

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 onand 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
	<hr/>
	2,396
	<hr/>
DEPRECIATION	
At 1 September 2020	392
Charge for year	599
	<hr/>
At 31 st August 2021	991
	<hr/>
NET BOOK VALUE	
At 31 st August 2021	1,405
	<hr/>
At 31 st August 2019	392
	<hr/>

5. DEBTORS

	2021 £	2020 £
Other Debtors	1,238	939
	<hr/>	<hr/>
	1,238	939
	<hr/>	<hr/>

6. CREDITORS: Amounts falling due within one year

	2021 £	2020 £
Other Creditors	1,799	839
Accruals	625	625
	<hr/>	<hr/>
	2,424	1,464
	<hr/>	<hr/>

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
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	96,881	-	96,881	58,975	-	58,975
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
13. Charitable activities						
Fees – parents	18,640	-	18,640	17,421	-	17,421
Fees – toddlers	337	-	337	501	-	501
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	18,977	-	18,977	17,922	-	17,922
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

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
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
		114,191	698	114,889	80,413	-	80,413
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>