

WEST HILL PRE-SCHOOL

England & Wales · Charity number 1162644

Details

Status	Registered
Legal form	Charitable company
Company number	09308414
Registered	2015-07-13
Register	View on the Charity Commission register

Contact

Address	West Hill Village Hall Beech Park West Hill Ottery St. Mary Devon EX11 1UQ
Phone	01404812616
Email	whpreschooloffice@gmail.com
Website	www.westhillpreschool.com

Activities

Objects: TO ENHANCE THE DEVELOPMENT AND EDUCATION OF CHILDREN UNDER STATUTORY SCHOOL AGE BY ENCOURAGING PARENTS TO UNDERSTAND AND PROVIDE FOR THE NEEDS OF THEIR CHILDREN THROUGH COMMUNITY GROUPS

Activities: West Hill Pre-School is an established provider of quality childcare and education, with consistently impressive Ofsted reports. Operating for over 25 years in the heart of the beautiful East-Devon village of West Hill, we have a dedicated and well-loved team of qualified staff with a wealth of experience.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services
- **What:** Education/training
- **Who:** Children/young People

Geography

- Devon

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£189,739	£161,949	-	-
2024-08-31	£141,791	£143,507	-	-
2023-08-31	£130,959	£134,196	-	-
2022-08-31	£114,139	£135,777	-	-
2021-08-31	£118,291	£114,970	-	-
2020-08-31	£79,590	£80,950	-	-

Trustees

Name	Role	Appointed
Samuel Lees	Chair	2024-10-09
Emma Dashwood		2024-10-09
Francesca Thomas-Davies		2023-10-18
Heather Victoria Priddle		2025-11-05
Helen Elizabeth Barry		2023-10-18
Nicola Louise Rees		2023-10-18
Sarah Gill		2024-10-09
Sophie Natasha Priddle		2023-10-18

Accounts



West Hill Pre-School
(A Company Limited by Guarantee) Unaudited
Financial Statements
Period: 1st September 2024 to 31st August 2025

West Hill Pre-School
Unaudited Financial Statements
Period: 1st September 2024 to 31st August 2025

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West Hill Pre-School
Unaudited Financial Statements
Period: 1st September 2024 to 31st August 2025

Legal & Administrative Information

Charity Name	West Hill Pre-School
Charity Commission Registration Number	1162644
Companies House Registration Number	09308414
Registered Address	West Hill Village Hall Beech Park, West Hill, Ottery St. Mary, Devon, EX11 1UQ
Current Trustees	• Nicola Rees (Chair until 9th October 24 Secretary from 9th October 24) • Sam Lees (Chair from 9th October 24) • Sarah Grace Bennett (Secretary resigned 9th October 2024) • Helen Barry (Treasurer) • Sophie Priddle (Treasurer) • Sarah Gill (Safeguarding Lead) • Francesca Thomas-Davies • Emma Dashwood • Heather Priddle (from 7th May 2025) • Heather Bull 9th October 2024 to 9th July 2025
Independent Examiner	Karen Silcox MAAT Plumtree Bookkeeping & Accountancy 19 Beverley Close Exeter EX2 5NJ

Structure, Government and Management

How is the charity constituted?	Charitable Company. Private Limited Company by guarantee without share capital use of 'Limited' exemption incorporated on 12th November 2014. Charity registered with the Charity Commission 13th July 2015
Type of governing document	Articles of Association
How are the trustees selected?	Elected by members or co-opted by trustees

West Hill Pre-School Report of the Trustees (including report of the Directors) Period 1st September 2024 to 31st August 2025

The trustees, who are also Directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st August 2025.

The Trustees Report has been prepared in line with Companies Act 2006 relating to small companies and the Charities (Accounts and Reports) Regulations 2008.

Objectives and Activities

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 by:

- Offering appropriate play, education and care facilities and family learning ensuring opportunities for all children whatever their race, culture, religion, means or ability;
- 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 area.

Activities which demonstrate these objectives have been met include:

- Pre-School is open 5 days a week (term time), during the hours of 09.15-15.15.
- Sessions offer flexibility to meet the individual needs of parents/carers. The day is split into sessions and parents are free to choose a combination of sessions.
- Pre-School runs an After School Club session from the end of the school day to 18.00 in the evening (to 17.30 for 2024/25). This session includes Primary School aged children. The After School Club runs Monday – Friday term time.
- Pre-School runs a Breakfast Club, opening at 08.00, allowing Primary School aged children, or Pre-School children aged 3 and above, to arrive from 08.00 and be in the relevant setting for Primary School or Pre-School. The Breakfast Club runs Monday – Friday term time.
- Places are available to children at 2 years. Pre-School accepts Devon County Council funding for 2-year olds and 3-4 year olds and is also happy to receive payment from parents/carers either in full or in instalments via cash, cheque, BACS or childcare vouchers.
- Pre-School uses the Early Years Foundation Stage curriculum and links all areas of Learning and Development into the daily planning and observations.
- Pre-School's approach to learning promotes the development of creativity, individuality and self-confidence. Our environment incorporates both indoor and outdoor 'learning' – the philosophy being 'what can be learnt inside can be learnt outside'.
- Pre-School incorporates the Government's literacy 'guidelines' 'Letters and Sounds' into the daily routine, thus developing children's speaking and listening skills from an early age.
- Pre-School has a large selection of toys and equipment. These are reviewed regularly and updated to ensure they link to the children's current interests.
- Different activities are planned each day such as craft, painting, and baking, and include plenty of outdoor play, weather permitting.
- All staff are fully trained with relevant qualifications and attend first aid and safeguarding training regularly.

Objectives and Activities (continued)

- Parental/carer involvement takes place in a variety of ways. Parents can join the committee and actively participate with the overall running of the Pre-School, volunteer on an ad hoc basis or help plan and run fundraising events.

West Hill Pre-School Report of the Trustees (including report of the Directors) Period 1st September 2024 to 31st August 2025

- Parents/carers receive regular communication regarding Pre-School matters and also receive constant updates regarding their child's development via online profiles and parents evenings are offered (more information below).
- Pre-School aims to ensure all sections of its community have access to the setting through open, fair and clearly communicated procedures.

The trustees have given due consideration to the Charity Commission's published guidance on the Public Benefit requirement under the Charities Act 2011.

The trustees are satisfied that the activities outlined above meet the public benefit purpose of the advancement of education.

Achievement and Performance

The 2024/2025 academic year continued with Natalie Taylor as Pre-School Manager. Numbers were slightly lower during the Autumn Term, however numbers of children picked up throughout the year at a steady rate, increasing to our maximum.

The year started with 24 children on the register (23 in 23-24, and 39 in 22-23) and ended with 38 children (31 in 23-24) a number of children were already scheduled for start dates throughout the academic year, and with new interest numbers gradually rose without a pressure to advertise the setting.

With 24 children on the register numbers were roughly the same as the previous year for the autumn term. Pre-school continued to operate 5 days a week with both morning and afternoon sessions being offered.

By the start of the Summer Term numbers of children on the register had reached 38, higher than the previous year.

We continue to have the wonderful Mrs Wilson from JW Dance join us on Tuesday mornings. This session gives the children lots of opportunity to dance and move to music led by a professional dance teacher.

This academic year the Pre-School arranged two Parents evenings. Parents were invited into the setting to discuss their child's development and progress. These were really successful, and the parents all appreciated the dedicated time to spend talking about their child without the rush of the morning drop off or an afternoon pick up.

Celebrations that we all enjoyed at the Pre-School with the children and their families were:

- Harvest festival.
- Mother's Day, this was held in the Pre-School garden with decorated tables. The children loved getting the garden ready and then serving lots of yummy cakes to the parents and carers.

Achievement and Performance (continued)

West Hill Pre-School Report of the Trustees (including report of the Directors) Period 1st September 2024 to 31st August 2025

- Easter Egg Hunt around the school field with the reception class in West Hill Primary School. There were clues to follow and an easter egg at the end for each child.
- Father's day – a lovely opportunity to celebrate, with some lovely gifts made by the children.
- Sports day held in the school field with parents able to watch, we had a mix of races, relays, and a parent's race.
- Graduation Ceremony – a lovely way to end the academic year with all of our graduating children celebrating their successes in Pre-School.

The Pre-School extended the offer of After School Club to every day of the week during the Summer Term, which was previously Monday - Thursday. The After-School Club is open to all children from both the Pre-School and Primary school between the ages of 3 and 11. This has continued to be a popular provision for the school.

A Breakfast Club started at the beginning of October 2024, running on a Monday, Thursday and Friday due to staff availability. It started with initially low numbers, following a higher volume of numbers interested. Running into the Spring Term the numbers attending became more viable for the service to run, with ad hoc bookings being taken whilst they could be accommodated. In the Summer Term the Breakfast club was extended to open every day of the week.

Both the expansion of the After School Club and Breakfast Club to each weekday was supported via an Expansion Wraparound Grant from the County Council. This has allowed us as a setting to staff these sessions, running on initially low numbers until it has viable numbers.

In December 2024 an incident occurred that has been reported to Ofsted and the Charity Commission. This related to the pick-up arrangements for children in After School Club from West Hill Primary School. Measurements were put in place immediately to ensure all Key Stage 1 children are collected from within the building, rather than in the playground from separate teachers, and high-vis jackets are worn by both staff and children to ensure they are visible and distinguishable from other children being collected at the end of the school day. Measures have been extended further at the start of the 2025/26 academic year by the Primary School to ensure the two key stage groups can be collected within the school in one location.

The committee organised the following fundraising events:

- Christmas bazaar with raffle
- Cake Sales x 3
- Smarties challenge
- Summer Fete stall (sweets, refreshments, lucky dip).

Communication with Pre-School members and local community continues through:

- Whatsapp group communication (parent led group)
- Facebook page and Instagram page
- Advertising toddler group – prices continuing at the same rate as 23-24.
- Advertising the setting on social media, local village magazine and in the school newsletter.

Achievement and Performance (continued)

Staffing

West Hill Pre-School Report of the Trustees (including report of the Directors) Period 1st September 2024 to 31st August 2025

Recruitment has once again been a huge part of Pre-School over various terms. We have been exceptionally busy running at maximum capacity in all our sessions and working hard to add to our staff numbers to keep the Pre-School running in the same way for the terms and years ahead.

5 new staff members are due to start in September 2025:

Carrie Anne Pavour (After School Club)

Jess Vidgeon (Apprentice)

Kay Mclachlan (Assistant)

Lucy Barber (Early Years Educator)

Meg Lomas (Assistant)

Staff members that have left the setting are:

Michelle Frost (August 2025)

Future Plans

- To open a holiday club for children aged 3 to 11.
- Continue to raise funds through committee run events.
- Applying for grants and gaining funding for medium to long term setting improvements. •
To provide further Pre-school and wraparound places by investing in additional staffing

Financial Review

- Income for 24-25 was £189,739. This is compared with £141,791 in 23-24 (an increase of £47,948).
- Income from Early years funding was £110,637 (£73,118 in 23-24). Funding rates increased in April 2025, and the increasing number of children on the register through the year resulted in a higher value of funding in 24-25. A larger proportion of children in the setting used funding, rather than fee paying sessions.
- Fees from parents totalled £17,368 (£27,299 in 23-24). This reduction in Fees from parents is due to the number of funded sessions rising, hence the increased value in Early years funding).
- Consumable charges totalled £12,292 (£7,410 in 23-24).
- After school club income totalled £34,836 (an increase of £15,221). This increase is due to After School Club increasing back to five days a week. Most After School Club sessions hold a waiting list due to capacity being reached.
- Fundraising raised £3,375 (Income less costs).
- Expenditure for the year was £161,949. (23-24 was £143,507, an increase of £18,442).
- There has been one increase in wages, in April 2025 to bring all staff pay above national minimum wage and to increase other staff wages in line with inflation.
- Largest expenditure were wages of £131,691. (23-24 was £118,043, an increase of £13,648). • Rent was £12,397 (an increase of £1,660 largely due to increased rental rates of the Village Hall).
- Administration costs e.g. DBS clearance checks, insurance, phone, Ofsted came to £2,001(an increase of £67).
- Two apprenticeships commenced in October 2024 for existing staff.
- One outstanding invoice for childcare was paid for on 04/09/2025 to the value of £108 (included in above figures)

West Hill Pre-School Report of the Trustees (including report of the Directors) Period 1st September 2024 to 31st August 2025

Reserves Policy

At the year-end, the charity's unrestricted reserves amounted to £75,190. £32,831 is held in a savings bank account by the trustees as a designated fund as provision for any future redundancy payments. The remaining reserves cover between 1-2 months unrestricted expenditure.

STATEMENT OF TRUSTEE'S RESPONSIBILITIES

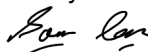
The trustees (who are also the directors of West Hill Pre-School) are responsible for preparing the annual report and the accounts in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice. Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company for that period. In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities

This report, which have been prepared in accordance with the provisions in the Companies Act 2006 relating to small companies, was approved by the trustees on and signed on 09/02/2026 their behalf by:



Sam Lees, Chair



CHARITY COMMISSION
FOR ENGLAND

Independent examiner's report on the accounts

Report to the
trustees/directors/
members of

West Hill Pre-School

On accounts for the
year
ended

31st August 2025

Charity no.:	1162644	Company no.:	09308414
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Set out on pages

1-19

Responsibilities and basis
of report

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

As the charity's trustees of the Company (who are also the directors of the company for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

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

I have completed my examination. I confirm that no material matters have come to my attention which gives me cause to believe that:

- the accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Independent examiner's
statement

Signed:

Karen Silcox

Date:

17 / 02 / 2026

Name:

Karen Silcox

Relevant professional qualifications

Member of Association of Accounting Technicians Licence number 1003207

Address:

19 Beverley Close Exeter EX2 5NJ

Charity Name West Hill Pre School		Charity No	1162644	
		Company No	09308414	
Annual accounts for the period				
Period start date		To	Period end date	
	01/09/2024			31/08/2025

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

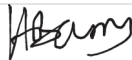
		Unrestricted funds	Restricted income funds	Total funds	Prior year funds
		£	£	£	£
Income (Note 3)					
Income from:					
Donations and legacies		4,031	6,000	10,031	5,996
Charitable activities		179,242	-	179,242	135,355
Investments		466	-	466	440
Total		183,739	6,000	189,739	141,791

Expenditure (Note 4)					
Expenditure on:					
Raising funds		656	-	656	874
Charitable activities		155,293	6,000	161,293	142,633
Total		155,949	6,000	161,949	143,507

Net movement in funds		27,790	-	27,790	- 1,716
Reconciliation of funds:					
Total funds brought forward		47,280	-	47,280	48,996
Total funds carried forward		75,070	-	75,070	47,280

Charity Name West Hill Pre-School	Charity No 1162644	Company No 09308414
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Section B Balance sheet

Balance as at 31 August 2025	Unrestricted funds	Restricted income funds	Total this year	Total last year
	£	£	£	£
Fixed assets	F01	F02	F04	F05
Tangible assets (Note 7)	-	-	-	-
Total fixed assets	-	-	-	-
Current assets				
Debtors (Note 8)	730	-	730	2,474
Cash at bank and in hand (Note 10)	75,190	-	75,190	45,934
Total current assets	75,920	-	75,920	48,408
Creditors: amounts falling due within one year (Note 9)	850	-	850	1,128
Net current assets/(liabilities)	75,070	-	75,070	47,280
Total net assets or liabilities	75,070	-	75,070	47,280
Funds of the Charity				
Restricted income funds (Note 12)	-	-	-	-
Designated funds (Note 12)	32,831		32,831	32,365
Unrestricted funds	42,239		42,239	14,915
Total funds	75,070	-	75,070	47,280
<i>The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.</i> <i>The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.</i> <i>These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.</i>				
Signed by one or two trustees/directors on behalf of all the trustees/directors		Print Name		Date of approval dd/mm/yyyy
		West Hill Pre-School Treasurer		13 / 02 /
Signature of director authenticating accounts being sent to Companies House		Signature		Date dd/mm/yyyy
				16 / 02 /
Sam Lees				Print name

2026

2026

Note 1 Basis of preparation

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items 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:

- 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
- 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.

1.2 Going Concern

The trustees consider there are no material uncertainties about the charity's ability to continue as a going concern.

1.3 Accounting Policies

The accounts present a true and fair view and no changes have been made to the accounting policies adopted in note 2

1.4 Material prior year errors

No material prior year errors have been identified in the reporting period.

Note 2 Accounting Policies 2.1 Income

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;
- 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).

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.

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.

2.2 Expenditures & 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.

Creditors

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

Basic Financial Instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments.

The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7

FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.

2.3 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 £500. They are valued at cost. The depreciation rates and methods used are disclosed in note 7.

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.

West Hill Pre-School

Section C Notes to the accounts. Year end to 31st August 2025

Note 3 Income

	Analysis of income	Unrestricted funds	Restricted income funds	Total funds	Prior year
				£	£
	General grants provided by government/other charities	-	6,000	6,000	2,900
	Donated goods, facilities and services	-	-	-	-
	Fundraising	4,031	-	4,031	3,096
	Total	4,031	6,000	10,031	5,996

Charitable activities:	Early Year Funding	110,637		110,637	73,118
	Fees - Parents	17,368		17,368	27,299
	Fees After School Club	34,836		34,836	19,615
	Fees - Toddlers	333	-	333	346
	Other	16,068	-	16,068	14,977
	Total	179,242		179,242	135,355

Income from investments :	Interest income	466	-	466	440
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Total Income:		183,739	6,000	189,739	141,791
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Note 4 Expenditure

Analysis	Unrestricted funds	Restricted income	Total funds	Prior Year
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West Hill Pre-School

Section C Notes to the accounts. Year end to 31st August 2025

		funds		
Expenditure on raising funds:			£	£
Staging fundraising events	656	-	656	874
Total expenditure on raising funds	656	-	656	874

Analysis	Unrestricted funds	Restricted income funds	Total funds	Prior Year
Expenditure on charitable activities:				
Employment costs	131,691	-	131,691	118,043
Staff training and other staff costs	873	-	873	2,419
Consumables	2,989	-	2,989	1,190
Licences			-	735
Equipment	1,022	6,000	7,022	4,179
Entertainment / classes			-	850
Rent	12,397		12,397	10,737
Insurance	1,201		1,201	808
Administration	2,001		2,001	1,934
Other expenses	2,269		2,269	531
Accountancy & Independent Examination Fee	850		850	1,000
Depreciation	-		-	207
Total expenditure on charitable activities	155,293	6,000	161,293	142,633

TOTAL EXPENDITURE	155,949	6,000	161,949	143,507
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Note 5 Details of certain types of expenditure - Fees for examination of the accounts

			This year	Last year
			£	£

West Hill Pre-School

Section C Notes to the accounts. Year end to 31st August 2025

Independent examiner's fees	850	1,000
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Note 6 Paid employees

6.1 Staff Costs		
	This year	Last year
	£	£
Salaries and wages	127,655	110,796
Social security costs	8,790	5,621
Employment allowance	- 7,182	0
Pension costs (defined contribution scheme)	2,428	1,626
Other employee benefits	-	-
Total staff costs	131,691	118,043

Last year the employment allowance of £5,247 was shown as other income.

This year, no employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000. This is the same as last year.

6.2 Average head count in the year		This year	Last year
		Number	Number
	Charitable Activities	7	10
	Governance	1	1
	Total	8	11

Note 7 Tangible Fixed Assets

7.1 Cost or valuation

	Fixtures, fittings and equipment
	£

West Hill Pre-School

Section C Notes to the accounts. Year end to 31st August 2025

At the beginning of the year	2,396
Additions	-
Disposals	-
At end of the year	2,396

7.2 Depreciation

Assets are depreciated at 25% on a straight line basis

At beginning of the year	2,396
Disposals	-
Depreciation	-
At end of the year	2,396

7.3 Net Book Value

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

Note 8 Debtors and Prepayments - Analysis

	This year	Last year
	£	£
Trade debtors	-	-
Prepayments and accrued income	507	1,382
Other debtors	223	1,092
Total	730	2,474

Note 9 Creditors and Accruals- Analysis

	Amounts falling due within one year	
	This year	Last year
	£	£
Trade creditors		253
Accruals and deferred income	850	875
Total	850	1,128

Note 10 Cash at bank and in hand

	This year	Last year
	£	£
Cash at bank and on hand	75,190	45,934
Total	75,190	45,934

Note 11 Fair value of assets and liabilities

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. These are initially recognised at transaction value and subsequently measured at settlement value. The charity has minimal exposure to credit risk as the number of creditors is very low. The charity manages its exposure to liquidity risk by holding funds in short term cash deposits. This is the same as last year.

Note 12 Charity funds**12.1 Details of material funds held and movements during the CURRENT reporting period.**

Fund names	Type	Purpose and Restrictions	Fund balances brought forward	Income	Expenditure	Transfers	Fund balances carried forward
			£	£	£	£	£

West Hill Pre-School

Simon Gibson Grant	Restricted	Garden improvements	-	6,000	- 6,000	-	-
Redundancy Funds	Designated	Funds set aside to cover potential of redundancy costs should charity need to close	32,365	-	-	466	32,831
Unrestricted Funds	Unrestricted	General purposes of the charity	14,915	183,739	- 155,949	- 466	42,239
Total Funds as per balance sheet			47,280	189,739	- 161,949	-	75,070

All funds are held in £GBP

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

Fund names	Type	Purpose and Restrictions	Fund balances brought forward	Income	Expenditure	Transfers	Fund balances carried forward
			£	£	£	£	£
Grant Equipment	Restricted	Purchase of Equipment	-	2,900	- 2,900	-	-
Redundancy Fund	Designated	Funds set aside to cover potential of redundancy costs should charity need to close	31,810	-	-	555	32,365
Unrestricted	Unrestricted	General purposes of the charity	17,186	138,891	- 140,607	- 555	14,915
Total Funds as per balance sheet			48,996	141,791	- 143,507	-	47,280

Note 13 Transactions with trustees and related parties

benefits

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity. This is the same as last year.

The charity's insurance policy includes trustee indemnity cover.

13.2 Trustees' expenses

There were no trustee expenses incurred in this financial year. This was the same as last year.

13.3 Related party transactions

There were no related party transactions during the year. This was the same as last year.

Note 14 Taxation

The charity is considered to pass the tests set out in Paragraph 1 schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable trust for UK tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income and capital gains received within the categories covered by Part 10 of the Income Tax Act 2007 and Part 3 of the Taxation of Chargeable Gains Act 1992, to the extent that such income and gains are applied exclusively to charitable purposes. No tax charges have arisen in the charity.

Title	Signing of Balance Sheet for West Hill Pre School 24-25...
File name	Trustees_Report_24-25_v4_signed.pdf
Document ID	6abe363f2d4d345f50259ca168e0d00dcd65afa0
Audit trail date format	DD / MM / YYYY
Status	● Signed

Document history



13 / 02 / 2026
16:53:22 UTC+1

(chair@westhillpreschool.com) and Karen Silcox
Sent for signature to West Hill Pre-School Treasurer
(treasurer@westhillpreschool.com), Sam Lees



13 / 02 / 2026
18:13:30 UTC+1

(plumtreebookkeeping@gmail.com) from
plumtreebookkeeping@gmail.com
IP: 81.102.165.101

Viewed by West Hill Pre-School Treasurer
(treasurer@westhillpreschool.com)
IP: 31.94.2.104



13 / 02 / 2026
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Signed by West Hill Pre-School Treasurer
(treasurer@westhillpreschool.com)
16 / 02 / 2026 Viewed by Sam Lees
(chair@westhillpreschool.com)



19:42:26 IP: 141.195.151.133
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Title	Signing of Balance Sheet for West Hill Pr
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WEST HILL PRE-SCHOOL

England & Wales - Charity number 1162644

Accounts

WEST HILL PRE-SCHOOL
(A company limited by guarantee)

UNAUDITED FINANCIAL STATEMENTS

YEAR TO 31ST AUGUST 2024

WEST HILL PRE-SCHOOL
UNAUDITED FINANCIAL STATEMENTS
YEAR TO 31ST AUGUST 2024

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WEST HILL PRE-SCHOOL
LEGAL AND ADMINISTRATIVE INFORMATION
YEAR TO 31ST AUGUST 2024

CHARITY NAME	West Hill Pre-School
REGISTERED CHARITY NUMBER	1162644
REGISTERED COMPANY NUMBER	09308414 (England and Wales)
REGISTERED ADDRESS	West Hill Village Hall Beech Park West Hill Ottery St Mary Devon EX11 1UQ
CURRENT TRUSTEES	Samuel Lees (Chair) Nicky Rees (Secretary) Sophie Priddle (Treasurer) Helen Barry (Treasurer) Sarah Gill (Safeguarding Lead) Heather Bull Emma Dashwood Francesca Thomas-Davies
INDEPENDENT EXAMINER	Mr M B J Cronin MAAT FCIE Bowhill Bookkeeping Services 172 Newman Road Exeter EX4 1PQ

WEST HILL PRE-SCHOOL
REPORT OF THE TRUSTEES INCLUDING DIRECTORS' REPORT
FOR THE YEAR TO 31ST AUGUST 2024

The trustees, who are also Directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st August 2024.

The financial statements have been prepared 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) (effective 1 January 2019) – (Charities SORP (FRS 102)) and with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102). The financial statements have also been prepared with the Charities Act 2011 and 2022 amendments and the small Companies regime (section 419 (2) of the Companies Act 2006.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The organisation is a charitable company limited by guarantee, incorporated on 12th November 2014 and registered as a charity with the Charity Commission on 13th July 2015. The company was established under a Memorandum of Association which established the objectives and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £10.

The trustees are elected by the members or co-opted by the trustees. One third of the members must retire at the AGM but members may be reappointed at the AGM.

Organisational Structure

The trustees who served during the year and up to the date the report was approved are as follows:

Nicky Rees (Secretary 18th October 2023 – 20th February 2024 // Chair from 20th February 2024)
Sarah Grace Bennett (Secretary from 20th February 2024)
Helen Barry (Joined the Committee 18th October 2023 // Treasurer from 30th April 2024)
Sophie Priddle (Joined the Committee 18th October 2023 // Treasurer from 30th April 2024)
Hannah Claxton (Safeguarding Lead until 16th July 2024, resigned 16th July 2024)
Sarah Gill (Joined the Committee 27th June 2024 and became Safeguarding Lead from 16th July 2024)
Francesca Thomas-Davies (from 18th October 2023)
Yusur Goodfellow (Chair until 20th February 2024 // until 16th July 2024)
Heather Hatcher (Treasurer until 30th April 2024)
Hannah Pantling (resigned 18th October 2023)
Claire Rayner (resigned 20th February 2024)
Susannah Wragg (resigned on 18th October 2023)
Leyla Nicholls (from 18th October 2023 until 20th February 2024)

Newly appointed trustees:

Sam Lees – Elected as Committee Chair from 9th October 2024
Nicky Rees – Resigned as Chair, and elected as Secretary from 9th October 2024
Sarah Gill – Continuing as a Trustee and Committee Safeguarding Lead
Emma Dashwood and Heather Bull – New Trustees from 9th October 2024
Francesca Thomas-Davies – continuing as a Trustee.
Sophie Priddle and Helen Barry – continuing as Trustees and Committee Treasurers.
Sarah Grace Bennett - Resigned from Committee on 9th October 2024 (to remain on the Fundraising Committee).

WEST HILL PRE-SCHOOL

REPORT OF THE TRUSTEES INCLUDING DIRECTORS' REPORT

FOR THE YEAR TO 31ST AUGUST 2024

OBJECTIVES AND ACTIVITIES (continued)

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 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 area.

Activities which demonstrate these objectives have been met include:

- Pre-School runs a successful weekly toddler group open to families with babies and toddlers living in the local area.
- Pre-School is open 5 days a week (term time).
- Sessions offer flexibility to meet the individual needs of parents/carers. The day is split into sessions and parents are free to choose a combination of sessions, initially up to a maximum of 6 sessions, however further sessions are permitted if space allows.
- Pre-School runs an after school club session from the end of the school day to 5.30 in the evening. This session includes school aged children. The after school club runs Monday – Thursday term time.
- Places are available to children at 2 years. Pre-School accepts Devon County Council funding for 2-year olds and 3-4 year olds and is also happy to receive payment from parents/carers either in full or in instalments via cash, cheque, BACS or childcare vouchers.
- Pre-School uses the Early Years Foundation Stage curriculum and links all areas of Learning and Development into the daily planning and observations.
- Pre-School's approach to learning promotes the development of creativity, individuality and self-confidence. Our environment incorporates both indoor and outdoor 'learning' – the philosophy being 'what can be learnt inside can be learnt outside'.
- Pre-School incorporates the Government's literacy 'guidelines' 'Letters and Sounds' into the daily routine, thus developing children's speaking and listening skills from an early age.
- Pre-School has a large selection of toys and equipment. These are reviewed regularly and updated to ensure they link to the children's current interests.
- Different activities are planned each day such as craft, painting, and baking, and include plenty of outdoor play, weather permitting.
- All staff are fully trained with relevant qualifications and attend first aid and safeguarding training regularly.
- Parental/carer involvement takes place in a variety of ways. Parents can join the committee and actively participate with the overall running of the Pre-School, volunteer on an ad hoc basis or help plan and run fundraising events.
- Parents/carers receive regular communication regarding Pre-School matters and also receive constant updates regarding their child's development via online profiles.
- Pre-School aims to ensure all sections of its community have access to the setting through open, fair and clearly communicated procedures.

The trustees have given due consideration to the Charity Commission's published guidance on the Public Benefit requirement under the Charities Act 2011.

The trustees are satisfied that the activities outlined above meet the public benefit purpose of the advancement of education.

WEST HILL PRE-SCHOOL
REPORT OF THE TRUSTEES INCLUDING DIRECTORS' REPORT
FOR THE YEAR TO 31ST AUGUST 2024

ACHIEVEMENTS AND PERFORMANCE

The 2023/2024 academic year continued with Natalie Taylor as Pre-School Manager. Numbers were lower during the Autumn Term, however numbers of children picked up throughout the year.

The year started with 23 children on the register (39 the previous year) and ended with 31 children (44 the previous year) so there was still the need to advertise Pre-School in the local area. This was done through Facebook posts and also through the parent led Toddler group, which runs in the Village Hall on a Monday morning.

With 23 children on the register numbers were much lower than the previous year for the autumn term. Pre-school will continue to operate 5 days a week with both morning and afternoon sessions being offered.

The Summer Term began with slightly higher child numbers but lower than the previous year.

We continue to have the wonderful Mrs Wilson from JW Dance join us on Tuesday mornings. This session gives the children lots of opportunity to dance and move to music led by a professional dance teacher.

This academic year the Pre-School arranged two Parents evenings. Parents were invited into the setting to discuss their child's development and progress. These were really successful, and the parents all appreciated the dedicated time to spend talking about their child without the rush of the morning drop off an afternoon pick up.

Celebrations that we all enjoyed at the pre-school with the children and their families were:

- Harvest festival.
- Mother's Day, this was held in the pre-school garden with decorated tables. The children loved getting the garden ready and then serving lots of yummy cakes to the parents and carers.
- Easter Egg Hunt around the school field with the reception class in West Hill Primary School. There were clues to follow and an easter egg at the end for each child.
- Father's day – a lovely opportunity to celebrate, with some lovely gifts made by the children.
- Sports day held in the school field with parents able to watch, we had a mix of races, relays, and a parent's race.
- Graduation Ceremony – a lovely way to end the academic year with all of our graduating children celebrating their successes in pre-school.

The Pre-School continues to offer the After School Club, which runs Monday – Thursday term time, 3.15pm-5.30pm. The after-school club is open to all children from both the Pre-School and Primary school between the ages of 3 and 11. This has continued to be a popular provision for the school.

Enquiries have now been made as to the demand of opening a breakfast club, if this can be staffed and enough interest is shown.

The committee organised the following fundraising events:

- Christmas bazaar with raffle
- Fizz and Quiz Night
- Cake Sales x 2
- Summer Fete cake and toy stall

Communication with Pre-School members and local community continues through:

- Whatsapp group communication (parent led group)
- Facebook page and Instagram page
- Advertising toddler group – prices were agreed at a Committee meeting in July 2024 to be reduced to allow more visitors to attend, especially with siblings as previous prices were limiting numbers
- Advertising the setting on social media and in the school newsletter

WEST HILL PRE-SCHOOL
REPORT OF THE TRUSTEES INCLUDING DIRECTORS' REPORT
FOR THE YEAR TO 31ST AUGUST 2024

ACHIEVEMENTS AND PERFORMANCE (continued)

Staff update:

Recruitment has once again been a huge part of Pre-School over various terms. We have been exceptionally busy running at maximum capacity in all our sessions and working hard to add to our staff numbers to keep the pre-school running in the same way for the terms and years ahead.

New staff members:

Georgia Chapman, Pre-school Assistant, commenced June 2024
Caitlin Young, Pre-school Assistant, commenced June 2024
Hannah Sullivan, Assistant Manager, commenced July 2024
Joanna Bromley, Business Support, commenced June 2024.

Staff members that have left the setting are:

Helen Baugh – January 2024 (to remain as a bank member of staff)
Naomi Loosemore – May 2024
Felicity Carpenter – June 2024
Louise Harris – June 2024
Louise Down – July 2024 (to remain as a bank member of staff).

FUTURE PLANS:

- To open a holiday club for children aged 3 to 11.
- To expand our breakfast club and after school club wrap around care.
- Continue to raise funds through committee run events.
- Applying for grants and gaining funding for medium to long term setting improvements.

FINANCIAL REVIEW

- Income for 23-24 was £141,791. This is compared with £130,959 in 22-23 (an increase of £10,832).
- Income from Early years funding was £73,118 (£89,006 in 22-23). Numbers of children in the Spring and Summer of 22-23 were very high, resulting in a high amount of funding being received in those terms. The Autumn term in 23-24 started with a big fall in numbers, due to a high number of the previous years' children starting school, therefore the EYEF income fell dramatically that term.
- Fees from parents totalled £27,299 (£19,608 in 22-23).
- After school club income totalled £19,615 (an increase of £8,850). This increase is due to After School Club increasing back to four days a week.
- Fundraising raised £2,222 (Income less costs).
- Expenditure for the year was £143,507. (22-23 was £134,196, an increase of £9,311).
- There has been one increase in wages, in April 2024 to bring all staff pay above national minimum wage.
- Largest expenditure were wages of £118,043. (22-23 was £110,951, an increase of £7,092).
- Rent was £10,737 (an increase of £1,471, largely due to after school club hall hire).
- Administration costs e.g. DBS clearance checks, insurance, phone, Ofsted came to £1,934 (a decrease of £1,432).
- The Pre-School previously invested in staff training for Helen Baugh who undertook Level 3 training (£1,400). The total of this course cost was claimed back in instalments following Helen's resignation, as the study remained ongoing. Two apprenticeships will commence in October 2024 for new staff.
- There is a deficit of £1,716, this compares to a deficit in 22-23 of £3,237.
- Three invoices for childcare remained outstanding from 23-24, to the value of £1,092. The balance of these three was paid by 11/11/2024.

WEST HILL PRE-SCHOOL

REPORT OF THE TRUSTEES INCLUDING DIRECTORS' REPORT

FOR THE YEAR TO 31ST AUGUST 2024

FINANCIAL REVIEW (continued)

- The opening balance for the current account was £14,578 and closing balance was £13,569.
- The savings account (used as an emergency fund) opened with £31,925 and closed with £32,365. The only activity on this account was interest paid in, and a grant received and transferred into the general account.

Accounts will be examined by an independent examiner and a final full set of accounts will be sent to Companies House and the Charity Commission in due course.

Finally, we would like to say thank you again to everyone who has supported Pre-School over the past year. Particularly our wonderful and dedicated committee, who have been so supportive to our staff team, taking time out of their busy schedules to help when required. We are confident we can have another successful year seeing the children thrive in a supportive environment where staff and parents work alongside each other for the benefit of the children.

RESERVES POLICY

At the year-end, the charity's unrestricted reserves amounted to £47,280. £32,365 is held in a savings bank account by the trustees as a designated fund as provision for any future redundancy payments. The remaining reserves cover between 1-2 months unrestricted expenditure.

STATEMENT OF TRUSTEE'S RESPONSIBILITIES

The trustees (who are also the directors of West Hill Pre-School) are responsible for preparing the annual report and the accounts in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice. Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company for that period. In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities

This report, which have been prepared in accordance with the provisions in the Companies Act 2006 relating to small companies, was approved by the trustees on 12/2/2025 and signed on their behalf by:

.....
Trustee

SAM LEES

WEST HILL PRE-SCHOOL
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
WEST HILL PRE-SCHOOL

I report on the accounts of the company for the year to 31st August 2024 which are set out on pages 8 to 15.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and I have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Mr M Cronin MAAT FCIE
Bowhill Bookkeeping Services
172 Newman Road
Exeter
EX4 1PQ

Martin Cronin

Date *14/2/2025*

WEST HILL PRE-SCHOOL

STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)

YEAR ENDED 31ST AUGUST 2024

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
INCOME FROM:							
Donations	12	73,118	2,900	76,018	89,550	500	90,050
Charitable activities	13	47,260	-	47,260	30,673	-	30,673
Other trading activities: Fundraising income		3,096	-	3,096	3,817	-	3,817
Investment income: Bank interest		440	-	440	115	-	115
Other		14,977	-	14,977	6,304	-	6,304
TOTAL		<u>138,891</u>	<u>2,900</u>	<u>141,791</u>	<u>130,459</u>	<u>500</u>	<u>130,959</u>
EXPENDITURE ON:							
Raising Funds		874	-	874	800	-	800
Charitable activities	14	139,733	2,900	142,633	132,896	500	133,396
TOTAL		<u>140,607</u>	<u>2,900</u>	<u>143,507</u>	<u>133,696</u>	<u>500</u>	<u>134,196</u>
NET MOVEMENT IN FUNDS		(1,716)	-	(1,716)	(3,237)	-	(3,237)
RECONCILIATION OF FUNDS:							
TOTAL FUNDS BROUGHT FORWARD		<u>48,996</u>	<u>-</u>	<u>48,996</u>	<u>52,233</u>	<u>-</u>	<u>52,233</u>
TOTAL FUNDS CARRIED FORWARD		<u>47,280</u>	<u>-</u>	<u>47,280</u>	<u>48,996</u>	<u>-</u>	<u>48,996</u>

WEST HILL PRE-SCHOOL

BALANCE SHEET

AS AT 31st AUGUST 2024

	Note	£	At 31 st August 2024 £	At 31 st August 2023 £
FIXED ASSETS				
Computer Equipment	4		-	207
CURRENT ASSETS:				
Debtors	5	2,474		3,765
Cash at bank and in hand		45,934		46,503
		<u>48,408</u>		<u>50,268</u>
LIABILITIES:				
Creditors: Amounts falling due within one year	6	(1,128)		(1,479)
				<u>48,789</u>
NET CURRENT ASSETS			47,280	
TOTAL NET ASSETS			<u>47,280</u>	<u>48,996</u>
THE FUNDS OF THE CHARITY:				
Unrestricted Funds		14,915		17,186
Designated Funds	7	32,365		31,810
				<u>48,996</u>
TOTAL CHARITY FUNDS			<u>47,280</u>	<u>48,996</u>

For the year ending 31st August 2024, the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The notes on pages 10 -15 form an integral part of these accounts.

Responsibilities of trustees

- The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act - however in accordance with section 145 of the Charities Act 2011 the accounts have been examined by an independent examiner whose report appears on page 7.
- The trustees acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 and were approved by the trustees on.....12/..2/..2025..... and signed on their behalf by:


Trustee
SAM LEES

WEST HILL PRE-SCHOOL
NOTES TO THE FINANCIAL STATEMENTS
YEAR TO 31ST AUGUST 2024

1. ACCOUNTING POLICIES

a) Basis of Accounting

The financial statements have been prepared 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) (effective 1 January 2019) – (Charities SORP (FRS 102)) and with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102). The financial statements have also been prepared with the Charities Act 2011 and 2022 amendments and the small Companies regime (section 419 (2) of the Companies Act 2006).

West Hill Pre-School meets the definition of a public benefit entity under FRS 102.

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to the accounts.

b) Tangible Fixed Assets

Computer equipment costing more than £500 is capitalised and depreciated at 25% on a straight-line basis.

c) Debtors

Other debtors are measured at their recoverable amounts.

d) Cash at bank

Cash at bank includes short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

e) Creditors

Creditors are recognised when the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

f) Income

All income is included in the Statement of Financial Activities when the charity is legally entitled to the income, receipt is probable and the amount can be quantified with reasonable accuracy.

Donations and grants are recognised when received by or on behalf of the charity.

Fees are recognised when they become due.

WEST HILL PRE-SCHOOL
NOTES TO THE FINANCIAL STATEMENTS
YEAR TO 31ST AUGUST 2024

1. ACCOUNTING POLICIES (continued)

g) Expenditure

Expenditure is included on an accruals basis.

Raising funds are those costs incurred in fundraising.

Charitable expenditure are costs incurred by the charity in the delivery of its activities and services for its beneficiaries.

h) Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

i) The Funds of the Charity

Funds held by the charity are:

Restricted Funds

These are funds which can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when the funds are raised for particular purposes.

Unrestricted Funds

These are funds that are not subject to any restrictions regarding their use and are available for application within the charitable objects for the general purposes of the charity.

Designated Funds

These are funds that are earmarked by the trustees for specific purposes in the future. The trustees have the power to re-designate such funds within the unrestricted funds.

j) Financial Instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

k) Going concern

The trustees consider there are no material uncertainties about the charity's ability to continue as a going concern.

2. LEGAL STATUS OF THE CHARITY

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £10.

3. TAXATION

As a charity, West Hill Pre-School is exempt from tax on income and gains falling within sections 466 to 493 of the Corporation Tax Act 2010 to the extent that these are applied to its charitable purposes. No tax charges have arisen in the charity.

WEST HILL PRE-SCHOOL
NOTES TO THE FINANCIAL STATEMENTS
YEAR TO 31ST AUGUST 2024

4. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
At 1 September 2023 & 31 st August 2024	2,396
DEPRECIATION	
At 1 September 2023	2,189
Charge for year	207
At 31 st August 2024	2,396
NET BOOK VALUE	
At 31 st August 2024	-
At 31 st August 2023	207

5. DEBTORS

	2024 £	2023 £
Other Debtors	1,092	2,582
Prepayments	1,382	1,183
	2,474	3,765

6. CREDITORS: Amounts falling due within one year

	2024 £	2023 £
Other Creditors	253	754
Accruals	875	725
	1,128	1,479

7. DESIGNATED FUNDS

Monies have been placed in a savings bank account as provision for any future redundancy payments for staff and this is shown as a designated fund.

WEST HILL PRE-SCHOOL
NOTES TO THE FINANCIAL STATEMENTS
YEAR TO 31ST AUGUST 2024

8. RESTRICTED FUNDS

A grant of £2,000 was given to the charity by the Gibbins Trust to be spent on equipment which was spent during the year. A grant of £900 was given from the parish council for a pre-school play kitchen which was purchased during the year.

9. EMPLOYMENT COSTS

Total remuneration for the year amounted to £118,043.

Gross salaries amounted to £110,796. Pension costs totalled £1,626. Employer NIC amounted to £5,621. £5,247 was covered by the employment allowance shown as other income.

There were no employees with remuneration above £60,000.

The average number of employees for the year was 11.

10. TRUSTEES' REMUNERATION AND EXPENSES

No remuneration directly or indirectly out of the funds of the charity was paid or payable for the year to any trustee or any person or persons known to be connected with any of them.

The Charity's insurance included trustee indemnity insurance.

There were no trustees' expenses paid for the year ended 31st August 2024, nor for the year ended 31st August 2023.

11. RELATED PARTY TRANSACTIONS

There were no related party transactions during the year.

WEST HILL PRE-SCHOOL
NOTES TO THE FINANCIAL STATEMENTS
YEAR TO 31ST AUGUST 2024

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
INCOME FROM:						
12. Donations						
Donations	-	-	-	544	-	544
Early Years Funding and grant	73,118	-	73,118	89,006	-	89,006
Grant	-	2,900	2,900	-	500	500
	73,118	2,900	76,018	89,550	500	90,050
13. Charitable activities						
Fees – parents	27,299	-	27,299	19,608	-	19,608
Fees – After School Club	19,615	-	19,615	10,765	-	10,765
Fees – toddlers	346	-	346	300	-	300
	47,260	-	47,260	30,673	-	30,673

WEST HILL PRE-SCHOOL
NOTES TO THE FINANCIAL STATEMENTS
YEAR TO 31ST AUGUST 2024

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
14. EXPENDITURE ON:							
Charitable activities							
Employment costs	9	118,043	-	118,043	110,951	-	110,951
Staff training & other staff costs		2,419	-	2,419	1,794	-	1,794
Consumables		1,190	-	1,190	2,126	65	2,191
Licences		735	-	735	175	-	175
Equipment		1,279	2,900	4,179	2,329	435	2,764
Entertainment/Classes		850	-	850	575	-	575
Rent		10,737	-	10,737	9,266	-	9,266
Insurance		808	-	808	177	-	177
Administration		1,934	-	1,934	3,366	-	3,366
Other expenses		531	-	531	401	-	401
Gifts to Staff leavers		-	-	-	222	-	222
Accountancy & Independent exam fee		1,000	-	1,000	915	-	915
Depreciation		207	-	207	599	-	599
		139,733	2,900	142,633	132,896	500	133,396

Accounts

WEST HILL PRE-SCHOOL
(A company limited by guarantee)
UNAUDITED FINANCIAL STATEMENTS
YEAR TO 31ST AUGUST 2023

WEST HILL PRE-SCHOOL
UNAUDITED FINANCIAL STATEMENTS
YEAR TO 31ST AUGUST 2023

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WEST HILL PRE-SCHOOL
LEGAL AND ADMINISTRATIVE INFORMATION
YEAR TO 31ST AUGUST 2023

CHARITY NAME	West Hill Pre-School
REGISTERED CHARITY NUMBER	1162644
REGISTERED COMPANY NUMBER	09308414 (England and Wales)
REGISTERED ADDRESS	West Hill Village Hall Beech Park West Hill Ottery St Mary Devon EX11 1UQ
CURRENT TRUSTEES	Yusur Goodfellow (Chair) Nicky Rees (Secretary) Heather Hatcher (Treasurer) Hannah Claxton (Safeguarding Lead) Claire Rayner Helen Barry Francesca Thomas-Davies Sophie Priddle
INDEPENDENT EXAMINER	Mr M B J Cronin MAAT FCIE Bowhill Bookkeeping Services 172 Newman Road Exeter EX4 1PQ

WEST HILL PRE-SCHOOL
REPORT OF THE TRUSTEES INCLUDING DIRECTORS' REPORT
FOR THE YEAR TO 31ST AUGUST 2023

The trustees, who are also Directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st August 2023.

The financial statements have been prepared 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) (effective 1 January 2019) – (Charities SORP (FRS 102)) and with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102). The financial statements have also been prepared with the Charities Act 2011 and 2022 amendments and the small Companies regime (section 419 (2) of the Companies Act 2006.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The organisation is a charitable company limited by guarantee, incorporated on 12th November 2014 and registered as a charity with the Charity Commission on 13th July 2015. The company was established under a Memorandum of Association which established the objectives and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £10.

The trustees are elected by the members or co-opted by the trustees. One third of the members must retire at the AGM but members may be reappointed at the AGM.

Organisational Structure

The trustees who served during the year and up to the date the report was approved are as follows:

Yusur Goodfellow (Chair from 1st August 2023)
Joanna Wright (Chair from 1st December 2022 to 1st August 2023)
Felicity Carpenter (Chair to 1st December 2022)
Nicky Rees (Secretary from 18th October 2023)
Claire Pegg (Secretary from 20th September 2022 to 18th October 2023)
Heather Hatcher (Treasurer from 20th September 2022)
Martin Hayball (Treasurer to 20th September 2022) (from Committee to 20th June 2023)
Helen Barry (from 18th October 2023)
Hannah Claxton (Safeguarding Lead)
Louise Down (to Feb 2023)
Hannah Pantling (to 18th October 2023)
Sophie Priddle (from 18th October 2023)
Claire Rayner
Katie Ryan-Stansbie (from 17th October 2022 to 14th January 2023)
Francesca Thomas-Davies (from 18th October 2023)
Susannah Wragg (from 25th January 2023 to 18th October 2023)

OBJECTIVES AND ACTIVITIES

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

WEST HILL PRE-SCHOOL

REPORT OF THE TRUSTEES INCLUDING DIRECTORS' REPORT

FOR THE YEAR TO 31ST AUGUST 2023

OBJECTIVES AND ACTIVITIES (continued)

- 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.

Activities which demonstrate these objectives have been met include:

- Pre-School runs a successful weekly toddler group open to families with babies and toddlers living in the local area.
- Pre-School is open 5 days a week (term time).
- Sessions offer flexibility to meet the individual needs of parents/carers. The day is split into sessions and parents are free to choose a combination of sessions, initially up to a maximum of 6 sessions, however further sessions are permitted if space allows.
- Places are available to children at 2 years. Pre-School accepts Devon County Council funding for 2-year olds and 3-4 year olds and is also happy to receive payment from parents/carers either in full or in instalments via cash, cheque, BACS or childcare vouchers.
- Pre-School uses the Early Years Foundation Stage curriculum and links all areas of Learning and Development into the daily planning and observations.
- Pre-School's approach to learning promotes the development of creativity, individuality and self-confidence. Our environment incorporates both indoor and outdoor 'learning' – the philosophy being 'what can be learnt inside can be learnt outside'.
- Pre-School incorporates the Government's literacy 'guidelines' 'Letters and Sounds' into the daily routine, thus developing children's speaking and listening skills from an early age.
- Pre-School has a large selection of toys and equipment. These are reviewed regularly and updated to ensure they link to the children's current interests.
- Different activities are planned each day such as craft, painting, and baking, and include plenty of outdoor play, weather permitting.
- All staff are fully trained with relevant qualifications and attend first aid and safeguarding training regularly.
- Parental/carer involvement takes place in a variety of ways. Parents can join the committee and actively participate with the overall running of the Pre-School, volunteer on an ad hoc basis or help plan and run fundraising events.
- Parents/carers receive regular communication regarding Pre-School matters and also receive constant updates regarding their child's development via online profiles.
- Pre-School aims to ensure all sections of its community have access to the setting through open, fair and clearly communicated procedures.

The trustees have given due consideration to the Charity Commission's published guidance on the Public Benefit requirement under the Charities Act 2011.

The trustees are satisfied that the activities outlined above meet the public benefit purpose of the advancement of education.

ACHIEVEMENTS AND PERFORMANCE

At the end of the previous academic term Trisha Ratcliff left the setting as did Catherine Harmson and Hillary Wilson. The 2022/2023 academic year started with a new manager, Natalie Taylor, new pre-school assistants Helen Baugh, Amanda Harkness and Michelle Frost and a newly promoted Senior Assistant, Tammie Clarke. Numbers were very strong, this remained the case throughout the year.

The year started with 39 children on the register and ended with 44 children. As in previous years there were a large number of children that would be school age at the end of the summer term so there was still the need to advertise Pre-School in the local area. This was done through Facebook posts and also through our Toddler group which started back after the summer.

WEST HILL PRE-SCHOOL

REPORT OF THE TRUSTEES INCLUDING DIRECTORS' REPORT

FOR THE YEAR TO 31ST AUGUST 2023

ACHIEVEMENTS AND PERFORMANCE (continued)

With 39 children on the register numbers were very similar to the previous year for the autumn term, many children started on the minimum sessions with a view to increasing them after Christmas. Pre-school will continue to operate 5 days a week with both morning and afternoon sessions being offered.

The Spring term started with 44 children on the register and increased sessions for most of our current children. This meant a busy time for all staff but they tackled this with their usual energy and enthusiasm.

The Summer Term began in a similar way with child numbers still high and almost all sessions fully booked. This was excellent news for the pre-school, but hard work for the staff who were quite stretched following Bea's departure. The setting also unfortunately had to turn new children away or defer registration until September for new children as this cohort was so large.

The Pre-School was visited by OFSTED on 20th October 2022. The staff and children did an excellent job of representing the setting. The inspector was impressed with the learning on offer by the setting and awarded West Hill Pre-School a good rating. At the point of inspection, we had only been a team for a short 6 weeks and had a large intake of new children. The report reflects a great start to the academic year. The report stated the following summary:

"Children are happy and settled at the pre-school. They enjoy the broad range of learning experiences and benefit from a wide, well-planned curriculum. Children confidently choose to play indoors and outside, developing good physical skills and engaging in activities that ignite their curiosity. Children are excited to explore. Whether they are pretending to sell produce in the farm shop or sharing books and stories, they play well together."

Children behave well. They share and take turns without disagreements and have a good understanding of expectations. Children practise developing their small-muscle skills in preparation for early writing and starting school. They engage excitedly in conversation with staff, building on their vocabulary."

Communication has remained good between parents and staff throughout the COVID-19 pandemic. This has helped children to feel safe and secure. Staff have kept parents updated through social media. They have organised scavenger hunts and set challenges, including activities such as yoga, stories and dancing. Although children are still dropped off at the door, staff greet each family individually and share information with parents so that they feel involved in their child's learning."

Ofsted rated the setting in the following categories:

- Overall effectiveness: Good
- The quality of education: Good
- Behaviour and attitudes: Good
- Personal development: Good
- Leadership and management: Good
- Overall effectiveness at previous inspection: Good

Forestry Fridays restarted after the Christmas break outdoor/forest themed activities until the forest school area could be used when our forest school lead staff member completed their training. Louise Harris completed her training at the end of the academic year.

We were joined by the wonderful Mrs Wilson from JW Dance on Tuesday mornings from October 2022. This gives the children lots of opportunity to dance and move to music led by a professional dance teacher.

This academic year the Pre-School arranged two Parents evenings. Parents were invited in to the setting to discuss their child's development and progress. These were really successful and the parents all appreciated the dedicated time to spend talking about their child without the rush of the morning drop off an afternoon pick up.

WEST HILL PRE-SCHOOL
REPORT OF THE TRUSTEES INCLUDING DIRECTORS' REPORT
FOR THE YEAR TO 31ST AUGUST 2023

ACHIEVEMENTS AND PERFORMANCE (continued)

Celebrations that we all enjoyed at the pre-school with the children and their families were:

- Harvest festival
- Mother's Day, this was held in the pre-school garden with decorated tables. The children loved getting the garden ready and then serving lots of yummy cakes to the parents and carers.
- Easter Egg Hunt around the school field with the reception class in West Hill Primary School. There were clues to follow and an easter egg at the end for each child.
- Fathers day – a lovely opportunity to celebrate, with some lovely gifts made by the children.
- Coronation Party. The children learned all about the newly coronated King Charles and celebrated with a party in the garden where they were visited by BBC Spotlight.
- The children took a trip to planet play together. The space was exclusively hired out to us and they all had a wonderful, fun time.
- Sports day held in the school field with parents able to watch, we had a mix of races, relays, and a parent's race.
- Graduation Ceremony – a lovely way to end the academic year with all of our graduating children celebrating their successes in pre-school.

The toddler group was awarded a £500 grant from Action for Children for new equipment to promote the community group for children aged 2 and under to attend. The committee used the money to buy lots of new lovely resources including climbing equipment, an indoor slide, craft resources and play food for the kitchen.

The Pre-School continued to offer the After School Club, although the sessions had to reduce to run on Monday and Thursdays from 3.15pm-5.30pm. This is due to lack of staff availability to run the sessions. The after-school club was open to all children from both the Pre-School and Primary school between the ages of 3 and 11. This has continued to be a popular provision for the school.

The committee organised the following fundraising events:

- Christmas bazaar with raffle
- Fizz and Quiz Night
- Cake Sales x 2
- Summer Fete cake and toy stall
- Sunflower competition

This year the pre-school put lots of effort into improving the communication with the members and local community through:

- Whatsapp group communication
- Facebook page and Instagram page – increasing our presence on social media
- Advertising toddler group
- Advertising the setting on social media and in the school newsletter

Staff update:

Recruitment has been a huge part of Pre-School over the Spring and Summer terms. We have been exceptionally busy running at maximum capacity in all our sessions and working hard to add to our staff numbers to keep the pre-school running in the same way for the terms and years ahead.

There have been a few staff changes this academic year. In December 2022 Charlotte Briant-Evans left the business and was replaced by Felicity Carpenter. Felicity was Chair of the committee and stood down in December 2022. The chair position was taken by Joanna Wright and Yusur Goodfellow as Co-chairs from January 2023.

In February 2023, Bea, one of our Pre-School assistants left us and Louise Down was recruited as a pre-school assistant.

WEST HILL PRE-SCHOOL
REPORT OF THE TRUSTEES INCLUDING DIRECTORS' REPORT
FOR THE YEAR TO 31ST AUGUST 2023

ACHIEVEMENTS AND PERFORMANCE (continued)

Two further staff members sadly left us at the end of the Summer term, Tammie Clarke and Amanda Harkess. To maintain staff numbers we recruited three further staff members; Rachel Young, Naomi Loosemore and Joanna Wright. Joanna stood down as Chair at the end of the Summer term 2023.

COMMITTEE UPDATE:

Felicity Carpenter stood down as Chair and from the committee in December 2022.
Louise Down stood down in February 2023.
Joanna Wright stood down in August 2023.

Committee members standing down in October 2023:

- Claire Pegg – Secretary
- Hannah Pantling
- Susannah Wragg

FUTURE PLANS:

- To open a holiday club for children aged 3 to 11.
- To expand our breakfast club and after school club wrap around care
- Continue to raise funds through committee run events.
- Applying for grants and gaining funding for medium to long term setting improvements.

FINANCIAL REVIEW

Increase of staff pay to fall in line with the NMW increase.

- Income for 22/23 was £130,959 this is compared with £114,139 in the previous year (an increase of £16,820)
- Income from Early years funding was £89,006 and £19,608 fees from parents. After school club income totalled £10,765.
- Fundraising raised £3,017 (Income less costs)
- Expenditure for the year was £134,196. The year before was £135,777 so a decrease £1,581.
- There has been two increases in wages. One at the beginning of the academic year and a second in April 2023 to bring all staff pay above national minimum wage.
- Largest expenditures were wages of £110,951 (increase of £12,284 on the previous year). Rent £9,266 (increase of £1,715 on previous year due to after school club sessions offered, renting a dedicated office space for the management and secure storage of files and rising 5's sessions).
- Administration costs e.g DBS clearance checks, insurance, phone, Ofsted came to £3,366 (an increase of £425 on previous year).
- The Pre-School has invested in staff through funding training including Helen Baugh who is undertaking Level 3 (£1,399) training and Natalie Taylor who is undertaking Level 5 training (£192).
- There was an overall loss of £3,237 for the year compared with a loss of £21,638 from the previous year. This loss is manageable with our current finances and is predominantly down to the increased cost of living and the impact this has on rent and staff wages.
- The opening balance on current account was £19,585 and closing balance on current account was £14,578.
- Saving account (used as an emergency fund) opened £31,810 and closed £31,925. Only activity on account was interest paid in.

Accounts will be examined by an independent examiner and a final full set of accounts will be sent to Companies House and the Charity Commission in due course.

WEST HILL PRE-SCHOOL
REPORT OF THE TRUSTEES INCLUDING DIRECTORS' REPORT
FOR THE YEAR TO 31ST AUGUST 2023

FINANCIAL REVIEW (continued)

Finally, we would like to say thank you again to everyone who has supported Pre-School over the past year. Particularly our wonderful and dedicated committee, who have been so supportive to our staff team, taking time out of their busy schedules to help when required. We are confident we can have another successful year seeing the children thrive in a supportive environment where staff and parents work alongside each other for the benefit of the children.

RESERVES POLICY

At the year-end, the charity's unrestricted reserves amounted to approximately £49,111. £31,925 is held in a savings bank account by the trustees as a designated fund as provision for any future redundancy payments. The remaining reserves cover between 1-2 months unrestricted expenditure.

STATEMENT OF TRUSTEE'S RESPONSIBILITIES

The trustees (who are also the directors of West Hill Pre-School) are responsible for preparing the annual report and the accounts in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice. Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company for that period. In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report, which have been prepared in accordance with the provisions in the Companies Act 2006 relating to small companies, was approved by the trustees on 20/2/24....and signed on their behalf by:

.......... HEATHER HATCHER

Trustee

WEST HILL PRE-SCHOOL
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
WEST HILL PRE-SCHOOL

I report on the accounts of the company for the year to 31st August 2023 which are set out on pages 9 to 16.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and I have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Mr M Cronin MAAT FCIE
Bowhill Bookkeeping Services
172 Newman Road
Exeter
EX4 1PQ

Martin Cronin

Date

27/02/2024

WEST HILL PRE-SCHOOL

**STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)**

YEAR ENDED 31ST AUGUST 2023

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
INCOME FROM:							
Donations	12	89,550	500	90,050	72,484	-	72,484
Charitable activities	13	30,673	-	30,673	36,152	-	36,152
Other trading activities: Fundraising income		3,817	-	3,817	1,140	-	1,140
Investment income: Bank interest		115	-	115	4	-	4
Other		6,304	-	6,304	4,359	-	4,359
TOTAL		<u>130,459</u>	<u>500</u>	<u>130,959</u>	<u>114,139</u>	<u>-</u>	<u>114,139</u>
EXPENDITURE ON:							
Raising Funds		800	-	800	522	-	522
Charitable activities	14	132,896	500	133,396	135,255	-	135,255
TOTAL		<u>133,696</u>	<u>500</u>	<u>134,196</u>	<u>135,777</u>	<u>-</u>	<u>135,777</u>
NET MOVEMENT IN FUNDS		(3,237)	-	(3,237)	(21,638)	-	(21,638)
RECONCILIATION OF FUNDS:							
TOTAL FUNDS BROUGHT FORWARD		<u>52,233</u>	<u>-</u>	<u>52,233</u>	<u>73,871</u>	<u>-</u>	<u>73,871</u>
TOTAL FUNDS CARRIED FORWARD		<u>48,996</u>	<u>-</u>	<u>48,996</u>	<u>52,233</u>	<u>-</u>	<u>52,233</u>

WEST HILL PRE-SCHOOL

BALANCE SHEET

AS AT 31st AUGUST 2023

	Note	£	At 31 st August 2023 £	At 31 st August 2022 £
FIXED ASSETS				
Computer Equipment	4		207	806
CURRENT ASSETS:				
Debtors	5	3,765		1,538
Cash at bank and in hand		46,503		51,395
		<u>50,268</u>		<u>52,933</u>
LIABILITIES:				
Creditors: Amounts falling due within one year	6	(1,479)		(1,506)
			<u>48,789</u>	<u>51,427</u>
NET CURRENT ASSETS				
			<u>48,996</u>	<u>52,233</u>
TOTAL NET ASSETS				
THE FUNDS OF THE CHARITY:				
Unrestricted Funds		17,186		20,423
Designated Funds	7	31,810		31,810
			<u>48,996</u>	<u>52,233</u>
TOTAL CHARITY FUNDS				

For the year ending 31st August 2023, the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The notes on pages 11 -16 form an integral part of these accounts.

Responsibilities of trustees

- The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act - however in accordance with section 145 of the Charities Act 2011 the accounts have been examined by an independent examiner whose report appears on page 8.
- The trustees acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 and were approved by the trustees on.....20.02.24..... and signed on their behalf by:


 Trustee HEATHER HATCHER

WEST HILL PRE-SCHOOL
NOTES TO THE FINANCIAL STATEMENTS
YEAR TO 31ST AUGUST 2023

1. ACCOUNTING POLICIES

a) Basis of Accounting

The financial statements have been prepared 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) (effective 1 January 2019) – (Charities SORP (FRS 102)) and with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102). The financial statements have also been prepared with the Charities Act 2011 and 2022 amendments and the small Companies regime (section 419 (2) of the Companies Act 2006).

West Hill Pre-School meets the definition of a public benefit entity under FRS 102.

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to the accounts.

b) Tangible Fixed Assets

Computer equipment costing more than £500 is capitalised and depreciated at 25% on a straight-line basis.

c) Debtors

Other debtors are measured at their recoverable amounts.

d) Cash at bank

Cash at bank includes short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

e) Creditors

Creditors are recognised when the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

f) Income

All income is included in the Statement of Financial Activities when the charity is legally entitled to the income, receipt is probable and the amount can be quantified with reasonable accuracy.

Donations and grants are recognised when received by or on behalf of the charity.

Fees are recognised when they become due.

WEST HILL PRE-SCHOOL
NOTES TO THE FINANCIAL STATEMENTS
YEAR TO 31ST AUGUST 2023

1. ACCOUNTING POLICIES (continued)

g) Expenditure

Expenditure is included on an accruals basis.

Raising funds are those costs incurred in fundraising.

Charitable expenditure are costs incurred by the charity in the delivery of its activities and services for its beneficiaries.

h) Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

i) The Funds of the Charity

Funds held by the charity are:

Restricted Funds

These are funds which can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when the funds are raised for particular purposes.

Unrestricted Funds

These are funds that are not subject to any restrictions regarding their use and are available for application within the charitable objects for the general purposes of the charity.

Designated Funds

These are funds that are earmarked by the trustees for specific purposes in the future. The trustees have the power to re-designate such funds within the unrestricted funds.

j) Financial Instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

k) Going concern

The trustees consider there are no material uncertainties about the charity's ability to continue as a going concern.

2. LEGAL STATUS OF THE CHARITY

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £10.

3. TAXATION

As a charity, West Hill Pre-School is exempt from tax on income and gains falling within sections 466 to 493 of the Corporation Tax Act 2010 to the extent that these are applied to its charitable purposes. No tax charges have arisen in the charity.

WEST HILL PRE-SCHOOL
NOTES TO THE FINANCIAL STATEMENTS
YEAR TO 31ST AUGUST 2023

4. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
At 1 September 2022 & 31 st August 2023	<u>2,396</u>
DEPRECIATION	
At 1 September 2022	1,590
Charge for year	<u>599</u>
At 31 st August 2023	<u>2,189</u>
NET BOOK VALUE	
At 31 st August 2023	<u>207</u>
At 31 st August 2022	<u>806</u>

5. DEBTORS

	2023 £	2022 £
Other Debtors	2,582	1,538
Prepayments	1,183	-
	<u>3,765</u>	<u>1,538</u>

6. CREDITORS: Amounts falling due within one year

	2023 £	2022 £
Other Creditors	754	806
Accruals	725	700
	<u>1,479</u>	<u>1,506</u>

7. DESIGNATED FUNDS

Monies have been placed in a savings bank account as provision for any future redundancy payments for staff and this is shown as a designated fund.

WEST HILL PRE-SCHOOL
NOTES TO THE FINANCIAL STATEMENTS
YEAR TO 31ST AUGUST 2023

8. RESTRICTED FUNDS

A grant of £500 was given to the charity by Action for Children to be spent for the toddler group. The grant was spent on equipment and consumables in the year.

9. EMPLOYMENT COSTS

Total remuneration for the year amounted to £110,951.
Gross salaries amounted to £103,819. Pension costs totalled £1,725. Employer NIC amounted to £5,407. £5,365 was covered by the employment allowance shown as other income.
There were no employees with remuneration above £60,000.
The average number of employees for the year was 11.

10. TRUSTEES' REMUNERATION AND EXPENSES

No remuneration directly or indirectly out of the funds of the charity was paid or payable for the year to any trustee or any person or persons known to be connected with any of them.

The Charity's insurance included trustee indemnity insurance.

There were no trustees' expenses paid for the year ended 31st August 2023, nor for the year ended 31st August 2022.

11. RELATED PARTY TRANSACTIONS

There were no related party transactions during the year.

WEST HILL PRE-SCHOOL

NOTES TO THE FINANCIAL STATEMENTS

YEAR TO 31ST AUGUST 2023

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
INCOME FROM:						
12. Donations						
Donations	544	-	544	-	-	-
Early Years Funding and grant	89,006	-	89,006	72,484	-	72,484
Grant	-	500	500	-	-	-
	89,550	500	90,050	72,484	-	72,484
13. Charitable activities						
Fees – parents	19,608	-	19,608	28,492	-	28,492
Fees – After School Club	10,765	-	10,765	7,575	-	7,575
Fees – toddlers	300	-	300	85	-	85
	30,673	-	30,673	36,152	-	36,152

WEST HILL PRE-SCHOOL

NOTES TO THE FINANCIAL STATEMENTS

YEAR TO 31ST AUGUST 2023

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
14. EXPENDITURE ON:							
Charitable activities	9			110,951	98,667	-	98,667
Employment costs		110,951	-	110,951	98,667	-	98,667
Staff training & other staff costs		1,794	-	1,794	1,652	-	1,652
Consumables		2,126	65	2,191	2,717	-	2,717
Licences		175	-	175	108	-	108
Equipment		2,329	435	2,764	2,089	-	2,089
Entertainment/Classes		575	-	575	495	-	495
Educational Support		-	-	-	265	-	265
Rent		9,266	-	9,266	7,551	-	7,551
Insurance		177	-	177	183	-	183
Administration		3,366	-	3,366	2,941	-	2,941
Other expenses		401	-	401	1,505	-	1,505
Gifts to Staff leavers		222	-	222	61	-	61
Outdoor Project		-	-	-	15,680	-	15,680
Accountancy & Independent exam fee		915	-	915	742	-	742
Depreciation		599	-	599	599	-	599
		<u>132,896</u>	<u>500</u>	<u>133,396</u>	<u>135,255</u>	<u>-</u>	<u>135,255</u>

Accounts

WEST HILL PRE-SCHOOL
(A company limited by guarantee)

UNAUDITED FINANCIAL STATEMENTS

YEAR TO 31ST AUGUST 2022

WEST HILL PRE-SCHOOL
UNAUDITED FINANCIAL STATEMENTS
YEAR TO 31ST AUGUST 2022

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CHARITY NAME	West Hill Pre-School
REGISTERED CHARITY NUMBER	1162644
REGISTERED COMPANY NUMBER	09308414 (England and Wales)
REGISTERED ADDRESS	West Hill Village Hall Beech Park West Hill Ottery St Mary Devon EX11 1UQ
CURRENT TRUSTEES	Joanna Wright (Chair) Claire Pegg (Secretary) Heather Hatcher (Treasurer) Hannah Claxon (Safeguarding L Louise Down Yusur Goodfellow Hannah Pantling Claire Rayner Susanna Wragg Joanna Wright
INDEPENDENT EXAMINER	Mr M B J Cronin MAAT FCIE Bowhill Bookkeeping Services 172 Newnham Road Exeter EX4 1PQ

WEST HILL PRE-SCHOOL

REPORT OF THE TRUSTEES INCLUDING DIRECTORS' REPORT

FOR THE YEAR TO 31ST AUGUST 2022

The trustees, who are also Directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st August 2022.

The financial statements have been prepared 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) (effective 1 January 2019) – (Charities SORP (FRS 102)) and with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102). The financial statements have also been prepared with the Charities Act 2011 and 2022 amendments and the small Companies regime (section 419 (2) of the Companies Act 2006.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The organisation is a charitable company limited by guarantee, incorporated on 12th November 2014 and registered as a charity with the Charity Commission on 13th July 2015. The company was established under a Memorandum of Association which established the objectives and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £10.

The trustees are elected by the members or co-opted by the trustees. One third of the members must retire at the AGM but members may be reappointed at the AGM.

Organisational Structure

The trustees who served during the year and up to the date the report was approved are as follows:

Joanna Wright (Chair from 20th September 2022)
Claire Pegg (Secretary from 20th September 2022)
Heather Hatcher (Treasurer from 20th September 2022)
Martin Hayball (Treasurer to 20th September 2022)
Hannah Claxton (Safeguarding Lead)
Louise Down
Yusur Goodfellow (from 20th October 2021)
Hannah Pantling
Claire Rayner (from 20th October 2021)
Susannah Wragg (from 25th January 2023)

Felicity Carpenter (Chair to 20th September 2022)
Danielle Receveur (Secretary to 20th September 2022)
Cathy Armstrong (to 20th September 2022)
Claire Panzeri (to 20th September 2022)

Kate Farmer (to September 2021)
Emily Perriam (to September 2021)

OBJECTIVES AND ACTIVITIES

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

WEST HILL PRE-SCHOOL

REPORT OF THE TRUSTEES INCLUDING DIRECTORS' REPORT

FOR THE YEAR TO 31ST AUGUST 2022

OBJECTIVES AND ACTIVITIES (continued)

- 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.

Activities which demonstrate these objectives have been met include:

- Pre-School runs a successful weekly toddler group open to families with babies and toddlers living in the local area.
- Pre-School is open 5 days a week (term time).
- Sessions offer flexibility to meet the individual needs of parents/carers. The day is split into sessions and parents are free to choose a combination of sessions, initially up to a maximum of 6 sessions, however further sessions are permitted if space allows.
- Places are available to children at 2 years and 6 months. Pre-School accepts Devon County Council funding for 2-year olds and 3-4 year olds and is also happy to receive payment from parents/carers either in full or in instalments via cash, cheque, BACS or childcare vouchers.
- Pre-School uses the Early Years Foundation Stage curriculum and links all areas of Learning and Development into the daily planning and observations.
- Pre-School's approach to learning promotes the development of creativity, individuality and self-confidence. Our environment incorporates both indoor and outdoor 'learning' – the philosophy being 'what can be learnt inside can be learnt outside'.
- Pre-School incorporates the Government's literacy 'guidelines' 'Letters and Sounds' into the daily routine, thus developing children's speaking and listening skills from an early age.
- Pre-School has a large selection of toys and equipment. These are reviewed regularly and updated to ensure they link to the children's current interests.
- Different activities are planned each day such as craft, painting, and baking, and include plenty of outdoor play, weather permitting.
- All staff are fully trained with relevant qualifications and attend first aid and safeguarding training regularly.
- Parental/carer involvement takes place in a variety of ways. Parents can join the committee and actively participate with the overall running of the Pre-School, volunteer on an ad hoc basis or help plan and run fundraising events.
- Parents/carers receive regular communication regarding Pre-School matters and also receive constant updates regarding their child's development via online profiles.
- Pre-School aims to ensure all sections of its community have access to the setting through open, fair and clearly communicated procedures.

The trustees have given due consideration to the Charity Commission's published guidance on the Public Benefit requirement under the Charities Act 2011.

The trustees are satisfied that the activities outlined above meet the public benefit purpose of the advancement of education.

ACHIEVEMENTS AND PERFORMANCE

The 2021/2022 academic year started with a real feeling of normality which was a welcome change from the previous two years which had really been heavily affected by covid restrictions. Numbers were very strong despite the ongoing challenges of the COVID-19 pandemic, this remained the case throughout the year and finances were stable.

The year started with 35 children on the register and ended with 42 children. As in previous years there were a large number of children that would be school age at the end of the summer term so there was still the need to advertise Pre-School in the local area. This was done through Facebook posts and also through our Toddler group which started back after the summer.

WEST HILL PRE-SCHOOL
REPORT OF THE TRUSTEES INCLUDING DIRECTORS' REPORT
FOR THE YEAR TO 31ST AUGUST 2022

ACHIEVEMENTS AND PERFORMANCE (continued)

With 35 children on the register numbers were very similar to the previous year for the autumn term, and again there were quite a few children that started on the minimum sessions with a view to increasing those sessions after Christmas. Pre-school will continue to operate 5 days a week with both morning and afternoon sessions being offered.

Forestry Fridays started up again on 24th September. This runs on a Friday morning; the children attending this session go to a designated Forest school site at West Hill Primary School with a qualified Forest School Practitioner. They love being outside exploring and investigating the natural world, challenging themselves and building a life-long love of the outdoors. They enjoy den building, climbing, swing building, playing in the mud kitchen, and much more. The sessions are focused around the children's interests and help build confidence and self-esteem. As part of this, on a Friday the Pre-school is set up to reflect the session, the staff follow the Forest School ethos of natural resources and exploring nature. By extending Forest School into the setting, it helps embed the learning that happens at the Forest School site.

After two years of being unable to celebrate the Harvest Festival in Church we could finally attend in person for this wonderful celebration and welcome parents along with us too.

After October half term we began to provide an After School Club from Monday-Thursday 3.15pm-5.30pm open to all children from both the Pre-School and Primary school between the ages of 3 and 10. This proved extremely popular from the start as services such as this are hard to find in the local area.

We were also able to do a Christmas event this year. We opted for an outdoor event due to Covid-19 case numbers being high in the local area, and the committee organised a fantastic Carols around the Christmas Tree evening with singing and a visit from Santa. We held a raffle with amazing prizes, mulled wine and singing. It was really popular with the whole community.

Lastly, we had a cocoa evening where the children came to the village hall in their pyjamas, read stories and Santa visited the children which was a lovely way to end the term.

The Spring term started with 40 children on the register and increased sessions for most of our current children. This meant a busy time for all staff but they tackled this with their usual energy and enthusiasm. Once again, we were able to plan events for this term which is always so much fun for the children and made everyone feel like some kind of normality was returning following the pandemic.

Due to the high numbers of children the decision was made to run Rising 5's sessions in the upstairs room of the village hall to help prepare the school age children for September. These mornings gave the rising 5's a unique opportunity to work on listening and school readiness skills. We worked very closely with West Hill Primary School to ensure that the transition to School was smooth. Alongside working on the weekly phonics theme we focused on our daily routines such as hanging up coats, putting on own shoes and coats and good hygiene such as hand washing and toileting. We also reflected the register taking at school and circle time where there are activities, games and stories. We also do lots of fun playing and creating.

Aside from this Pre-school continued to follow a child led and child centred approach which means that sessions are structured through following children's interests as they happen supporting learning in a gentle child led fashion. This was built on further in the summer term with the introduction of a pre-school children's committee. A small group of children would meet with our former manager and make decisions on things such as what snack they would like on each day and which activities they would like to do. It was rotated each week so all children were given an opportunity to take part.

During the February half term, we had a long awaited redesign of our outdoor space. A fixed canopy was built by a local landscaping firm which has transformed Pre-School and enabled the children to be outside in all weathers. It has provided much needed shade and shelter come rain or shine.

WEST HILL PRE-SCHOOL
REPORT OF THE TRUSTEES INCLUDING DIRECTORS' REPORT
FOR THE YEAR TO 31ST AUGUST 2022

ACHIEVEMENTS AND PERFORMANCE (continued)

Both the children and Staff have provided wonderful feedback on the garden and we are very pleased to have completed the work.

Next on the calendar was Mother's Day and due to another rise in local Covid-19 cases we decided that as the weather was so lovely, we would do an afternoon tea party in our beautiful garden rather than going to the church as we had in previous years. The children loved getting the garden ready and then serving lots of yummy cakes to the Mummies and Grandmas.

In the last week of term, we did an Easter Egg Hunt around the school field. There were clues to follow and an easter egg at the end for each child. A great way to end an extremely busy term!

During the holidays, we organised a Queens Platinum Jubilee Scarecrow competition for the whole village. This was kindly sponsored by West Hill Parish Council. Residents were invited to make and display their royal scarecrows for all the village to see. They were then judged by the West Hill Parish Councillors, and prizes given out for 1st, 2nd and 3rd place - these were kindly donated by the Parish Council. All entry fees were donated to the Pre-School.

The Summer Term began in a similar way with child numbers still high and many sessions fully booked.

In May to mark the Queen's Platinum Jubilee, we had a wonderful tea party in the garden with yummy scones and cakes donated by parents. This was followed by our Father's Day celebration in June when we served mid-morning bacon sandwiches and hot drinks to our Daddies and Grandads. It has been so lovely to have so many events in our calendar this year and lots of great opportunities to enjoy our fantastic outdoor space.

Hospiscare held a table top sale on 7th May that the pre-school took part in. The committee worked hard collecting second hand clothing and toys, sorted through them all and sold them to raise funds. The remaining clothes and toys were donated to a Ukraine appeal to assist charities working with refugees.

Sports day was a great success with both parents and children, it was held in the school field with parents able to watch, we had a mix of races, relays, and a parent's race.

On Saturday 9th July we had a table at the West Hill Summer Fete and decided to sell cakes and lemonade again following the success of last year. It was a scorching hot day but a very successful one!

This year we were able to have a Graduation Day with minimal restrictions. We had Miss Miranda's Music again as a treat for the children along with party food and then parents were able to join afterwards for the ceremony and presentation of personalised graduation colouring pencils. The children also all enjoyed a special visit from the ice-cream van as a treat.

Staff update

Clare Hedges temporarily went over to the primary school to assist as a Teaching Assistant in the reception class for the duration of the Autumn term. She then applied for a permanent post and got the job, so left the preschool.

Recruitment has been a huge part of Pre-School over the Spring and Summer terms. We have been exceptionally busy running at maximum capacity in all our sessions and working hard to add to our staff numbers to keep the pre-school running in the same way for the terms and years ahead.

WEST HILL PRE-SCHOOL

REPORT OF THE TRUSTEES INCLUDING DIRECTORS' REPORT

FOR THE YEAR TO 31ST AUGUST 2022

ACHIEVEMENTS AND PERFORMANCE (continued)

Staff update (continued)

At the beginning of the Summer Term we were saddened to receive a resignation letter from Patricia Ratcliff after 4 fantastic years at Pre-School. Patricia left at the end of the Summer Term to spend more time at home supporting her family. We were very fortunate to be able to recruit a new manager by the beginning of June and Natalie Taylor started with us on 14th June to ensure a thorough handover. Natalie Taylor has already done a fantastic job of bringing herself up to speed with how the pre-school operates, sorting out paperwork and having a quick reshuffle of the resources cupboards. The Pre-School is very lucky to have her on board and we look forward to all the exciting events and activities to come over the next academic year.

COMMITTEE UPDATE:

Danielle Receuver, our Secretary, Martin Hayball our Treasurer, Claire Panzeri and Cathy Armstrong are resigning from the preschool committee and we thank them for all of their hard work to date on behalf of the preschool. This is a great opportunity for anyone who is interested in getting involved with the future running of preschool to join the committee.

FUTURE PLANS:

Parents evenings
Christmas Bazaar
Large sand pit installation

FINANCIAL REVIEW

- Income for 21/22 was £114,139 this is compared with £118,291 in the previous year (a decrease of £4,152)
- Income from Early years funding was £72,484 and £36,067 fees from parents including for after school club
- Fundraising raised £618 (Income less costs)
- Expenditure for the year was £135,777. The year before was £114,970 so an increase of £20,807.
- There has been an increase in wage costs of 8% and a large amount of expenditure on equipment in to improve the outdoor space. The total cost of the Canopy and other garden improvements was £15,885.
- Largest expenditures were wages of £98,667 (increase of £7,630 on previous year). June, July and August we paid two managers while handover was in progress. Rent £7,551 (increase of £732 on previous year due to additional sessions offered and rising 5's sessions and after school club). Administration e.g insurance, phone, Ofsted £2,941 (a decrease of £2,188 on previous year).
- There was an overall loss of £21,638 for the year compared with a profit of £3,321 from the previous year. This is partly due to the huge investment made on the outdoor space and other equipment bought to improve Pre-school (equipment spending amounted to £17,769) and staff training costs of £1,652 for Louise Harris Forest School Practitioner course, Tammie Clarke PANCO course and First Aid.
- The opening balance on current account was £41,846 and closing balance on current account was £19,585.
- Saving account (used as a staff redundancy and emergency fund) opened and closed c £31.8K. Only activity on account was small amount of interest paid.

WEST HILL PRE-SCHOOL
REPORT OF THE TRUSTEES INCLUDING DIRECTORS' REPORT
FOR THE YEAR TO 31ST AUGUST 2022

FINANCIAL REVIEW (continued)

Accounts will be examined by an independent examiner and a final full set of accounts will be sent to Companies House and the Charity Commission in due course.

Finally, we would like to say thank you again to everyone who has supported Pre-School over the past year. Particularly our wonderful and dedicated committee, who have been so supportive to our staff team, taking time out of their busy schedules to help when required. We are confident we can have another successful year seeing the children thrive in a supportive environment where staff and parents work alongside each other for the benefit of the children.

RESERVES POLICY

At the year-end, the charity's unrestricted reserves amounted to £20,423. £31,806 is held in a savings bank account by the trustees as a designated fund as provision for any future redundancy payments. The remaining reserves cover between 1-2 months unrestricted expenditure.

STATEMENT OF TRUSTEE'S RESPONSIBILITIES

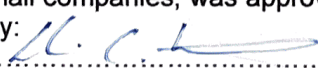
The trustees (who are also the directors of West Hill Pre-School) are responsible for preparing the annual report and the accounts in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice. Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company for that period. In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report, which have been prepared in accordance with the provisions in the Companies Act 2006 relating to small companies, was approved by the trustees on 05.04.23 and signed on their behalf by:

 HEATHER HATCHER
Trustee

WEST HILL PRE-SCHOOL
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
WEST HILL PRE-SCHOOL

I report on the accounts of the company for the year to 31st August 2022 which are set out on pages 9 to 16.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and I have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Mr M Cronin MAAT FCIE
Bowhill Bookkeeping Services
172 Newman Road
Exeter
EX4 1PQ

Date

WEST HILL PRE-SCHOOL
STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)

YEAR ENDED 31ST AUGUST 2022

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
INCOME FROM:							
Donations	11	72,484	-	72,484	96,881	-	96,881
Charitable activities	12	36,152	-	36,152	18,977	-	18,977
Other trading activities: Fundraising income		1,140	-	1,140	110	-	110
Investment income: Bank interest		4	-	4	20	-	20
Other		4,359	-	4,359	2,303	-	2,303
TOTAL		<u>114,139</u>	<u>-</u>	<u>114,139</u>	<u>118,291</u>	<u>-</u>	<u>118,291</u>
EXPENDITURE ON:							
Raising Funds		522	-	522	81	-	81
Charitable activities	13	135,255	-	135,255	114,191	698	114,889
TOTAL		<u>135,777</u>	<u>-</u>	<u>135,777</u>	<u>114,272</u>	<u>698</u>	<u>114,970</u>
NET INCOME/(EXPENDITURE)		(21,638)	-	(21,638)	4,019	(698)	3,321
TRANSFERS BETWEEN FUNDS		-	-	-	(78)	78	-
NET MOVEMENT IN FUNDS		(21,638)	-	(21,638)	3,941	(620)	3,321
RECONCILIATION OF FUNDS:							
TOTAL FUNDS BROUGHT FORWARD		<u>73,871</u>	<u>-</u>	<u>73,871</u>	<u>69,930</u>	<u>620</u>	<u>70,550</u>
TOTAL FUNDS CARRIED FORWARD		<u>52,233</u>	<u>-</u>	<u>52,233</u>	<u>73,871</u>	<u>-</u>	<u>73,871</u>

WEST HILL PRE-SCHOOL

BALANCE SHEET

AS AT 31st AUGUST 2022

	Note	£	At 31 st August 2022 £	At 31 st August 2021 £
FIXED ASSETS				
Computer Equipment	4		806	1,405
CURRENT ASSETS:				
Debtors	5	1,538		1,238
Cash at bank and in hand		51,395		73,652
		<u>52,933</u>		<u>74,890</u>
LIABILITIES:				
Creditors: Amounts falling due within one year	6	(1,506)		(2,424)
NET CURRENT ASSETS			51,427	72,466
TOTAL NET ASSETS			<u>52,233</u>	<u>73,871</u>
THE FUNDS OF THE CHARITY:				
Unrestricted Funds		20,423		42,065
Designated Funds	7	31,810		31,806
TOTAL CHARITY FUNDS			<u>52,233</u>	<u>73,871</u>

For the year ending 31st August 2022, the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The notes on pages 11 -16 form an integral part of these accounts.

Responsibilities of trustees

- The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act - however in accordance with section 145 of the Charities Act 2011 the accounts have been examined by an independent examiner whose report appears on page 8.
- The trustees acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 and were approved by the trustees on 05.04.23 and signed on their behalf by:

 **HEATHER HATCHER**
Trustee

WEST HILL PRE-SCHOOL
NOTES TO THE FINANCIAL STATEMENTS
YEAR TO 31ST AUGUST 2022

1. ACCOUNTING POLICIES

a) Basis of Accounting

The financial statements have been prepared 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) (effective 1 January 2019) – (Charities SORP (FRS 102)) and with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102). The financial statements have also been prepared with the Charities Act 2011 and 2022 amendments and the small Companies regime (section 419 (2) of the Companies Act 2006).

West Hill Pre-School meets the definition of a public benefit entity under FRS 102.

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to the accounts.

b) Tangible Fixed Assets

Computer equipment costing more than £500 is capitalised and depreciated at 25% on a straight-line basis.

c) Debtors

Other debtors are measured at their recoverable amounts.

d) Cash at bank

Cash at bank includes short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

e) Creditors

Creditors are recognised when the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

f) Income

All income is included in the Statement of Financial Activities when the charity is legally entitled to the income, receipt is probable and the amount can be quantified with reasonable accuracy.

Donations and grants are recognised when received by or on behalf of the charity.

Fees are recognised when they become due.

WEST HILL PRE-SCHOOL
NOTES TO THE FINANCIAL STATEMENTS
YEAR TO 31ST AUGUST 2022

1. ACCOUNTING POLICIES (continued)

g) Expenditure

Expenditure is included on an accruals basis.

Raising funds are those costs incurred in fundraising.

Charitable expenditure are costs incurred by the charity in the delivery of its activities and services for its beneficiaries.

h) Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

i) The Funds of the Charity

Funds held by the charity are:

Restricted Funds

These are funds which can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when the funds are raised for particular purposes.

Unrestricted Funds

These are funds that are not subject to any restrictions regarding their use and are available for application within the charitable objects for the general purposes of the charity.

Designated Funds

These are funds that are earmarked by the trustees for specific purposes in the future. The trustees have the power to re-designate such funds within the unrestricted funds.

j) Financial Instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

k) Going concern

The trustees consider there are no material uncertainties about the charity's ability to continue as a going concern.

2. LEGAL STATUS OF THE CHARITY

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £10.

3. TAXATION

As a charity, West Hill Pre-School is exempt from tax on income and gains falling within sections 466 to 493 of the Corporation Tax Act 2010 to the extent that these are applied to its charitable purposes. No tax charges have arisen in the charity.

WEST HILL PRE-SCHOOL
NOTES TO THE FINANCIAL STATEMENTS
YEAR TO 31ST AUGUST 2022

4. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
At 1 September 2021 & 31 st August 2022	2,396
DEPRECIATION	
At 1 September 2021	991
Charge for year	599
At 31 st August 2022	1,590
NET BOOK VALUE	
At 31 st August 2022	806
At 31 st August 2021	1,405

5. DEBTORS

	2022 £	2021 £
Other Debtors	1,538	1,238
	<u>1,538</u>	<u>1,238</u>

6. CREDITORS: Amounts falling due within one year

	2022 £	2021 £
Other Creditors	806	1,799
Accruals	700	625
	<u>1,506</u>	<u>2,424</u>

7. DESIGNATED FUNDS

Monies have been placed in a savings bank account as provision for any future redundancy payments for staff and this is shown as a designated fund.

WEST HILL PRE-SCHOOL
NOTES TO THE FINANCIAL STATEMENTS
YEAR TO 31ST AUGUST 2022

8. EMPLOYMENT COSTS

Total remuneration for the year amounted to £98,667.

Gross salaries amounted to £92,461. Pension costs totalled £1,667. Employer NIC amounted to £4,539. £4,291 was covered by the employment allowance shown as other income.

There were no employees with remuneration above £60,000.

The average number of employees for the year was 8.

9. TRUSTEES' REMUNERATION AND EXPENSES

No remuneration directly or indirectly out of the funds of the charity was paid or payable for the year to any trustee or any person or persons known to be connected with any of them.

The Charity's insurance included trustee indemnity insurance.

There were no trustees' expenses paid for the year ended 31st August 2022, nor for the year ended 31st August 2021.

10. RELATED PARTY TRANSACTIONS

There were no related party transactions during the year.

WEST HILL PRE-SCHOOL

NOTES TO THE FINANCIAL STATEMENTS

YEAR TO 31ST AUGUST 2022

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
INCOME FROM:						
11. Donations						
Early Years Funding and grant	72,484	-	72,484	96,881	-	96,881
	72,484	-	72,484	96,881	-	96,881
12. Charitable activities						
Fees – parents	28,492	-	28,492	18,640	-	18,640
Fees – After School Club	7,575	-	7,575	-	-	-
Fees – toddlers	85	-	85	337	-	337
	36,152	-	36,152	18,977	-	18,977

WEST HILL PRE-SCHOOL
NOTES TO THE FINANCIAL STATEMENTS
YEAR TO 31ST AUGUST 2022

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
13. EXPENDITURE ON:							
Charitable activities							
Employment costs	8	98,667	-	98,667	91,037	-	91,037
Staff training & other staff costs		1,652	-	1,652	585	-	585
Consumables		2,717	-	2,717	3,921	-	3,921
Licences		108	-	108	207	-	207
Equipment		2,089	-	2,089	2,723	698	3,421
Entertainment/Classes		495	-	495	330	-	330
Educational Support		265	-	265	-	-	-
Rent		7,551	-	7,551	6,819	-	6,819
Insurance		183	-	183	720	-	720
Administration		2,941	-	2,941	5,129	-	5,129
Other expenses		1,505	-	1,505	964	-	964
Gifts to Staff leavers		61	-	61	577	-	577
Outdoor Project		15,680	-	15,680	-	-	-
Accountancy & Independent exam fee		742	-	742	580	-	580
Depreciation		599	-	599	599	-	599
		135,255	-	135,255	114,191	698	114,889

WEST HILL PRE-SCHOOL
(A company limited by guarantee)

UNAUDITED FINANCIAL STATEMENTS

YEAR TO 31ST AUGUST 2022

WEST HILL PRE-SCHOOL
UNAUDITED FINANCIAL STATEMENTS
YEAR TO 31ST AUGUST 2022

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CHARITY NAME	West Hill Pre-School
REGISTERED CHARITY NUMBER	1162644
REGISTERED COMPANY NUMBER	09308414 (England and Wales)
REGISTERED ADDRESS	West Hill Village Hall Beech Park West Hill Ottery St Mary Devon EX11 1UQ
CURRENT TRUSTEES	Joanna Wright (Chair) Claire Pegg (Secretary) Heather Hatcher (Treasurer) Hannah Claxon (Safeguarding L Louise Down Yusur Goodfellow Hannah Pantling Claire Rayner Susanna Wragg Joanna Wright
INDEPENDENT EXAMINER	Mr M B J Cronin MAAT FCIE Bowhill Bookkeeping Services 172 Newnham Road Exeter EX4 1PQ

WEST HILL PRE-SCHOOL

REPORT OF THE TRUSTEES INCLUDING DIRECTORS' REPORT

FOR THE YEAR TO 31ST AUGUST 2022

The trustees, who are also Directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st August 2022.

The financial statements have been prepared 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) (effective 1 January 2019) – (Charities SORP (FRS 102)) and with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102). The financial statements have also been prepared with the Charities Act 2011 and 2022 amendments and the small Companies regime (section 419 (2) of the Companies Act 2006.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The organisation is a charitable company limited by guarantee, incorporated on 12th November 2014 and registered as a charity with the Charity Commission on 13th July 2015. The company was established under a Memorandum of Association which established the objectives and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £10.

The trustees are elected by the members or co-opted by the trustees. One third of the members must retire at the AGM but members may be reappointed at the AGM.

Organisational Structure

The trustees who served during the year and up to the date the report was approved are as follows:

Joanna Wright (Chair from 20th September 2022)
Claire Pegg (Secretary from 20th September 2022)
Heather Hatcher (Treasurer from 20th September 2022)
Martin Hayball (Treasurer to 20th September 2022)
Hannah Claxton (Safeguarding Lead)
Louise Down
Yusur Goodfellow (from 20th October 2021)
Hannah Pantling
Claire Rayner (from 20th October 2021)
Susannah Wragg (from 25th January 2023)

Felicity Carpenter (Chair to 20th September 2022)
Danielle Receveur (Secretary to 20th September 2022)
Cathy Armstrong (to 20th September 2022)
Claire Panzeri (to 20th September 2022)

Kate Farmer (to September 2021)
Emily Perriam (to September 2021)

OBJECTIVES AND ACTIVITIES

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

WEST HILL PRE-SCHOOL

REPORT OF THE TRUSTEES INCLUDING DIRECTORS' REPORT

FOR THE YEAR TO 31ST AUGUST 2022

OBJECTIVES AND ACTIVITIES (continued)

- 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.

Activities which demonstrate these objectives have been met include:

- Pre-School runs a successful weekly toddler group open to families with babies and toddlers living in the local area.
- Pre-School is open 5 days a week (term time).
- Sessions offer flexibility to meet the individual needs of parents/carers. The day is split into sessions and parents are free to choose a combination of sessions, initially up to a maximum of 6 sessions, however further sessions are permitted if space allows.
- Places are available to children at 2 years and 6 months. Pre-School accepts Devon County Council funding for 2-year olds and 3-4 year olds and is also happy to receive payment from parents/carers either in full or in instalments via cash, cheque, BACS or childcare vouchers.
- Pre-School uses the Early Years Foundation Stage curriculum and links all areas of Learning and Development into the daily planning and observations.
- Pre-School's approach to learning promotes the development of creativity, individuality and self-confidence. Our environment incorporates both indoor and outdoor 'learning' – the philosophy being 'what can be learnt inside can be learnt outside'.
- Pre-School incorporates the Government's literacy 'guidelines' 'Letters and Sounds' into the daily routine, thus developing children's speaking and listening skills from an early age.
- Pre-School has a large selection of toys and equipment. These are reviewed regularly and updated to ensure they link to the children's current interests.
- Different activities are planned each day such as craft, painting, and baking, and include plenty of outdoor play, weather permitting.
- All staff are fully trained with relevant qualifications and attend first aid and safeguarding training regularly.
- Parental/carer involvement takes place in a variety of ways. Parents can join the committee and actively participate with the overall running of the Pre-School, volunteer on an ad hoc basis or help plan and run fundraising events.
- Parents/carers receive regular communication regarding Pre-School matters and also receive constant updates regarding their child's development via online profiles.
- Pre-School aims to ensure all sections of its community have access to the setting through open, fair and clearly communicated procedures.

The trustees have given due consideration to the Charity Commission's published guidance on the Public Benefit requirement under the Charities Act 2011.

The trustees are satisfied that the activities outlined above meet the public benefit purpose of the advancement of education.

ACHIEVEMENTS AND PERFORMANCE

The 2021/2022 academic year started with a real feeling of normality which was a welcome change from the previous two years which had really been heavily affected by covid restrictions. Numbers were very strong despite the ongoing challenges of the COVID-19 pandemic, this remained the case throughout the year and finances were stable.

The year started with 35 children on the register and ended with 42 children. As in previous years there were a large number of children that would be school age at the end of the summer term so there was still the need to advertise Pre-School in the local area. This was done through Facebook posts and also through our Toddler group which started back after the summer.

WEST HILL PRE-SCHOOL
REPORT OF THE TRUSTEES INCLUDING DIRECTORS' REPORT
FOR THE YEAR TO 31ST AUGUST 2022

ACHIEVEMENTS AND PERFORMANCE (continued)

With 35 children on the register numbers were very similar to the previous year for the autumn term, and again there were quite a few children that started on the minimum sessions with a view to increasing those sessions after Christmas. Pre-school will continue to operate 5 days a week with both morning and afternoon sessions being offered.

Forestry Fridays started up again on 24th September. This runs on a Friday morning; the children attending this session go to a designated Forest school site at West Hill Primary School with a qualified Forest School Practitioner. They love being outside exploring and investigating the natural world, challenging themselves and building a life-long love of the outdoors. They enjoy den building, climbing, swing building, playing in the mud kitchen, and much more. The sessions are focused around the children's interests and help build confidence and self-esteem. As part of this, on a Friday the Pre-school is set up to reflect the session, the staff follow the Forest School ethos of natural resources and exploring nature. By extending Forest School into the setting, it helps embed the learning that happens at the Forest School site.

After two years of being unable to celebrate the Harvest Festival in Church we could finally attend in person for this wonderful celebration and welcome parents along with us too.

After October half term we began to provide an After School Club from Monday-Thursday 3.15pm-5.30pm open to all children from both the Pre-School and Primary school between the ages of 3 and 10. This proved extremely popular from the start as services such as this are hard to find in the local area.

We were also able to do a Christmas event this year. We opted for an outdoor event due to Covid-19 case numbers being high in the local area, and the committee organised a fantastic Carols around the Christmas Tree evening with singing and a visit from Santa. We held a raffle with amazing prizes, mulled wine and singing. It was really popular with the whole community.

Lastly, we had a cocoa evening where the children came to the village hall in their pyjamas, read stories and Santa visited the children which was a lovely way to end the term.

The Spring term started with 40 children on the register and increased sessions for most of our current children. This meant a busy time for all staff but they tackled this with their usual energy and enthusiasm. Once again, we were able to plan events for this term which is always so much fun for the children and made everyone feel like some kind of normality was returning following the pandemic.

Due to the high numbers of children the decision was made to run Rising 5's sessions in the upstairs room of the village hall to help prepare the school age children for September. These mornings gave the rising 5's a unique opportunity to work on listening and school readiness skills. We worked very closely with West Hill Primary School to ensure that the transition to School was smooth. Alongside working on the weekly phonics theme we focused on our daily routines such as hanging up coats, putting on own shoes and coats and good hygiene such as hand washing and toileting. We also reflected the register taking at school and circle time where there are activities, games and stories. We also do lots of fun playing and creating.

Aside from this Pre-school continued to follow a child led and child centred approach which means that sessions are structured through following children's interests as they happen supporting learning in a gentle child led fashion. This was built on further in the summer term with the introduction of a pre-school children's committee. A small group of children would meet with our former manager and make decisions on things such as what snack they would like on each day and which activities they would like to do. It was rotated each week so all children were given an opportunity to take part.

During the February half term, we had a long awaited redesign of our outdoor space. A fixed canopy was built by a local landscaping firm which has transformed Pre-School and enabled the children to be outside in all weathers. It has provided much needed shade and shelter come rain or shine.

WEST HILL PRE-SCHOOL
REPORT OF THE TRUSTEES INCLUDING DIRECTORS' REPORT
FOR THE YEAR TO 31ST AUGUST 2022

ACHIEVEMENTS AND PERFORMANCE (continued)

Both the children and Staff have provided wonderful feedback on the garden and we are very pleased to have completed the work.

Next on the calendar was Mother's Day and due to another rise in local Covid-19 cases we decided that as the weather was so lovely, we would do an afternoon tea party in our beautiful garden rather than going to the church as we had in previous years. The children loved getting the garden ready and then serving lots of yummy cakes to the Mummies and Grandmas.

In the last week of term, we did an Easter Egg Hunt around the school field. There were clues to follow and an easter egg at the end for each child. A great way to end an extremely busy term!

During the holidays, we organised a Queens Platinum Jubilee Scarecrow competition for the whole village. This was kindly sponsored by West Hill Parish Council. Residents were invited to make and display their royal scarecrows for all the village to see. They were then judged by the West Hill Parish Councillors, and prizes given out for 1st, 2nd and 3rd place - these were kindly donated by the Parish Council. All entry fees were donated to the Pre-School.

The Summer Term began in a similar way with child numbers still high and many sessions fully booked.

In May to mark the Queen's Platinum Jubilee, we had a wonderful tea party in the garden with yummy scones and cakes donated by parents. This was followed by our Father's Day celebration in June when we served mid-morning bacon sandwiches and hot drinks to our Daddies and Grandads. It has been so lovely to have so many events in our calendar this year and lots of great opportunities to enjoy our fantastic outdoor space.

Hospiscare held a table top sale on 7th May that the pre-school took part in. The committee worked hard collecting second hand clothing and toys, sorted through them all and sold them to raise funds. The remaining clothes and toys were donated to a Ukraine appeal to assist charities working with refugees.

Sports day was a great success with both parents and children, it was held in the school field with parents able to watch, we had a mix of races, relays, and a parent's race.

On Saturday 9th July we had a table at the West Hill Summer Fete and decided to sell cakes and lemonade again following the success of last year. It was a scorching hot day but a very successful one!

This year we were able to have a Graduation Day with minimal restrictions. We had Miss Miranda's Music again as a treat for the children along with party food and then parents were able to join afterwards for the ceremony and presentation of personalised graduation colouring pencils. The children also all enjoyed a special visit from the ice-cream van as a treat.

Staff update

Clare Hedges temporarily went over to the primary school to assist as a Teaching Assistant in the reception class for the duration of the Autumn term. She then applied for a permanent post and got the job, so left the preschool.

Recruitment has been a huge part of Pre-School over the Spring and Summer terms. We have been exceptionally busy running at maximum capacity in all our sessions and working hard to add to our staff numbers to keep the pre-school running in the same way for the terms and years ahead.

WEST HILL PRE-SCHOOL

REPORT OF THE TRUSTEES INCLUDING DIRECTORS' REPORT

FOR THE YEAR TO 31ST AUGUST 2022

ACHIEVEMENTS AND PERFORMANCE (continued)

Staff update (continued)

At the beginning of the Summer Term we were saddened to receive a resignation letter from Patricia Ratcliff after 4 fantastic years at Pre-School. Patricia left at the end of the Summer Term to spend more time at home supporting her family. We were very fortunate to be able to recruit a new manager by the beginning of June and Natalie Taylor started with us on 14th June to ensure a thorough handover. Natalie Taylor has already done a fantastic job of bringing herself up to speed with how the pre-school operates, sorting out paperwork and having a quick reshuffle of the resources cupboards. The Pre-School is very lucky to have her on board and we look forward to all the exciting events and activities to come over the next academic year.

COMMITTEE UPDATE:

Danielle Receuver, our Secretary, Martin Hayball our Treasurer, Claire Panzeri and Cathy Armstrong are resigning from the preschool committee and we thank them for all of their hard work to date on behalf of the preschool. This is a great opportunity for anyone who is interested in getting involved with the future running of preschool to join the committee.

FUTURE PLANS:

Parents evenings
Christmas Bazaar
Large sand pit installation

FINANCIAL REVIEW

- Income for 21/22 was £114,139 this is compared with £118,291 in the previous year (a decrease of £4,152)
- Income from Early years funding was £72,484 and £36,067 fees from parents including for after school club
- Fundraising raised £618 (Income less costs)
- Expenditure for the year was £135,777. The year before was £114,970 so an increase of £20,807.
- There has been an increase in wage costs of 8% and a large amount of expenditure on equipment in to improve the outdoor space. The total cost of the Canopy and other garden improvements was £15,885.
- Largest expenditures were wages of £98,667 (increase of £7,630 on previous year). June, July and August we paid two managers while handover was in progress. Rent £7,551 (increase of £732 on previous year due to additional sessions offered and rising 5's sessions and after school club). Administration e.g insurance, phone, Ofsted £2,941 (a decrease of £2,188 on previous year).
- There was an overall loss of £21,638 for the year compared with a profit of £3,321 from the previous year. This is partly due to the huge investment made on the outdoor space and other equipment bought to improve Pre-school (equipment spending amounted to £17,769) and staff training costs of £1,652 for Louise Harris Forest School Practitioner course, Tammie Clarke PANCO course and First Aid.
- The opening balance on current account was £41,846 and closing balance on current account was £19,585.
- Saving account (used as a staff redundancy and emergency fund) opened and closed c £31.8K. Only activity on account was small amount of interest paid.

WEST HILL PRE-SCHOOL
REPORT OF THE TRUSTEES INCLUDING DIRECTORS' REPORT
FOR THE YEAR TO 31ST AUGUST 2022

FINANCIAL REVIEW (continued)

Accounts will be examined by an independent examiner and a final full set of accounts will be sent to Companies House and the Charity Commission in due course.

Finally, we would like to say thank you again to everyone who has supported Pre-School over the past year. Particularly our wonderful and dedicated committee, who have been so supportive to our staff team, taking time out of their busy schedules to help when required. We are confident we can have another successful year seeing the children thrive in a supportive environment where staff and parents work alongside each other for the benefit of the children.

RESERVES POLICY

At the year-end, the charity's unrestricted reserves amounted to £20,423. £31,806 is held in a savings bank account by the trustees as a designated fund as provision for any future redundancy payments. The remaining reserves cover between 1-2 months unrestricted expenditure.

STATEMENT OF TRUSTEE'S RESPONSIBILITIES

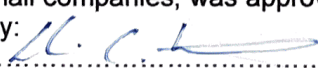
The trustees (who are also the directors of West Hill Pre-School) are responsible for preparing the annual report and the accounts in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice. Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company for that period. In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report, which have been prepared in accordance with the provisions in the Companies Act 2006 relating to small companies, was approved by the trustees on 05.04.23 and signed on their behalf by:

 HEATHER HATCHER
Trustee

WEST HILL PRE-SCHOOL
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
WEST HILL PRE-SCHOOL

I report on the accounts of the company for the year to 31st August 2022 which are set out on pages 9 to 16.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and I have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Mr M Cronin MAAT FCIE
Bowhill Bookkeeping Services
172 Newman Road
Exeter
EX4 1PQ

Date

WEST HILL PRE-SCHOOL
STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)

YEAR ENDED 31ST AUGUST 2022

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
INCOME FROM:							
Donations	11	72,484	-	72,484	96,881	-	96,881
Charitable activities	12	36,152	-	36,152	18,977	-	18,977
Other trading activities: Fundraising income		1,140	-	1,140	110	-	110
Investment income: Bank interest		4	-	4	20	-	20
Other		4,359	-	4,359	2,303	-	2,303
TOTAL		<u>114,139</u>	<u>-</u>	<u>114,139</u>	<u>118,291</u>	<u>-</u>	<u>118,291</u>
EXPENDITURE ON:							
Raising Funds		522	-	522	81	-	81
Charitable activities	13	135,255	-	135,255	114,191	698	114,889
TOTAL		<u>135,777</u>	<u>-</u>	<u>135,777</u>	<u>114,272</u>	<u>698</u>	<u>114,970</u>
NET INCOME/(EXPENDITURE)		(21,638)	-	(21,638)	4,019	(698)	3,321
TRANSFERS BETWEEN FUNDS		-	-	-	(78)	78	-
NET MOVEMENT IN FUNDS		(21,638)	-	(21,638)	3,941	(620)	3,321
RECONCILIATION OF FUNDS:							
TOTAL FUNDS BROUGHT FORWARD		<u>73,871</u>	<u>-</u>	<u>73,871</u>	<u>69,930</u>	<u>620</u>	<u>70,550</u>
TOTAL FUNDS CARRIED FORWARD		<u>52,233</u>	<u>-</u>	<u>52,233</u>	<u>73,871</u>	<u>-</u>	<u>73,871</u>

WEST HILL PRE-SCHOOL

BALANCE SHEET

AS AT 31st AUGUST 2022

	Note	£	At 31 st August 2022 £	At 31 st August 2021 £
FIXED ASSETS				
Computer Equipment	4		806	1,405
CURRENT ASSETS:				
Debtors	5	1,538		1,238
Cash at bank and in hand		51,395		73,652
		<u>52,933</u>		<u>74,890</u>
LIABILITIES:				
Creditors: Amounts falling due within one year	6	(1,506)		(2,424)
NET CURRENT ASSETS			51,427	72,466
TOTAL NET ASSETS			<u>52,233</u>	<u>73,871</u>
THE FUNDS OF THE CHARITY:				
Unrestricted Funds		20,423		42,065
Designated Funds	7	31,810		31,806
TOTAL CHARITY FUNDS			<u>52,233</u>	<u>73,871</u>

For the year ending 31st August 2022, the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The notes on pages 11 -16 form an integral part of these accounts.

Responsibilities of trustees

- The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act - however in accordance with section 145 of the Charities Act 2011 the accounts have been examined by an independent examiner whose report appears on page 8.
- The trustees acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 and were approved by the trustees on 05.04.23 and signed on their behalf by:

 HEATHER HATCHER
Trustee

WEST HILL PRE-SCHOOL
NOTES TO THE FINANCIAL STATEMENTS
YEAR TO 31ST AUGUST 2022

1. ACCOUNTING POLICIES

a) Basis of Accounting

The financial statements have been prepared 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) (effective 1 January 2019) – (Charities SORP (FRS 102)) and with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102). The financial statements have also been prepared with the Charities Act 2011 and 2022 amendments and the small Companies regime (section 419 (2) of the Companies Act 2006).

West Hill Pre-School meets the definition of a public benefit entity under FRS 102.

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to the accounts.

b) Tangible Fixed Assets

Computer equipment costing more than £500 is capitalised and depreciated at 25% on a straight-line basis.

c) Debtors

Other debtors are measured at their recoverable amounts.

d) Cash at bank

Cash at bank includes short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

e) Creditors

Creditors are recognised when the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

f) Income

All income is included in the Statement of Financial Activities when the charity is legally entitled to the income, receipt is probable and the amount can be quantified with reasonable accuracy.

Donations and grants are recognised when received by or on behalf of the charity.

Fees are recognised when they become due.

WEST HILL PRE-SCHOOL
NOTES TO THE FINANCIAL STATEMENTS
YEAR TO 31ST AUGUST 2022

1. ACCOUNTING POLICIES (continued)

g) Expenditure

Expenditure is included on an accruals basis.

Raising funds are those costs incurred in fundraising.

Charitable expenditure are costs incurred by the charity in the delivery of its activities and services for its beneficiaries.

h) Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

i) The Funds of the Charity

Funds held by the charity are:

Restricted Funds

These are funds which can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when the funds are raised for particular purposes.

Unrestricted Funds

These are funds that are not subject to any restrictions regarding their use and are available for application within the charitable objects for the general purposes of the charity.

Designated Funds

These are funds that are earmarked by the trustees for specific purposes in the future. The trustees have the power to re-designate such funds within the unrestricted funds.

j) Financial Instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

k) Going concern

The trustees consider there are no material uncertainties about the charity's ability to continue as a going concern.

2. LEGAL STATUS OF THE CHARITY

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £10.

3. TAXATION

As a charity, West Hill Pre-School is exempt from tax on income and gains falling within sections 466 to 493 of the Corporation Tax Act 2010 to the extent that these are applied to its charitable purposes. No tax charges have arisen in the charity.

WEST HILL PRE-SCHOOL
NOTES TO THE FINANCIAL STATEMENTS
YEAR TO 31ST AUGUST 2022

4. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
At 1 September 2021 & 31 st August 2022	2,396
DEPRECIATION	
At 1 September 2021	991
Charge for year	599
At 31 st August 2022	1,590
NET BOOK VALUE	
At 31 st August 2022	806
At 31 st August 2021	1,405

5. DEBTORS

	2022 £	2021 £
Other Debtors	1,538	1,238
	<u>1,538</u>	<u>1,238</u>

6. CREDITORS: Amounts falling due within one year

	2022 £	2021 £
Other Creditors	806	1,799
Accruals	700	625
	<u>1,506</u>	<u>2,424</u>

7. DESIGNATED FUNDS

Monies have been placed in a savings bank account as provision for any future redundancy payments for staff and this is shown as a designated fund.

WEST HILL PRE-SCHOOL
NOTES TO THE FINANCIAL STATEMENTS
YEAR TO 31ST AUGUST 2022

8. EMPLOYMENT COSTS

Total remuneration for the year amounted to £98,667.

Gross salaries amounted to £92,461. Pension costs totalled £1,667. Employer NIC amounted to £4,539. £4,291 was covered by the employment allowance shown as other income.

There were no employees with remuneration above £60,000.

The average number of employees for the year was 8.

9. TRUSTEES' REMUNERATION AND EXPENSES

No remuneration directly or indirectly out of the funds of the charity was paid or payable for the year to any trustee or any person or persons known to be connected with any of them.

The Charity's insurance included trustee indemnity insurance.

There were no trustees' expenses paid for the year ended 31st August 2022, nor for the year ended 31st August 2021.

10. RELATED PARTY TRANSACTIONS

There were no related party transactions during the year.

WEST HILL PRE-SCHOOL

NOTES TO THE FINANCIAL STATEMENTS

YEAR TO 31ST AUGUST 2022

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
INCOME FROM:						
11. Donations						
Early Years Funding and grant	72,484	-	72,484	96,881	-	96,881
	72,484	-	72,484	96,881	-	96,881
12. Charitable activities						
Fees – parents	28,492	-	28,492	18,640	-	18,640
Fees – After School Club	7,575	-	7,575	-	-	-
Fees – toddlers	85	-	85	337	-	337
	36,152	-	36,152	18,977	-	18,977

WEST HILL PRE-SCHOOL
NOTES TO THE FINANCIAL STATEMENTS
YEAR TO 31ST AUGUST 2022

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
13. EXPENDITURE ON:							
Charitable activities							
Employment costs	8	98,667	-	98,667	91,037	-	91,037
Staff training & other staff costs		1,652	-	1,652	585	-	585
Consumables		2,717	-	2,717	3,921	-	3,921
Licences		108	-	108	207	-	207
Equipment		2,089	-	2,089	2,723	698	3,421
Entertainment/Classes		495	-	495	330	-	330
Educational Support		265	-	265	-	-	-
Rent		7,551	-	7,551	6,819	-	6,819
Insurance		183	-	183	720	-	720
Administration		2,941	-	2,941	5,129	-	5,129
Other expenses		1,505	-	1,505	964	-	964
Gifts to Staff leavers		61	-	61	577	-	577
Outdoor Project		15,680	-	15,680	-	-	-
Accountancy & Independent exam fee		742	-	742	580	-	580
Depreciation		599	-	599	599	-	599
		135,255	-	135,255	114,191	698	114,889

WEST HILL PRE-SCHOOL
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
WEST HILL PRE-SCHOOL

I report on the accounts of the company for the year to 31st August 2022 which are set out on pages 9 to 16.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and I have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Mr M Cronin MAAT FCIE
Bowhill Bookkeeping Services
172 Newman Road
Exeter
EX4 1PQ

Mark Cronin

Date

18th APRIL
2023

Accounts

**WEST HILL PRE-SCHOOL
(A company limited by guarantee)**

UNAUDITED FINANCIAL STATEMENTS

YEAR TO 31ST AUGUST 2021

WEST HILL PRE-SCHOOL
UNAUDITED FINANCIAL STATEMENTS
YEAR TO 31ST AUGUST 2021

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WEST HILL PRE-SCHOOL
LEGAL AND ADMINISTRATIVE INFORMATION
YEAR TO 31ST AUGUST 2021

CHARITY NAME	West Hill Pre-School
REGISTERED CHARITY NUMBER	1162644
REGISTERED COMPANY NUMBER	09308414 (England and Wales)
REGISTERED ADDRESS	West Hill Village Hall Beech Park West Hill Ottery St Mary Devon EX11 1UQ
CURRENT TRUSTEES	Felicity Carpenter (Chair) Danielle Receveur (Secretary) Martin Hayball (Treasurer) Cathy Armstrong Hannah Claxton Louise Down Yusur Goodfellow Hannah Pantling Claire Panzeri Claire Pegg Claire Raynor
INDEPENDENT EXAMINER	Mr M B J Cronin MAAT FCIE Bowhill Bookkeeping Services 172 Newman Road Exeter EX4 1PQ

WEST HILL PRE-SCHOOL
REPORT OF THE TRUSTEES INCLUDING DIRECTORS' REPORT
FOR THE YEAR TO 31ST AUGUST 2021

The trustees, who are also Directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st August 2021.

The financial statements have been prepared 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) (effective 1 January 2019) – (Charities SORP (FRS 102)) and with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102). The financial statements have also been prepared with the Charities Act 2011 and the small Companies regime (section 419 (2) of the Companies Act 2006.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The organisation is a charitable company limited by guarantee, incorporated on 12th November 2014 and registered as a charity with the Charity Commission on 13th July 2015. The company was established under a Memorandum of Association which established the objectives and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £10.

The trustees are elected by the members or co-opted by the trustees. One third of the members must retire at the AGM but members may be reappointed at the AGM.

Organisational Structure

The trustees who served during the year and up to the date the report was approved are as follows:

Felicity Carpenter (Chair from 20th October 2021)
Danielle Receveur (Secretary from 20th October 2021)
Martin Hayball (Treasurer)
Cathy Armstrong
Hannah Claxton (from 21st October 2020)
Louise Down
Yusur Goodfellow (from 20th October 2021)
Hannah Pantling (from 21st October 2020)
Claire Panzeri
Claire Pegg (from 20th October 2021)
Claire Raynor (from 20th October 2021)
Polly Whitfield (to 13th January 2021)

Fiona Laitinen (Chair to September 2021)
Kate Farmer (to September 2021)
Jessica Hobbs (to August 2021)
Emily Perriam (to September 2021)

OBJECTIVES AND ACTIVITIES

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

WEST HILL PRE-SCHOOL

REPORT OF THE TRUSTEES INCLUDING DIRECTORS' REPORT

FOR THE YEAR TO 31ST AUGUST 2021

OBJECTIVES AND ACTIVITIES (continued)

- 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.

Activities which demonstrate these objectives have been met include:

- Pre-School runs a successful weekly toddler group open to families with babies and toddlers living in the local area.
- Pre-School is open 5 days a week (term time).
- Sessions offer flexibility to meet the individual needs of parents/carers. The day is split into sessions and parents are free to choose a combination of sessions, initially up to a maximum of 6 sessions, however further sessions are permitted if space allows.
- Places are available to children at 2 years and 6 months. Pre-School accepts Devon County Council funding for 2-year olds and 3-4 year olds and is also happy to receive payment from parents/carers either in full or in instalments via cash, cheque, BACS or childcare vouchers.
- Pre-School uses the Early Years Foundation Stage curriculum and links all areas of Learning and Development into the daily planning and observations.
- Pre-School's approach to learning promotes the development of creativity, individuality and self-confidence. Our environment incorporates both indoor and outdoor 'learning' – the philosophy being 'what can be learnt inside can be learnt outside'.
- Pre-School incorporates the Government's literacy 'guidelines' 'Letters and Sounds' into the daily routine, thus developing children's speaking and listening skills from an early age.
- Pre-School has a large selection of toys and equipment. These are reviewed regularly and updated to ensure they link to the children's current interests.
- Different activities are planned each day such as craft, painting, and baking, and include plenty of outdoor play, weather permitting.
- All staff are fully trained with relevant qualifications and attend first aid and safeguarding training regularly.
- Parental/carer involvement takes place in a variety of ways. Parents can join the committee and actively participate with the overall running of the Pre-School, volunteer on an ad hoc basis or help plan and run fundraising events.
- Parents/carers receive regular communication regarding Pre-School matters and also receive constant updates regarding their child's development via online profiles.
- Pre-School aims to ensure all sections of its community have access to the setting through open, fair and clearly communicated procedures.

The trustees have given due consideration to the Charity Commission's published guidance on the Public Benefit requirement under the Charities Act 2011.

The trustees are satisfied that the activities outlined above meet the public benefit purpose of the advancement of education.

ACHIEVEMENTS AND PERFORMANCE

The 2020/2021 academic year started with a bit more of a feeling of normality which was a welcome change from the previous year. Numbers were very strong despite the ongoing challenges of the COVID-19 pandemic, this remained the case throughout the year and finances were stable.

The year started with 37 children on the register and ended with 44 children. As in previous years there were a large number of children that would be school age at the end of the summer term so we decided once again to avoid a significant drop in numbers occurring in September 2021 that we would continue to market pre-school throughout the early part of 2021.

The marketing consisted of regular Facebook posts that were shared on local village sites and later in the year we were able to restart toddler group and also run an open day as COVID restrictions were eased.

WEST HILL PRE-SCHOOL

REPORT OF THE TRUSTEES INCLUDING DIRECTORS' REPORT

FOR THE YEAR TO 31ST AUGUST 2021

ACHIEVEMENTS AND PERFORMANCE (continued)

With 34 children on the register numbers are slightly lower than last year for the autumn term, however there are quite a few children that have started on the minimum sessions with a view to increasing those sessions after Christmas. Pre-school will continue to operate 5 days a week with both morning and afternoon sessions being offered.

Unfortunately, due to COVID-19 restrictions we were unable to have a Harvest festival service and were also not able to run the Christmas Bizarre fundraiser or Nativity church service. Instead, the staff organised some Nativity singing for parents to watch on zoom at the end of the autumn term. There was also a cocoa evening during which the children could listen to stories via zoom read by the staff and a special virtual visit from Father Christmas. This was a huge success and the children thoroughly enjoyed it.

We returned in January to the news of another national lockdown. The difference this time was that Early Years settings were encouraged to stay open. Pre-school remained open and operated fully for all those children that wished to attend. We maintained our strict COVID-19 procedures including staggered drop offs and collections and parents continued to drop off and collect outside Pre-school. Despite the challenges the spring term was a huge success and PR and the staff team worked tirelessly to ensure that Pre-school ran as it should.

To recognise the outstanding efforts of the NHS staff throughout the pandemic PR organised hampers filled with yummy treats donated from parents and committee members. These were delivered to The Cedar ward in RD&E which is an inpatient unit that supports adults in need of acute support for their mental health and one to the vaccination centre at Westpoint. These were very gratefully received.

Due to the high numbers of children the decision was made to run Rising 5's sessions in the upstairs room of the village hall to help prepare the school age children for September. These mornings gave the rising 5's a unique opportunity to work on listening and school readiness skills. We worked very closely with West Hill Primary School to ensure that the transition to School was smooth. Alongside working on the weekly phonics theme we focused on our daily routines such as hanging up coats, putting on own shoes and coats and good hygiene such as hand washing and toileting. We also reflected the register taking at school and circle time where there are activities, games and stories. We also do lots of fun playing and creating.

Aside from this Pre-school continued to follow a child led and child centred approach which means that sessions are structured through following children's interests as they happen supporting learning in a gentle child led fashion. This was built on further in the summer term with the introduction of a pre-school children's committee. A small group of children would meet with PR and make decisions on things such as what snack they would like on each day and which activities they would like to do. It was rotated each week so all children were given an opportunity to take part.

Again, due to the restrictions of the pandemic we were unable to have the Mother's Day service or an Easter event so PR and the staff team organised cards and gifts for mother's day for children to take home. At Easter we arranged Easter eggs and activity packs to go home with the children and they had a zoom call with the Easter Bunny. Pre-school has made such a huge effort this year to keep things as fun and normal as possible for all our children.

At the beginning of the summer term, we were able to start Forestry Fridays which attracted more interest in pre-school and were extremely popular with the children. Forest school runs on a Friday morning, the children all go to a designated Forest school site with a qualified Forest School Practitioner. They enjoy being outside exploring and investigating the natural world, challenging themselves and building a life-long love of the outside world. They enjoy den building, climbing, swing building, mud kitchen, and much more. The sessions are focused around the children's interests and help build confidence and self-esteem. As part of this, on a Friday the Pre-school is set up to reflect the session, the staff follow the Forest School ethos of natural resources and exploring nature. By extending Forest School into the setting, it helps embed the learning that happens at the Forest School site.

WEST HILL PRE-SCHOOL
REPORT OF THE TRUSTEES INCLUDING DIRECTORS' REPORT
FOR THE YEAR TO 31ST AUGUST 2021

ACHIEVEMENTS AND PERFORMANCE (continued)

Toddler group also restarted after the Easter break which has been a huge success and it's been so lovely for parents with young children to be able to get together again after a considerable time with limited social contact for both children and parents. We ran a booking system to ensure that numbers remained within COVID guidelines.

Sports day this year was a little different to normal as it was a week of sports activities hosted at pre-school for the children. Sadly, parents were not able to attend but the children had great fun participating and still received a medal for their achievements.

Fortunately, by the end of the summer term restrictions had lifted enough for PR to organise a graduation day for the school leavers. The children took part in activities arranged by PR and the staff and were also treated to an entertainer and some party food. Following this one parent of each child was able to attend a short ceremony in the large hall to see the children graduate from Pre-school.

The year ended with our open day on the first day of the summer holidays and was very well attended. It was a lovely opportunity to show our new and prospective parents how Pre-school looks and for them to meet the staff.

Staff update

In September 2020 we welcomed Catherine Harmson to the preschool team. Catherine has been a fantastic addition to the team and is now our Curriculum lead.

At the end of the autumn term, we said goodbye to Claire Ritchie after a hugely successful 5 years as administrator. Charlotte Briant-Evans took over the role fully in January 2021 after a short handover period.

At the end of the spring term, we said a very sad goodbye to Paula Hazell after 17 years. We then welcomed Louise Harris and Bea Bennet at the beginning of the summer term, both have settled in fantastically well to the team.

Clare Hedges has temporarily gone over to the primary school to be a TA in the reception class for the duration of the Autumn term, she will return to us in January 2022.

We have made huge changes to the outdoor space at pre-school, starting with the removal of The Pirate Ship. It had unfortunately become unsafe for children to play on, especially in wet weather when it would become extremely slippery. PR had the idea to ask the children what they would like in the garden and they all voted on their favourites things after the staff made a list of possible options. Some of these have already been put in place including a reading nest, a gardening corner and a bug hotel. We have also received some lovely wooden planters donated by the Men's Shed.

Finally, we would like to say thank you again to everyone who has supported Pre-School over the past year. We are confident we can have another successful year seeing the children thrive in a supportive environment where staff and parents work alongside for the benefit of the children.

WEST HILL PRE-SCHOOL
REPORT OF THE TRUSTEES INCLUDING DIRECTORS' REPORT
FOR THE YEAR TO 31ST AUGUST 2021

FINANCIAL REVIEW

The pre-school made a surplus in the year of £3,321 (2020 – deficit £1,360). Total income increased by 48% compared to 2020. This significant difference in income was due to the impact of the Covid 19 pandemic in 2020 when the pre-school was closed for over 2 months.

Total expenditure has increased by 42% compared to the previous year with most categories of expenditure showing increase

Employment costs increased by 40% with additional staffing and increases in staff pay.

Net assets at 31st August 2021 totalled £73,871 (2020 - £70,550, all of which are held in unrestricted funds.

RESERVES POLICY

At the year-end, the charity's unrestricted reserves amounted to £42,065. £31,806 is held in a savings bank account by the trustees as a designated fund as provision for any future redundancy payments. The remaining reserves cover between 4-5 months unrestricted expenditure.

STATEMENT OF TRUSTEE'S RESPONSIBILITIES

The trustees (who are also the directors of West Hill Pre-School) are responsible for preparing the annual report and the accounts in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice. Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company for that period. In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report, which have been prepared in accordance with the provisions in the Companies Act 2006 relating to small companies, was approved by the trustees on and signed on their behalf by:

.....

Trustee

WEST HILL PRE-SCHOOL
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
WEST HILL PRE-SCHOOL

I report on the accounts of the company for the year to 31st August 2021 which are set out on pages 8 to 15.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and I have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Mr M Cronin MAAT FCIE
Bowhill Bookkeeping Services
172 Newman Road
Exeter
EX4 1PQ

Date

WEST HILL PRE-SCHOOL
STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)

YEAR ENDED 31ST AUGUST 2021

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
INCOME FROM:							
Donations	12	96,881	-	96,881	58,975	-	58,975
Charitable activities	13	18,977	-	18,977	17,922	-	17,922
Other trading activities: Fundraising income		110	-	110	1,229	-	1,229
Investment income: Bank interest		20	-	20	63	-	63
Other		2,303	-	2,303	1,401	-	1,401
TOTAL		<u>118,291</u>	<u>-</u>	<u>118,291</u>	<u>79,590</u>	<u>-</u>	<u>79,590</u>
EXPENDITURE ON:							
Raising Funds		81	-	81	537	-	537
Charitable activities	14	114,191	698	114,889	80,413	-	80,413
TOTAL		<u>114,272</u>	<u>698</u>	<u>114,970</u>	<u>80,950</u>	<u>-</u>	<u>80,950</u>
NET INCOME/(EXPENDITURE)		4,019	(698)	3,321	(1,360)	-	(1,360)
TRANSFERS BETWEEN FUNDS	11	(78)	78	-	-	-	-
NET MOVEMENT IN FUNDS		3,941	(620)	3,321	(1,360)	-	(1,360)
RECONCILIATION OF FUNDS:							
TOTAL FUNDS BROUGHT FORWARD		<u>69,930</u>	<u>620</u>	<u>70,550</u>	<u>71,290</u>	<u>620</u>	<u>71,910</u>
TOTAL FUNDS CARRIED FORWARD		<u>73,871</u>	<u>-</u>	<u>73,871</u>	<u>69,930</u>	<u>620</u>	<u>70,550</u>

WEST HILL PRE-SCHOOL

BALANCE SHEET

AS AT 31st AUGUST 2021

	Note	£	At 31st August 2021 £	At 31 st August 2020 £
FIXED ASSETS				
Computer Equipment	4		1,405	392
CURRENT ASSETS:				
Debtors	5	1,238		939
Cash at bank and in hand		73,652		70,683
		<u>74,890</u>		<u>71,622</u>
LIABILITIES:				
Creditors: Amounts falling due within one year	6	(2,424)		(1,464)
NET CURRENT ASSETS			72,466	70,158
TOTAL NET ASSETS			<u>73,871</u>	<u>70,550</u>
THE FUNDS OF THE CHARITY:				
Restricted Funds	11		-	620
Unrestricted Funds		42,065		38,143
Designated Funds	7	31,806		31,787
			<u>73,871</u>	<u>69,930</u>
TOTAL CHARITY FUNDS			<u>73,871</u>	<u>70,550</u>

For the year ending 31st August 2021, the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The notes on pages 10 -15 form an integral part of these accounts.

Responsibilities of trustees

- The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act - however in accordance with section 145 of the Charities Act 2011 the accounts have been examined by an independent examiner whose report appears on page 7.
- The trustees acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 and were approved by the trustees on..... and signed on their behalf by:

.....
Trustee

WEST HILL PRE-SCHOOL
NOTES TO THE FINANCIAL STATEMENTS
YEAR TO 31ST AUGUST 2021

1. ACCOUNTING POLICIES

a) Basis of Accounting

The financial statements have been prepared 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) (effective 1 January 2019) – (Charities SORP (FRS 102)) and with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102). The financial statements have also been prepared with the Charities Act 2011 and the small Companies regime (section 419 (2) of the Companies Act 2006.

West Hill Pre-School meets the definition of a public benefit entity under FRS 102.

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to the accounts.

b) Tangible Fixed Assets

Computer equipment costing more than £500 is capitalised and depreciated at 25% on a straight-line basis.

c) Debtors

Other debtors are measured at their recoverable amounts.

d) Cash at bank

Cash at bank includes short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

e) Creditors

Creditors are recognised when the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

f) Income

All income is included in the Statement of Financial Activities when the charity is legally entitled to the income, receipt is probable and the amount can be quantified with reasonable accuracy.

Donations and grants are recognised when received by or on behalf of the charity.

Fees are recognised when they become due.

WEST HILL PRE-SCHOOL
NOTES TO THE FINANCIAL STATEMENTS
YEAR TO 31ST AUGUST 2021

1. ACCOUNTING POLICIES (continued)

g) Expenditure

Expenditure is included on an accruals basis.

Raising funds are those costs incurred in fundraising.

Charitable expenditure are costs incurred by the charity in the delivery of its activities and services for its beneficiaries.

h) Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

i) The Funds of the Charity

Funds held by the charity are:

Restricted Funds

These are funds which can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when the funds are raised for particular purposes.

Unrestricted Funds

These are funds that are not subject to any restrictions regarding their use and are available for application within the charitable objects for the general purposes of the charity.

Designated Funds

These are funds that are earmarked by the trustees for specific purposes in the future. The trustees have the power to re-designate such funds within the unrestricted funds.

j) Financial Instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

k) Going concern

The trustees consider there are no material uncertainties about the charity's ability to continue as a going concern.

2. LEGAL STATUS OF THE CHARITY

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £10.

3. TAXATION

As a charity, West Hill Pre-School is exempt from tax on income and gains falling within sections 466 to 493 of the Corporation Tax Act 2010 to the extent that these are applied to its charitable purposes. No tax charges have arisen in the charity.

WEST HILL PRE-SCHOOL
NOTES TO THE FINANCIAL STATEMENTS
YEAR TO 31ST AUGUST 2021

4. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
At 1 September 2020	784
Additions in the year	1,612
	2,396
DEPRECIATION	
At 1 September 2020	392
Charge for year	599
At 31 st August 2021	991
NET BOOK VALUE	
At 31 st August 2021	1,405
At 31 st August 2019	392

5. DEBTORS

	2021 £	2020 £
Other Debtors	1,238	939
	1,238	939

6. CREDITORS: Amounts falling due within one year

	2021 £	2020 £
Other Creditors	1,799	839
Accruals	625	625
	2,424	1,464

7. DESIGNATED FUNDS

Monies have been placed in a savings bank account as provision for any future redundancy payments for staff and this is shown as a designated fund.

WEST HILL PRE-SCHOOL
NOTES TO THE FINANCIAL STATEMENTS
YEAR TO 31ST AUGUST 2021

8. EMPLOYMENT COSTS

Total remuneration for the year amounted to £91,037.
Gross salaries amounted to £87,053. Pension costs totalled £1,680. Employer NIC amounted to £2,304 all of which was covered by the employment allowance shown as other income.
There were no employees with remuneration above £60,000.
The average number of employees for the year was 9.

9. TRUSTEES' REMUNERATION AND EXPENSES

No remuneration directly or indirectly out of the funds of the charity was paid or payable for the year to any trustee or any person or persons known to be connected with any of them.

The Charity's insurance included trustee indemnity insurance.

There were no trustees' expenses paid for the year ended 31st August 2021, nor for the year ended 31st August 2020.

10. RELATED PARTY TRANSACTIONS

There were no related party transactions during the year.

11. RESTRICTED FUND/TRANSFERS BETWEEN FUNDS

A grant of £620 had been received during 2018 from West Hill Parish Council for the purchase of a new 1.2m sandpit, wooden lid and sand. This was purchased during the year. The cost exceeded the grant given, so a transfer of £78 was made from the unrestricted funds.

WEST HILL PRE-SCHOOL
NOTES TO THE FINANCIAL STATEMENTS

YEAR TO 31ST AUGUST 2021

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
INCOME FROM:						
12. Donations						
Early Years Funding and grant	96,881	-	96,881	58,975	-	58,975
	96,881	-	96,881	58,975	-	58,975
13. Charitable activities						
Fees – parents	18,640	-	18,640	17,421	-	17,421
Fees – toddlers	337	-	337	501	-	501
	18,977	-	18,977	17,922	-	17,922

WEST HILL PRE-SCHOOL
NOTES TO THE FINANCIAL STATEMENTS
YEAR TO 31ST AUGUST 2021

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
14. EXPENDITURE ON:							
Charitable activities							
Employment costs	8	91,037	-	91,037	64,618	-	64,618
Staff training & other staff costs		585	-	585	269	-	269
Consumables		3,921	-	3,921	1,901	-	1,901
Licences		207	-	207	-	-	-
Equipment		2,723	698	3,421	818	-	818
Entertainment/Classes		330	-	330	98	-	98
Rent		6,819	-	6,819	5,314	-	5,314
Insurance		720	-	720	718	-	718
Administration		5,129	-	5,129	5,226	-	5,226
Other expenses		964	-	964	496	-	496
Gifts to Staff leavers		577	-	577	350	-	350
Accountancy & Independent exam fee		580	-	580	409	-	409
Depreciation		599	-	599	196	-	196
		114,191	698	114,889	80,413	-	80,413

Accounts

WEST HILL PRE-SCHOOL
(A company limited by guarantee)

UNAUDITED FINANCIAL STATEMENTS

YEAR TO 31ST AUGUST 2020

WEST HILL PRE-SCHOOL
UNAUDITED FINANCIAL STATEMENTS
YEAR TO 31ST AUGUST 2020

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WEST HILL PRE-SCHOOL
LEGAL AND ADMINISTRATIVE INFORMATION
YEAR TO 31ST AUGUST 2020

CHARITY NAME	West Hill Pre-School
REGISTERED CHARITY NUMBER	1162644
REGISTERED COMPANY NUMBER	09308414 (England and Wales)
REGISTERED ADDRESS	West Hill Village Hall Beech Park West Hill Ottery St Mary Devon EX11 1UQ
TRUSTEES	Fiona Laitinen (Chair) Cathy Armstrong (Secretary) Martin Hayball (Treasurer) Hannah Claxton Louise Down Kate Farmer Felicity Henry Jessica Hobbs Hannah Pantling Claire Panzeri Danielle Receveur Emily Perriam Polly Whitfield
INDEPENDENT EXAMINER	Mr M B J Cronin MAAT FCIE Bowhill Bookkeeping Services 172 Newman Road Exeter EX4 1PQ

WEST HILL PRE-SCHOOL
REPORT OF THE TRUSTEES INCLUDING DIRECTORS REPORT
FOR THE YEAR TO 31ST AUGUST 2020

The trustees, who are also Directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st August 2020.

The financial statements have been prepared 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) (effective 1 January 2015) – (Charities SORP (FRS 102)) and with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102). The financial statements have also been prepared with the Charities Act 2011 and the small Companies regime (section 419 (2) of the Companies Act 2006.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The organisation is a charitable company limited by guarantee, incorporated on 12th November 2014 and registered as a charity with the Charity Commission on 13th July 2015. The company was established under a Memorandum of Association which established the objectives and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £10.

The trustees are elected by the members or co-opted by the trustees. One third of the members must retire at the AGM but members may be reappointed at the AGM.

Organisational Structure

The trustees who served during the year and up to the date the report was approved are as follows:

Fiona Laitinen (Chair)
Cathy Armstrong (Secretary)
Martin Hayball (Treasurer)
Hannah Claxton (from 21st Oct 2020)
Louise Down
Kate Farmer (from 3rd Feb 2020)
Felicity Henry (from 21st Oct 2020)
Jessica Hobbs (from 21st Oct 2020)
Hannah Pantling (from 21st Oct 2020)
Claire Panzeri
Danielle Receveur
Emily Perriam
Polly Whitfield

Charlotte Ferguson (Chair to 30th Sept 2019)
Gill Munday (Secretary to 30th Sept 2019)
Joanna Bromley (to 30th Sept 2019)
Kirsten Hayball (to 30th Sept 2019)
Cate Planchon (to 21st Oct 2020)
Karen Walter (to 30th Sept 2019)

OBJECTIVES AND ACTIVITIES

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

WEST HILL PRE-SCHOOL
REPORT OF THE TRUSTEES INCLUDING DIRECTORS REPORT
FOR THE YEAR TO 31ST AUGUST 2020

OBJECTIVES AND ACTIVITIES (continued)

- 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.

Activities which demonstrate these objectives have been met include:

- Pre-School runs a successful weekly toddler group open to families with babies and toddlers living in the local area.
- Pre-School is open 5 days a week (term time). As a minimum, morning and afternoon sessions are offered Tuesday to Thursday and morning sessions on Monday and Friday. Depending on demand, additional sessions can run on Monday and Friday afternoons.
- Sessions offer flexibility to meet the individual needs of parents/carers. The day is split into sessions and parents are free to choose a combination of sessions, initially up to a maximum of 6 sessions, however further sessions are permitted if space allows.
- Places are available to children at 2 years and 6 months. Pre-School accepts Devon County Council funding for 2-year olds and 3-4 year olds and is also happy to receive payment from parents/carers either in full or in instalments via cash, cheque, BACS or childcare vouchers.
- Pre-School uses the Early Years Foundation Stage curriculum and links all areas of Learning and Development into the daily planning and observations.
- Pre-School's approach to learning promotes the development of creativity, individuality and self-confidence. Our environment incorporates both indoor and outdoor 'learning' – the philosophy being 'what can be learnt inside can be learnt outside'.
- Pre-School incorporates the Government's literacy 'guidelines' 'Letters and Sounds' into the daily routine, thus developing children's speaking and listening skills from an early age.
- Pre-School has a large selection of toys and equipment. These are reviewed regularly and updated to ensure they link to the children's current interests.
- Different activities are planned each day such as craft, painting, and baking, and include plenty of outdoor play, weather permitting.
- All staff are fully trained with relevant qualifications and attend first aid and safeguarding training regularly.
- Parental/carer involvement takes place in a variety of ways. Parents can join the committee and actively participate with the overall running of the Pre-School, volunteer on an ad hoc basis or help plan and run fundraising events.
- Parents/carers receive regular communication regarding Pre-School matters and also receive constant updates regarding their child's development via online profiles.
- Pre-School aims to ensure all sections of its community have access to the setting through open, fair and clearly communicated procedures.

The trustees have given due consideration to the Charity Commission's published guidance on the Public Benefit requirement under the Charities Act 2011.

The trustees are satisfied that the activities outlined above meet the public benefit purpose of the advancement of education.

ACHIEVEMENTS AND PERFORMANCE

The 2019/2020 academic year is certainly going to be a year to remember, as it will for many organisations, due to the worldwide Covid-19 pandemic. Overall, despite the many challenges during the summer term in particular, pre-school maintained a high level of support to children and finances remained stable.

WEST HILL PRE-SCHOOL
REPORT OF THE TRUSTEES INCLUDING DIRECTORS REPORT
FOR THE YEAR TO 31ST AUGUST 2020

ACHIEVEMENTS AND PERFORMANCE (continued)

Pre-school remained very popular within the local community and the year started with 32 children on the register and ended with 38 children. This was fewer than the year before (when children numbers increased from 37 to 50), however due to Covid-19 we recommended that children who were due to join in the summer term wait until September. Had pre-school operated as normal, a greater increase in child numbers would have been seen.

Although the number of registered children was satisfactory, many children were of school age in September 2020 and therefore to ensure no significant drop in child numbers in Autumn 2020 and throughout the forthcoming academic year a decision was taken to actively market pre-school throughout the early part of 2020. This also coincided with the announcement that another childcare setting was due to open nearby in late 2020.

The marketing, which consisted of regular Facebook posts which were reshared on local village forums and articles in local parish magazines and gazettes focussed on: the wealth of experience the pre-school staff have, the close links to the school and in particular the emphasis on getting children 'school ready' and our central location in the village. Early indications are that the marketing has been successful as the autumn term is due to start with 35 children with more to start in January 2021.

As a result of such demand on places especially when considering that many children are requesting the maximum number of sessions allowed, pre-school will be opening all day every day from September. Pre-school will also need to look at how it can admit and accommodate more children especially those who will not be leaving in September 2021 to go to school and early discussions have been had with the village hall trustees in establishing if pre-school can operate from a second room on some days from Spring 2021. A further decision on this will be made in November 2020 once all implications eg, staffing requirements have been considered.

Until pre-school closed at the end of March due to Covid-19, pre-school was open Monday to Thursday all day but offered a Friday morning session only. Session times changed slightly at the start of the year which meant only morning or afternoon sessions were offered. As the afternoon session incorporated lunch this meant separate lunch sessions were no longer required. This change was met positively by parents and allowed them to access all applicable weekly funding and not pay for any additional time if they did not wish to.

Another change in the day to day activities was that school readiness is now supported on a daily basis throughout the year and not concentrated into a few sessions during the summer term only. We have also worked extensively with the reception class schoolteacher to identify areas where pre-school can help support children and further guidance for parents has also been produced.

This has been extremely successful and the children have enjoyed the opportunity to learn additional skills in small manageable amounts rather than in a few concentrated mornings.

Aside from the above, pre-school continued to follow a child led and child centred approach which means that sessions are structured through following the children's interests as they happen supporting learning in a gentle child led fashion. The focus is on learning opportunities in the moment which helps children's play and learning flow and develop, rather than adults leading the play.

WEST HILL PRE-SCHOOL

REPORT OF THE TRUSTEES INCLUDING DIRECTORS REPORT

FOR THE YEAR TO 31ST AUGUST 2020

ACHIEVEMENTS AND PERFORMANCE (continued)

Due to Covid -19 pre-school was closed from the end of March until early June (any children of critical key workers were able to source alternative childcare). During this time, we were able to support children and their families through a dedicated facebook page where staff shared daily posts of educational activities and fun age appropriate tasks to complete. Staff also set up zoom story times and uploaded videos of themselves singing familiar songs and children were sent fun themed packs to complete in the post.

Additional facebook contributions also came from the reception schoolteacher, pre-school's yoga teacher and a dance teacher and many families posted pictures of themselves completing the activities.

During the period of closure, the trustees kept an extremely close eye on pre-school's finances. Although income from unfunded children was lost, thanks to continued funding from Devon County Council based on hours children were expected to attend and the village hall not charging rent, we were able to continue to pay staff normally and meet all other financial obligations comfortably and without depleting the cash reserves significantly.

From early June, pre-school opened to children who wished to return and operated under very clear and robust covid-19 safe guidelines. Due to having exclusive use of the village hall, 'bubbles' of children were allocated different areas of the village hall and parents were not permitted into pre-school and staggered start / finish times were allocated. The focus was very much to provide a stimulating relaxed environment for children with the priority on play and movement and as per the national guidance the EYFS was not followed.

During this time, pre-school's very successful toddler group did not restart and due to a number of reasons, mainly relating to Covid-19 restrictions and requirements a decision has been made that it will go on an extended break until early 2021 at least.

Although pre-school was operating successfully and around two thirds of registered children returned in June, due to a safety issue regarding the water system at the village hall, pre-school closed just over a week early for the summer holidays. This sudden closure was extremely disappointing given the amount of time and effort that had gone into re-opening after lockdown and it was frustrating not to be able to say a proper goodbye to the children moving onto school.

In the weeks following the closure, a full in person discussion was held with the village hall trustees to understand the issue and what steps were being taken to address the matter. Extremely detailed assurances were given that pre-school would be able to re-open in September along with information on all work undertaken and what additional measures would be put in place in the future. The trustees would like to thank the village hall trustees for their swift action and are completely satisfied the matter has been resolved and all obligations have been met.

It is always the case that the trustees wish to thank the staff for their professionalism, hard work and dedication to pre-school and this year that takes on a new magnitude. The year did not go as planned, and special thanks must go to Trisha Ratcliff pre-school manager along with Fiona Laitinen, chair of trustees and Claire Ritchie pre-school administrator for all their enormous efforts especially during the very difficult summer months.

WEST HILL PRE-SCHOOL
REPORT OF THE TRUSTEES INCLUDING DIRECTORS REPORT
FOR THE YEAR TO 31ST AUGUST 2020

ACHIEVEMENTS AND PERFORMANCE (continued)

Additional thanks to all trustees over the past year. The start of the year saw a significant change in the make-up of trustees and a new chair and secretary were elected. It is hoped there will be minimal changes going into 2020/21. However, the trustees need to look ahead and ensure there is a smooth transition at the end of the forthcoming year when it is expected many trustees will move on.

Obviously due to Covid-19, many of pre-school's usual fundraising activities could not go ahead and only the popular Christmas Bazaar was held. It is unlikely that fundraising events will be held again before Spring 2021.

Pre-school was only able to run the harvest festival service and nativity in conjunction with the church and thanks go to everyone there for being so welcoming. All other events including the annual day out, sports day and graduation party were cancelled.

A number of long term projects also had to be paused due to Covid-19 and a priority for the forthcoming year will be to re-start them when it is safe to do so. For a number of years, the trustees have been looking at ways to create more outdoor space, which can be used all year round. After a number of false starts looking at various options, provisional agreement has been made with the village hall trustees to allow an outdoor wooden classroom to be built in the garden.

It was very much hoped that such a classroom could be built in the summer holidays, especially when pre-school has all the finances in place to cover such a project however it is likely now that this project will not recommence until Spring 2021.

The aim was also to have a weekly Forest School session running at the start of the 2020/21 academic year and contracts had been drawn up with the Primary School to use their dedicated Forest School area. These contracts have not yet been signed; however, it is hoped discussions with the school can re-start in late 2020.

Finally, we would like to say thank you again to everyone who has supported pre-school over the past year and we look forward to another successful year.

FINANCIAL REVIEW

The charity made a small deficit in the year of £1,360 (2019 – deficit £698). Total income decreased by nearly 14% compared to 2019 with a 22% reduction in EYF funding. Fees from parents, however showed a 24% increase compared to 2019.

Total expenditure decreased by 13%. Some costs such as rent and consumables showed significant reductions compared to 2019 due to the impact of the Covid 19 pandemic. Administrative costs showed an increase compared to the previous year with extra funds being spent to enable the administrator to ensure Covid 19 safety guidance was being followed and to provide online resources for the children whilst the pre-school was closed due to the Covid 19 pandemic.

Employment costs decreased by 11% in line with a reduction in staff numbers from 8 in the previous year to 6 and staff overtime reduced due to the time the pre-school was closed due to the impact of the Covid 19 pandemic.

Net assets at 31st August 2020 totalled £70,550 (2019 - £71,910. £620 is held in a restricted fund for the purchase of a 1.2m sandpit, wooden lid and sand. The remaining funds are held in the unrestricted funds.

WEST HILL PRE-SCHOOL

REPORT OF THE TRUSTEES INCLUDING DIRECTORS REPORT

FOR THE YEAR TO 31ST AUGUST 2020

RESERVES POLICY/COVID 19 STATEMENT

At the year-end, the charity's unrestricted reserves amounted to £38,143. £31,787 is held in a savings bank account by the trustees as a designated fund as provision for any future redundancy payments. The remaining reserves cover between 5-6 months unrestricted expenditure.

STATEMENT OF TRUSTEE'S RESPONSIBILITIES

The trustees (who are also the directors of West Hill Pre-School) are responsible for preparing the annual report and the accounts in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice. Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company for that period. In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report, which have been prepared in accordance with the provisions in the Companies Act 2006 relating to small companies, was approved by the trustees on and signed on their behalf by:

.....
Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
WEST HILL PRE-SCHOOL**

I report on the accounts of the company for the year to 31st August 2020 which are set out on pages 9 to 16.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and I have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

**Mr M Cronin MAAT FCIE
Bowhill Bookkeeping Services
172 Newman Road
Exeter
EX4 1PQ**

Date

WEST HILL PRE-SCHOOL
STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)

YEAR ENDED 31ST AUGUST 2020

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
INCOME FROM:							
Donations	13	58,975	-	58,975	75,265	-	75,265
Charitable activities	14	17,922	-	17,922	15,110	-	15,110
Other trading activities: Fundraising income		1,229	-	1,229	1,951	-	1,951
Investment income: Bank interest		63	-	63	63	-	63
Other		1,401	-	1,401	-	-	-
TOTAL		<u>79,590</u>	<u>-</u>	<u>79,590</u>	<u>92,389</u>	<u>-</u>	<u>92,389</u>
EXPENDITURE ON:							
Raising Funds		537	-	537	1,301	-	1,301
Charitable activities	15	80,413	-	80,413	91,786	-	91,786
TOTAL		<u>80,950</u>	<u>-</u>	<u>80,950</u>	<u>93,087</u>	<u>-</u>	<u>93,087</u>
NET MOVEMENT IN FUNDS		(1,360)	-	(1,360)	(698)	-	(698)
RECONCILIATION OF FUNDS:							
TOTAL FUNDS BROUGHT FORWARD		<u>71,290</u>	<u>620</u>	<u>71,910</u>	<u>71,988</u>	<u>620</u>	<u>72,608</u>
TOTAL FUNDS CARRIED FORWARD		<u>69,930</u>	<u>620</u>	<u>70,550</u>	<u>71,290</u>	<u>620</u>	<u>71,910</u>
							=

WEST HILL PRE-SCHOOL

BALANCE SHEET

AS AT 31st AUGUST 2020

	Note		At 31st August 2020		At 31 st August 2019
		£	£	£	£
FIXED ASSETS					
Computer Equipment	4		392		588
CURRENT ASSETS:					
Debtors	5	939		437	
Cash at bank and in hand		70,683		72,087	
		<u>71,622</u>		<u>72,524</u>	
LIABILITIES:					
Creditors: Amounts falling due within one year	6	(1,464)		(1,202)	
NET CURRENT ASSETS			70,158		71,322
TOTAL NET ASSETS			<u>70,550</u>		<u>71,910</u>
THE FUNDS OF THE CHARITY:					
Restricted Funds	11		620		620
Unrestricted Funds		38,143		39,567	
Designated Funds	7	31,787		31,723	
			<u>69,930</u>		<u>71,290</u>
TOTAL CHARITY FUNDS			<u>70,550</u>		<u>71,910</u>

For the year ending 31st August 2020, the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The notes on pages 11 -16 form an integral part of these accounts.

Responsibilities of trustees

- The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act - however in accordance with section 145 of the Charities Act 2011 the accounts have been examined by an independent examiner whose report appears on page 8.
- The trustees acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 and were approved by the trustees on..... and signed on their behalf by:

.....
Trustee

WEST HILL PRE-SCHOOL
NOTES TO THE FINANCIAL STATEMENTS
YEAR TO 31ST AUGUST 2020

1. ACCOUNTING POLICIES

a) Basis of Accounting

The financial statements have been prepared 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) (effective 1 January 2015) – (Charities SORP (FRS 102)) and with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102). The financial statements have also been prepared with the Charities Act 2011 and the small Companies regime (section 419 (2) of the Companies Act 2006.

West Hill Pre-School meets the definition of a public benefit entity under FRS 102.

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to the accounts.

b) Tangible Fixed Assets

Computer equipment costing more than £500 is capitalised and depreciated at 25% on a straight-line basis.

c) Debtors

Other debtors are measured at their recoverable amounts.

d) Cash at bank

Cash at bank includes short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

e) Creditors

Creditors are recognised when the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

f) Income

All income is included in the Statement of Financial Activities when the charity is legally entitled to the income, receipt is probable and the amount can be quantified with reasonable accuracy.

Donations and grants are recognised when received by or on behalf of the charity.

Fees are recognised when they become due.

WEST HILL PRE-SCHOOL
NOTES TO THE FINANCIAL STATEMENTS
YEAR TO 31ST AUGUST 2020

1. ACCOUNTING POLICIES (continued)

g) Expenditure

Expenditure is included on an accruals basis.

Raising funds are those costs incurred in fundraising.

Charitable expenditure are costs incurred by the charity in the delivery of its activities and services for its beneficiaries.

h) Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

i) The Funds of the Charity

Funds held by the charity are:

Restricted Funds

These are funds which can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when the funds are raised for particular purposes.

Unrestricted Funds

These are funds that are not subject to any restrictions regarding their use and are available for application within the charitable objects for the general purposes of the charity.

Designated Funds

These are funds that are earmarked by the trustees for specific purposes in the future. The trustees have the power to re-designate such funds within the unrestricted funds.

j) Financial Instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

k) Going concern

The trustees consider there are no material uncertainties about the charity's ability to continue as a going concern.

2. LEGAL STATUS OF THE CHARITY

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £10.

3. TAXATION

As a charity, West Hill Pre-School is exempt from tax on income and gains falling within sections 466 to 493 of the Corporation Tax Act 2010 to the extent that these are applied to its charitable purposes. No tax charges have arisen in the charity.

WEST HILL PRE-SCHOOL
NOTES TO THE FINANCIAL STATEMENTS
YEAR TO 31ST AUGUST 2020

4. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
At 1 September 2019 & 31 st August 2020	784
DEPRECIATION	
At 1 September 2019	196
Charge for year	196
	392
At 31 st August 2020	392
NET BOOK VALUE	
At 31 st August 2020	392
	588
At 31 st August 2019	588

5. DEBTORS

	2020 £	2019 £
Other Debtors	939	437
	939	437

6. CREDITORS: Amounts falling due within one year

	2020 £	2019 £
Other Creditors	839	422
Accruals	625	780
	1,464	1,202

7. DESIGNATED FUNDS

Monies have been placed in a savings bank account as provision for any future redundancy payments for staff and this is shown as a designated fund.

WEST HILL PRE-SCHOOL

NOTES TO THE FINANCIAL STATEMENTS

YEAR TO 31ST AUGUST 2020

8. EMPLOYMENT COSTS

Total remuneration for the year amounted to £64,618.

Gross salaries amounted to £62,212. Pension costs totalled £1,127. Employer NIC amounted to £1,279 all of which was covered by the employment allowance shown as other income.

There were no employees with remuneration above £60,000.

The average number of employees for the year was 6.

9. TRUSTEES' REMUNERATION AND EXPENSES

No remuneration directly or indirectly out of the funds of the charity was paid or payable for the year to any trustee or any person or persons known to be connected with any of them.

The Charity's insurance included trustee indemnity insurance.

There were no trustees' expenses paid for the year ended 31st August 2020, nor for the year ended 31st August 2019.

10. RELATED PARTY TRANSACTIONS

There were no related party transactions during the year.

11. RESTRICTED FUND

A grant of £620 was received during 2018 from West Hill Parish Council for the purchase of a new 1.2m sandpit, wooden lid and sand. Due to the impact of Covid 19, this purchase has not been made in the year. As outlined in the trustees' report on page 6, it is hoped to build an outdoor wooden classroom. The sandpit purchase will be part of this project and the grant will be spent on the sandpit as soon as Covid 19 restrictions allow this project to go ahead.

12. POST BALANCE SHEET EVENTS/GOING CONCERN

The charity's trustees continue to monitor the impact of Covid 19 on the charity as detailed in the trustees' report.

WEST HILL PRE-SCHOOL
NOTES TO THE FINANCIAL STATEMENTS

YEAR TO 31ST AUGUST 2020

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
INCOME FROM:						
13. Donations						
Early Years Funding and grant	58,975	-	58,975	75,265	-	75,265
	58,975	-	58,975	75,265	-	75,265
14. Charitable activities						
Fees – parents	17,421	-	17,421	14,050	-	14,050
Fees – toddlers	501	-	501	852	-	852
Pre-School trip	-	-	-	208	-	208
	17,922	-	17,922	15,110	-	15,110

WEST HILL PRE-SCHOOL
NOTES TO THE FINANCIAL STATEMENTS
YEAR TO 31ST AUGUST 2020

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
15. EXPENDITURE ON:							
Charitable activities							
Employment costs	8	64,618	-	64,618	72,616	-	72,616
Staff training & other staff costs		269	-	269	398	-	398
Consumables		1,901	-	1,901	2,391	-	2,391
Equipment		818	-	818	1,788	-	1,788
Pre-School trip		-	-	-	207	-	207
Entertainment/Classes		98	-	98	761	-	761
Rent		5,314	-	5,314	6,976	-	6,976
Insurance		718	-	718	710	-	710
Administration		5,226	-	5,226	3,627	-	3,627
Other expenses		496	-	496	987	-	987
Gifts to Staff leavers		350	-	350	164	-	164
Premises, repairs & maintenance		-	-	-	130	-	130
Accountancy & Independent exam fee		409	-	409	835	-	835
Depreciation		196	-	196	196	-	196
		80,413	-	80,413	91,786	-	91,786