

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

CONTENTS

	Page
Legal and Administrative Information	1
Report of the Trustees including Directors' Report	2-6
Independent Examiner's Report	7
Statement of Financial Activities	8
Balance Sheet	9
Notes to the Financial Statements	10-15

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			<u>47,280</u>	
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>47,280</u>	<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.....17/..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
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	73,118	2,900	76,018	89,550	500	90,050
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
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
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	47,260	-	47,260	30,673	-	30,673
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

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
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
		139,733	2,900	142,633	132,896	500	133,396
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>