>298,934.18</b>       | <b>6.99</b>           | <b>298,941.17</b>     | <b>289,202.30</b>     |

#### 8. Support Costs

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



## 9. Other Expenditure

| Analysis                                              | Unrestricted funds<br>£ | Restricted funds<br>£ | Total funds 2025<br>£ | Total funds 2024<br>£ |
|-------------------------------------------------------|-------------------------|-----------------------|-----------------------|-----------------------|
| 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             |
| <b>Total</b>                                          | <b>6,989.32</b>         | <b>6,232.40</b>       | <b>13,221.72</b>      | <b>29,458.12</b>      |

## 10. Employee's Emoluments

### 10.1 Staff Costs

|                                             | This year<br>£    | Last year<br>£    |
|---------------------------------------------|-------------------|-------------------|
| 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                     |                   |                   |
| <b>Total staff costs</b>                    | <b>283,969.86</b> | <b>261,143.86</b> |

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<br>£ | Last year<br>£ |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|----------------|
| 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<br>£ | Last year<br>£ |
|-----------------------|----------------|----------------|
| 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<br>£ | Last year<br>£ |
|----------------------------------------------------------------------------------------|----------------|----------------|
| 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 |
|-------------------------------|-------------------|--------------------|
|                               | £                 | £                  |
| <b>11.1 Cost or valuation</b> |                   |                    |
| At 01 September 2024          | -                 | 1,213.45           |
| Additions                     | 3,793.62          | 573.00             |
| Disposals                     | -                 | -                  |
| Revaluations                  | -                 | -                  |
| Transfers                     | -                 | -                  |
| At 31 August 2025             | <u>3,793.62</u>   | <u>1,786.45</u>    |

#### 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 | <u>1,132.14</u> | <u>495.25</u> |

### 11.3 Net book value

|                      |                 |                 |
|----------------------|-----------------|-----------------|
| At 01 September 2024 | (782.83)        | 1,213.45        |
| At 31 August 2025    | <u>2,661.48</u> | <u>1,291.20</u> |

## 12. Debtors: Amounts falling due within one year

|               | Total funds 2025 |                 |
|---------------|------------------|-----------------|
|               | £                |                 |
| Trade debtors |                  | 8,573.29        |
| <b>Total</b>  |                  | <u>8,573.29</u> |

## 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        |
| <b>Total</b>             | <u>281,210.71</u> | <u>232,602.02</u> |

## 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         |
| <b>Total</b>                 | <u>7,555.24</u>  | <u>5,354.18</u>  |

## 15. Charity funds

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

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

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

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

### 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 |                      |                                                 |        | TOTAL     |
|-----------------|------------------------------------------------|-------------------------------|----------------------|-------------------------------------------------|--------|-----------|
|                 |                                                | Remuneration                  | Pension contribution | Redundancy (including loss of office)/ex gratia | Other  |           |
|                 |                                                | £                             | £                    | £                                               | £      | £         |
| 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<br>£ | Last year<br>£ |
|------------------------------|----------------|----------------|
| Travel                       |                |                |
| Subsistence                  |                |                |
| Accommodation                |                |                |
| Other (please specify):      |                |                |
| Computer equip, consumables, | 7,936.55       | 6,881.11       |
| stationary, Admin costs      |                |                |
| 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<br>£ | Last year<br>£ |
|----------------|----------------|
| 16             | 16             |

**Total**

|           |           |
|-----------|-----------|
| <b>16</b> | <b>16</b> |
|-----------|-----------|

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.

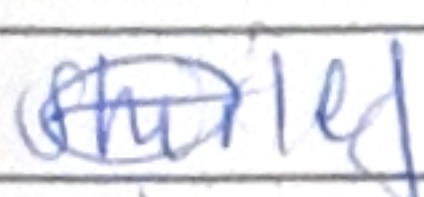


Independent examiner's statement      The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of The Association of Chartered Certified Accountants.

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:



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



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.