



Ofsted Reg No: EY244150
Charity Reg No: 1018543
Our Lady's First Steps Nursery
ClintonView
Widnes
Cheshire WA8 8JN



Telephone: 0151 424 5500
E-mail: ourladysfirststeps@googlemail.com

Trustee Report

Financial Year 1st September 2019 - 31st August 2020

Annual meeting held remotely on 11th November 2020

Involved:

Pat Whimperley - Chairperson
Elaine Gaskin - Treasurer
Ann Gibson - Secretary
Anne Rowlands - Nursery Manager
Shirley Mellor - Deputy Member (non committee member)
Tracey Owens - Finance Manager (non committee member)
Nicola Evans - Parent
Laura Bevan - Parent
Megan Bird - Parent

Unable to join meeting:

Ann Gibson
Helen Leedam

The above are all members or staff of Our Lady's First Steps Nursery. Their roles and responsibilities were discussed and agreed.

Nursery Managers Report:

September 19 to March 20 - The nursery was operating well and occupancy was good. There have been some deployment changes with staff swapping rooms and working with different aged children. This worked well and Anne thanked the staff for working hard to ensure all of the children's needs were met.

March 20 to August 20 -

As the country went into lock down, we made the very hard decision to partially close the nursery and remained open for children of key workers. Only 2 children attended and were able to be cared for by Anne and Tracey. All staff were put on furlough. Staff provided work/activities for the preschool children whilst they were unable to attend. Most staff stayed on furlough until the beginning of September but a small number of staff came back to work on partial furlough for 4 weeks in the summer holidays. This allowed the older children who were leaving to go to primary school time to mix with their friends and become used to the nursery environment again before transitioning to school. This worked really well and staff were thanked for their continued hard work.

The nursery manager and financial manager continued to work during the whole of this time to ensure all new government guidelines were met and procedures completed.

Next Steps:

To continue to operate under all new guidelines and to aim to keep all staff members employed during the next financial year. We hope to resume Kids Club as soon as it is safe to do so.

Financial Report:

In order to reduce the time of the annual meeting, copies of the years accounts were posted out to all committee members in advance of the meeting. This was to allow everyone to be prepared with any questions/suggestions in advance. Due to Covid and the restrictions put in place, it meant that 31 of the 33 staff members were put on furlough for almost 6 months. Only Anne (nursery manager) and Tracey (finance manger) continued to work. She explained that it has been a very tough year financially because even though staff were furloughed on 80% pay, the nursery was only able to claim 55% back via the Coronavirus Job Retention Scheme and the nursery had to fund the rest. The nursery has been able to keep all members of staff in employment, which we are very pleased about.

The nursery accounts finished the financial year with a positive bank balance of £33963.10. Tracey explained that it was pleasing we finished with a positive bank balance but it has already become apparent that we are in for a tough year (Sept 20 to Aug 21). Attendance figures are lower and we have already seen a reduction in income for the first two months of just over £40,000.00. If this trend continues and attendance figures don't drastically improve, we need to start to think about the possibility of having to reduce staff hours etc... in the near future and consider the need to increase the childcare fees.

Tracey stressed that it was regrettable that the work we had planned to undertake during the summer on the bathroom/toilet area and the walls in the Foundation classroom was not able to be completed. She stressed that it will be very likely that this work will have to be put off indefinitely.

Chairpersons Closing Report:

Pat thanked all for their continued support and stressed that the committee will continue to provide as much support as necessary during this next financial year. She is very aware that it is going to be a tough year financially for the nursery but also mentally, not just for the staff but also the parents and children. She stressed again that as much help will be given by the committee if needed.

Signed on behalf of the management team and committee.

Ms Anne Rowlands.
Childcare Manager.

OUR LADY'S FIRST STEPS PRE SCHOOL
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2020

OUR LADY'S FIRST STEPS PRE SCHOOL

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	A Rowlands
	M Gaskin
	P Whimperley
	A Gibson
	N Evans
	H Leedam
	M Bird
	L Bevan
Charity number	1018543
Principal address	Clinton View
	Widnes
	Cheshire
	WA8 8JN
Independent examiner	Mitchell Charlesworth LLP
	Glebe Business Park
	Lunts Heath Road
	Widnes
	Cheshire
	WA8 5SQ
Bankers	Yorkshire Bank plc
	20 Albert Road
	Widnes
	Cheshire
	WA8 6JG

OUR LADY'S FIRST STEPS PRE SCHOOL

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OUR LADY'S FIRST STEPS PRE SCHOOL

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 AUGUST 2020

The trustees present their report and financial statements for the year ended 31 August 2020.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's constitution, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Objectives and activities

The charity's objects are to enhance the development and education of children primarily under statutory school aged by encouraging parents to understand and provide for the needs of their children through community groups and by; (A) Offering appropriate play, education and care facilities, family learning and extended hours groups, together with the right of parents to take responsibility for and to become involved in the activities of such groups, ensuring that such groups offer opportunities for all children whatever their race, culture, religion, means or ability. (B) Encouraging the study of the needs of such children and their families and promoting public interest in and recognition of such needs in the local areas. (C) Instigating and adhering to and furthering the aims and objects of the pre-school learning alliance. There has been no change in these during the year.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

The committee, staff and parents were all thanked for their ongoing support. Pat Whimperley, Elaine Gaskin and Ann Gibson were declared as officers and will continue in their roles as stated above. Megan Bird was welcomed as a new parent representative, replacing Natalie Thomas.

Anne gave information to all present regarding the new Early Years Frame Work and the changes that have been made to the Ofsted inspection process. Staff will also be informed about the changes and how they can ensure they are meeting the new requirements.

Future training needs were also discussed and a budget agreed.

It was agreed by all staff that the improvements to the outdoor play areas have been a huge success and children are enjoying getting outside more. Staff explained how the areas have enhanced the planning and improved outcomes for children.

OUR LADY'S FIRST STEPS PRE SCHOOL

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2020

Financial review

In order to reduce the time of the annual meeting, copies of the years accounts were posted out to all committee members in advance of the meeting. This was to allow everyone to be prepared with any questions/suggestions in advance.

Due to COVID and the restrictions put in place, it meant that 31 of the 33 staff members were put on furlough for almost 6 months. Only Anne (nursery manager) and Tracey (finance manager) continued to work. The trustees explained that it has been a very tough year financially, even though the staff were furloughed on 80% pay, the nursery was only able to claim 55% back via the Coronavirus Job Retention Scheme and the nursery had to fund the rest. The nursery has been able to keep all members of staff in employment, which we are very pleased about.

The nursery accounts finished in the financial year with a positive bank balance of £33,963. The trustees explained that it was pleasing we finished with a positive bank balance, however it has become apparent we are in for a tough year (Sept 20 to Aug 21). Attendance figures are lower and we have already seen a reduction of just over £40,000 in income for the first two months of the financial year. If this trend continues and attendance figures don't drastically improve, we need to start to think about the possibility of reducing staff hours etc. in the near future whilst also considering the need to increase the childcare fees.

The trustees stressed that it was regrettable that the work we had planned to undertake during the summer on the bathroom/toilet area and the walls in the Foundation classroom was not able to be completed. It will be very likely that this work will have to be put off indefinitely.

Reserves policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Risk policy

The trustees has assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Plans for future periods

Continue to improve the nursery environment inside and outside. Ensure all staff continue to develop their skills by providing in-house training. To provide work shops for parents to attend alongside staff.

Structure, governance and management

The charity is registered in England and Wales under a Constitution adopted on 14 January 1993 as amended on 1 December 1999 and by a scheme of amendment on 1 March 2017.

Trustees

The trustees who served during the year and up to the date of signature of the financial statements were:

A Rowlands
M Gaskin
P Whimperley
A Gibson
N Evans
H Leedam
M Bird
L Bevan

OUR LADY'S FIRST STEPS PRE SCHOOL

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2020

The company's current policy concerning the payment of trade creditors is to follow the CBI's Prompt Payers Code (copies are available from the CBI, Centre Point, 103 New Oxford Street, London WC1A 1DU).

The company's current policy concerning the payment of trade creditors is to:

- settle the terms of payment with suppliers when agreeing the terms of each transaction;
- ensure that suppliers are made aware of the terms of payment by inclusion of the relevant terms in contracts; and
- pay in accordance with the company's contractual and other legal obligations.

Trade creditors of the company at the year end were equivalent to 30 day's purchases, based on the average daily amount invoiced by suppliers during the year.

Chairperson's closing report

Pat thanked all present for their continued support and stressed that the committee will continue to provide as much support as necessary during this next financial year. She is very aware it is going to be a tough year financially for the nursery but also mentally, not just for the staff but also the parents and children. She stressed again that as much help will be given by the committee if needed.

The trustees' report was approved by the Board of Trustees.

M Gaskin

Trustee

Dated: 28 June 2021

OUR LADY'S FIRST STEPS PRE SCHOOL

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF OUR LADY'S FIRST STEPS PRE SCHOOL

I report to the trustees on my examination of the financial statements of Our Lady's First Steps Pre school (the charity) for the year ended 31 August 2020.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

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

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of chartered, which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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 financial statements to be reached.

P L Griffiths FCA DChA on behalf of
Mitchell Charlesworth LLP

Glebe Business Park
Lunts Heath Road
Widnes
Cheshire
WA8 5SQ

Dated: 28 June 2021

OUR LADY'S FIRST STEPS PRE SCHOOL

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2020

		Unrestricted funds 2020 £	Unrestricted funds 2019 £
	Notes		
<u>Income and endowments from:</u>			
Donations and legacies	3	302,312	299,576
Charitable activities	4	199,791	357,958
Other income	5	98,892	-
Total income		600,995	657,534
<u>Expenditure on:</u>			
Charitable activities	6	584,461	600,694
Net income for the year/ Net movement in funds		16,534	56,840
Fund balances at 1 September 2019		88,597	31,757
Fund balances at 31 August 2020		105,131	88,597

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

OUR LADY'S FIRST STEPS PRE SCHOOL

BALANCE SHEET

AS AT 31 AUGUST 2020

	Notes	2020 £	£	2019 £	£
Fixed assets					
Tangible assets	9		103,172		112,445
Current assets					
Debtors	10	438		4,297	
Cash at bank and in hand		33,964		32,553	
		<u>34,402</u>		<u>36,850</u>	
Creditors: amounts falling due within one year	11	<u>(32,443)</u>		<u>(60,698)</u>	
Net current assets/(liabilities)			1,959		(23,848)
Total assets less current liabilities			<u>105,131</u>		<u>88,597</u>
Income funds					
Unrestricted funds			105,131		88,597
			<u>105,131</u>		<u>88,597</u>

The financial statements were approved by the Trustees on 28 June 2021

M Gaskin
Trustee

OUR LADY'S FIRST STEPS PRE SCHOOL

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 AUGUST 2020

	Notes	2020 £	£	2019 £	£
Cash flows from operating activities					
Cash generated from operations	13		10,781		94,381
Investing activities					
Purchase of tangible fixed assets		(9,370)		(102,072)	
Net cash used in investing activities			(9,370)		(102,072)
Net cash used in financing activities			-		-
Net increase/(decrease) in cash and cash equivalents			1,411		(7,691)
Cash and cash equivalents at beginning of year			32,553		40,244
Cash and cash equivalents at end of year			33,964		32,553

OUR LADY'S FIRST STEPS PRE SCHOOL

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2020

1 Accounting policies

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's constitution adopted on 14 January 1993 as amended on 1 December 1999 and by a scheme of variation dated 1 March 2017, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, and having due regard to the impact of Covid-19, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

OUR LADY'S FIRST STEPS PRE SCHOOL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2020

1 Accounting policies

(Continued)

1.5 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Improvements to property	10% straight line
Fixtures and fittings	15% straight line
Computers	33.3% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.6 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.8 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

OUR LADY'S FIRST STEPS PRE SCHOOL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2020

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.10 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2020	2019
	£	£
Performance related grants	302,312	299,576

OUR LADY'S FIRST STEPS PRE SCHOOL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2020

4 Charitable activities

	Unrestricted funds 2020 £	Unrestricted funds 2019 £
Nursery fees	196,569	355,751
Milk reimbursement	1,371	1,909
Other income	891	298
School trips	960	-
	<u>199,791</u>	<u>357,958</u>

5 Other income

	Unrestricted funds 2020 £	Total 2019 £
Government grants receivable	<u>98,892</u>	<u>-</u>

OUR LADY'S FIRST STEPS PRE SCHOOL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2020

6 Charitable activities

	Charitable Expenditure 2020 £	Charitable Expenditure 2019 £
Staff costs	494,558	469,908
Depreciation and impairment	18,643	6,411
Insurance and rates	2,949	3,506
Repairs and maintenance	4,821	18,615
Telephone costs	1,179	1,207
Groceries	9,125	15,911
School meals	22,697	43,276
Consumables	9,340	8,560
Toys and equipment	6,333	15,150
Printing, stationery and postage	1,328	406
Sundry expenses	4,152	10,343
Accountancy	202	2,000
Trips	990	-
Bank charges and interest	2,084	2,197
Utilities	3,035	1,988
Professional subscriptions	3,025	1,216
	<hr/> 584,461	<hr/> 600,694
	<hr/> <hr/> 584,461	<hr/> <hr/> 600,694

7 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

There were no expenses reimbursed to trustees during the year.

OUR LADY'S FIRST STEPS PRE SCHOOL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2020

8 Employees

The average monthly number of employees during the year was:

	2020 Number	2019 Number
	33	35
	<u> </u>	<u> </u>
Employment costs	2020	2019
	£	£
Wages and salaries	467,842	442,854
Social security costs	21,994	22,820
Other pension costs	4,722	4,234
	<u> </u>	<u> </u>
	494,558	469,908
	<u> </u>	<u> </u>

There were no employees earning at the rate of £60,000 or more during the year.

9 Tangible fixed assets

	Improvements to property £	Fixtures and fittings £	Computers £	Total £
Cost				
At 1 September 2019	-	114,414	4,442	118,856
Additions	7,603	1,767	-	9,370
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 31 August 2020	7,603	116,181	4,442	128,226
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Depreciation and impairment				
At 1 September 2019	-	5,671	740	6,411
Depreciation charged in the year	-	17,162	1,481	18,643
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 31 August 2020	-	22,833	2,221	25,054
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Carrying amount				
At 31 August 2020	7,603	93,348	2,221	103,172
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 31 August 2019	-	108,743	3,702	112,445
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

OUR LADY'S FIRST STEPS PRE SCHOOL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2020

10 Debtors

	2020	2019
	£	£
Amounts falling due within one year:		
Trade debtors	438	4,297
	<u> </u>	<u> </u>

11 Creditors: amounts falling due within one year

	2020	2019
	£	£
Other taxation and social security	2,826	4,139
Trade creditors	18,780	43,237
Other creditors	7,846	-
Accruals and deferred income	2,991	13,322
	<u> </u>	<u> </u>
	<u>32,443</u>	<u>60,698</u>

12 Related party transactions

There were no disclosable related party transactions during the year (2019 - none).

13 Cash generated from operations

	2020	2019
	£	£
Surplus for the year	16,534	56,840
Adjustments for:		
Depreciation and impairment of tangible fixed assets	18,643	6,411
Movements in working capital:		
Decrease in debtors	3,859	3
(Decrease)/increase in creditors	(28,255)	31,127
	<u> </u>	<u> </u>
Cash generated from operations	<u>10,781</u>	<u>94,381</u>

14 Analysis of changes in net funds

The charity had no debt during the year.