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# Annual Accounts

Period to 31 March 2024

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## **Stepping Stone Pre-School Knebworth**

Knebworth Sports Pavilion,  
Knebworth Recreation Ground,  
Off Watton Road,  
Knebworth  
SG3 6AH

Pre School Learning Alliance No. 24741

**T:** (01438) 813070 **E:** [steppingstonepreschool@hotmail.com](mailto:steppingstonepreschool@hotmail.com)

**URL :** [www.steppingstonepreschool.org.uk](http://www.steppingstonepreschool.org.uk)



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# Trustees Report

## Report from the Trustees for the year ending 31 March 2024

The Trustees for Stepping Stone Pre-School present their annual report and audited accounts for the year ending 31st March 2024 and confirm they comply with the Charity Commission's requirements (Charities Act 2011).

### Our Aims and Objectives

To deliver education and care according to the guidance laid down by the qualification and curriculum authority the Early Years Foundation Stage. This is especially geared toward the development of young children aged between 2 ½ and 4 years of age.

We are an inclusive pre-school aiming to provide equality and accessibility to local children and families by building a positive relationship and partnership with parents whilst creating an enabling a safe environment that makes for easy learning.

### Activities and Achievements

We completed our 32nd year of operation during this year. Our staff have worked tirelessly to ensure the school was open whenever possible ensuring the environment was safe for children, parents and themselves.

We were able to re-commence our normal external activities for our nursery children this year. When able we have used the Park grounds, that we are fortunately situated in, for our outdoor activities.

We continue to support the development of our people with two of our staff now working towards further qualifications during the year.

Our fees per hour were: £7.50 for 2 year olds £7.50 for 3 and 4 years olds which are in line with nurseries in the local area and funding rates..

We are required to be inspected by Ofsted, on their last visit we were rated as Good.

### Our Finances

The financial statement shows the Income and expenditure from 1st April 2023 to 31st March 2024. Our primary source of income comes from Government funding, followed by the fees paid by parents and then our own fundraising efforts. We are reporting a £10,180 loss for the current period although income has increased due to increased students and funding rates, staff costs have also gone up due to increase in minimum wage and increased headcount and we had an unusual expense in the year where we paid 3 months in lieu for a staff member. Fundraising raised a net of £2,210.

The variability over numbers of children catered for and upward pressure on costs present a challenging landscape for the operation of the nursery which the Trustees in conjunction with the school Management are addressing.

### Future plans



To continue offering a high standard of early years education to local children within our setting.

# Independent Examiner's Report

## INDEPENDENT EXAMINER'S REPORT

Report to the Trustees: **Stepping Stone Pre-School, Knebworth**

On accounts for the year ended: **31 March 2024**

Charity no: **1028293**

**Set out on pages: 10 - 25.**

I report to the trustees on my examination of the accounts of the above charity for the year ended 31 March 2024.

### Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

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

### Independent examiner's statement

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

- accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts do not accord with the accounting records.
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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.

Shayo Badejo FIPA MIPA  
TaxAssist Accountants Enfield  
51 Church Street



Enfield  
London EN2 6AN


30/01/2025.

# Financial Statements

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## Statement of financial activities

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 <div>CHARITY COMMISSION FOR ENGLAND AND WALES</div>	STEPPING STONE PRE-SCHOOL KNEBWORTH			Charity No (if any)	1028293
	Annual accounts for the period				
	Period start date	01/04/2023	To	Period end date	31/03/2024

## Section A Statement of financial activities

	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total funds £ F04	Prior year funds £ F05
<b>Incoming resources (Note 3)</b>					
Income and endowments from:					
Donations and legacies (Note 4)	90,115	-	-	90,115	88,672
Charitable activities	21,460	-	-	21,460	18,848
Other trading activities	2,396	-	-	2,396	981
Investments	4	-	-	4	4
Separate material item of income	-	-	-	-	-
Other	-	-	-	-	-
<b>Total</b>	<b>113,975</b>	<b>-</b>	<b>-</b>	<b>113,975</b>	<b>108,505</b>
<b>Resources expended (Note 5)</b>					
Expenditure on:					
Raising funds	-	-	-	-	-
Charitable activities	122,654	-	-	122,654	107,796
Separate material item of expense	-	-	-	-	-
Other	1,501	-	-	1,501	2,342
<b>Total</b>	<b>124,155</b>	<b>-</b>	<b>-</b>	<b>124,155</b>	<b>110,138</b>
<b>Net income/(expenditure) before investment gains/(losses)</b>	<b>- 10,181</b>	<b>-</b>	<b>-</b>	<b>- 10,181</b>	<b>- 1,633</b>
Net gains/(losses) on investments	-	-	-	-	-
<b>Net income/(expenditure)</b>	<b>- 10,181</b>	<b>-</b>	<b>-</b>	<b>- 10,181</b>	<b>- 1,633</b>
<b>Extraordinary items (Note 6)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Transfers between funds</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other recognised gains/(losses):</b>					
Gains and losses on revaluation of fixed assets for the charity's own use	-	-	-	-	-
Other gains/(losses)	-	-	-	-	-
<b>Net movement in funds</b>	<b>- 10,181</b>	<b>-</b>	<b>-</b>	<b>- 10,181</b>	<b>- 1,633</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward	11,040	-	-	11,040	12,673
<b>Total funds carried forward</b>	<b>859</b>	<b>-</b>	<b>-</b>	<b>859</b>	<b>11,040</b>



## Balance Sheet

 <b>CHARITY COMMISSION FOR ENGLAND AND WALES</b>	<b>STEPPING STONE PRE-SCHOOL KNEBWORTH</b>		Charity No (if any)	<b>1028293</b>
	<b>Annual accounts for the period</b>			
	Period start date	<b>01/04/2023</b>	<b>To</b>	Period end date <b>31/03/2024</b>

### Section B Balance sheet

	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F05
<b>Fixed assets</b>					
<i>Total fixed assets</i>	-	-	-	-	-
<b>Current assets</b>					
Stocks	-	-	-	-	-
Debtors (Note 10)	3,844	-	-	3,844	75
Investments	-	-	-	-	-
Cash at bank and in hand (Note 12)	7,215	-	-	7,215	15,575
<i>Total current assets</i>	11,059	-	-	11,059	15,650
<b>Creditors: amounts falling due within one year (Note 11)</b>	10,199	-	-	10,199	4,610
<i>Net current assets/(liabilities)</i>	859	-	-	859	11,040
<i>Total assets less current liabilities</i>	859	-	-	859	11,040
<b>Creditors: amounts falling due after one year (Note 11)</b>	-	-	-	-	-
<b>Provisions for liabilities</b>	-	-	-	-	-
<i>Total net assets or liabilities</i>	859	-	-	859	11,040
<b>Funds of the Charity</b>					
Endowment funds			-	-	-
Restricted income funds		-		-	-
Unrestricted funds	859			859	11,040
Revaluation reserve	-			-	
<i>Total funds</i>	859	-	-	859	11,040

Signed by one or two trustees on behalf of  
all the trustees

Signature	Print Name	Date of approval dd/mm/yyyy
K Adesanoye	O Adesanoye	31/01/2025

## Notes to the accounts

### Section C Notes to the accounts

#### 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:

- and with\* 

✓
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 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
- and with\* 

✓
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 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.\*

✓
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\* -Tick as appropriate

##### 1.2 Going concern

***If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:***

An explanation as to those factors that support the conclusion that the charity is a going concern;

***Not Applicable***

Disclosure of any uncertainties that make the going concern assumption doubtful;

***Not Applicable***

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

***Not Applicable***



### 1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note 2.

Yes*	<input checked="" type="checkbox"/>	* -Tick as appropriate
No*	<input type="checkbox"/>	

**Please disclose:**

<b>(i) the nature of the change in accounting policy;</b>	Not Applicable
<b>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</b>	Not Applicable
<b>(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.</b>	Not Applicable

### 1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes*	<input type="checkbox"/>	* -Tick as appropriate
No*	<input checked="" type="checkbox"/>	

### 1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes*	<input checked="" type="checkbox"/>	* -Tick as appropriate
No*	<input checked="" type="checkbox"/>	



## Section C

## Notes to the accounts

(cont)

## Note 2 Accounting policies

Please complete this note when first reporting under FRS2102. Section 35 of FRS102, requires 3 reconciliations to be presented, if all are applicable.

## 2.1 RECONCILIATION WITH PREVIOUS GENERALLY ACCEPTED ACCOUNTING PRACTICE

Please provide a description of the nature of each change in accounting policy

None

## Reconciliation of funds per previous GAAP to funds determined under FRS 102

	Start of period £	End of period £
Fund balances as previously stated	11,040	859
Adjustments:		
Fund balance as restated	11,040	859

## Reconciliation of net income/(net expenditure) per previous GAAP to net income/(net expenditure) under FRS 102

	End of £
Net income/(expenditure) as previously stated	-1,633
Adjustments:	
Previous period net income/(expenditure) as restated	-1,633



## 2.4 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 £

2,000

They are valued at cost.

Yes	No	N/a
✓		

The depreciation rates and methods used are disclosed in note 9.2.

### Intangible fixed assets

The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5

Yes	No	N/a
		✓

They are valued at cost.

Yes	No	N/a
		✓

### Heritage assets

The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4.

Yes	No	N/a
		✓

They are valued at cost.

Yes	No	N/a
		✓

### Investments

Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.

Yes	No	N/a
		✓

Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments

Yes	No	N/a
		✓

### Stocks and work in progress

Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.

Yes	No	N/a
		✓

Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.

Yes	No	N/a
		✓

Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.

Yes	No	N/a
		✓

### 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.

Yes	No	N/a
✓		

### Current asset investments

The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.

Yes	No	N/a
✓		

They are valued at fair value except where they qualify as basic financial instruments.

Yes	No	N/a
✓		

### POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE

N/A

<b>Donated services and facilities</b>	Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.	Yes	No	N/a
	Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Support costs</b>	The charity has incurred expenditure on support costs.	Yes	No	N/a
		<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>Volunteer help</b>	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Income from interest, royalties and dividends</b>	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Income from membership subscriptions</b>	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Settlement of insurance claims</b>	Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Investment gains and losses</b>	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Investment gains and losses</b>	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>2.3 EXPENDITURE AND LIABILITIES</b>				
<b>Liability recognition</b>	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.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Governance and support costs</b>	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Grants with performance conditions</b>	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Grants payable without performance conditions</b>	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Redundancy cost</b>	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Deferred income</b>	The charity made no redundancy payments during the reporting period.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Creditors</b>	No material item of deferred income has been included in the accounts.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Provisions for liabilities</b>	The charity has creditors which are measured at settlement amounts less any trade discounts	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Basic financial instruments</b>	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Basic financial instruments</b>	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.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>



## 2.4 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 £

2,000

They are valued at cost.

Yes	No	N/a
✓		

The depreciation rates and methods used are disclosed in note 9.2.

**Intangible fixed** The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5

Yes	No	N/a
		✓

They are valued at cost.

Yes	No	N/a
		✓

**Heritage assets** The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4.

Yes	No	N/a
		✓

They are valued at cost.

Yes	No	N/a
		✓

**Investments** Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.

Yes	No	N/a
		✓

Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments

Yes	No	N/a
		✓

**Stocks and work in progress** Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.

Yes	No	N/a
		✓

Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.

Yes	No	N/a
		✓

Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.

Yes	No	N/a
		✓

**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.

Yes	No	N/a
✓		

**Current asset investments**

The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.

Yes	No	N/a
✓		

They are valued at fair value except where they qualify as basic financial instruments.

Yes	No	N/a
✓		

**POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE**

N/A



## Section C Notes to the accounts (cont)

### Note 3 Analysis of income

		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
	<b>Analysis</b>					
<b>Donations and legacies:</b>	Donations and gifts	-	-	-	-	-
	Gift Aid	-	-	-	-	-
	Legacies	-	-	-	-	-
	General grants provided by government/other charities	90,115	-	-	90,115	88,672
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	-
	<b>Total</b>	90,115	-	-	90,115	88,672
<b>Charitable activities:</b>	Fees for School services	21,460	-	-	21,460	18,848
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	<b>Total</b>	21,460	-	-	21,460	18,848
<b>Other trading activities:</b>	Fundraising	2,211	-	-	2,211	981
		-	-	-	-	-
		-	-	-	-	-
	Other	185	-	-	185	-
	<b>Total</b>	2,396	-	-	2,396	981
<b>Income from investments:</b>	Interest income	4	-	-	4	4
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
	<b>Total</b>	4	-	-	4	4
<b>Separate material item of income:</b>		-	-	-	-	-
		-	-	-	-	-
	<b>Total</b>	-	-	-	-	-
<b>Other:</b>	Other	-	-	-	-	-
	<b>Total</b>	-	-	-	-	-
<b>TOTAL INCOME</b>		113,975	-	-	113,975	108,505

Other information:

All income in the prior year was unrestricted



## Section C

## Notes to the accounts

(cont)

## Note 4

## Analysis of receipts of government grants

	Description	This year £	Last year £
Government - Nursery Funding	Educational funding for children aged 2 to 4	84,928	83,208
Government - Early Years Pupil Premium	Additional supplement to enhance the opportunities and experiences for eligible children aged 3 and 4 years old	923	1,444
		-	-
Other		-	-
	<b>Total</b>	<b>85,850</b>	<b>84,652</b>

*Please provide details of any unfulfilled conditions and other contingencies attaching to grants that have been recognised in income.*

None

*Please give details of other forms of government assistance from which the charity has directly benefited.*

None

**Section C** **Notes to the accounts** **(cont)**

**Note 5** **Analysis of expenditure**

		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
	<b>Analysis</b>					
<b>Expenditure on raising funds:</b>	Incurred seeking donations	-	-	-	-	-
	Incurred seeking legacies	-	-	-	-	-
	Incurred seeking grants	-	-	-	-	-
	Operating membership schemes and social lotteries	-	-	-	-	-
	Staging fundraising events	-	-	-	-	-
	Other trading activities	-	-	-	-	-
	<b>Total expenditure on raising funds</b>	-	-	-	-	-
<b>Expenditure on charitable activities</b>	Staff (Note 8)	109,825	-	-	109,825	93,062
	School operating expenses	5,006	-	-	5,006	5,406
	Property & Professional services	7,823	-	-	7,823	9,327
	<b>Total expenditure on charitable activities</b>	122,654	-	-	122,654	107,796
<b>Other</b>	EYPP expense	1,194	-	-	1,194	1,041
	Other	307	-	-	307	1,300
		-	-	-	-	-
	<b>Total other expenditure</b>	1,501	-	-	1,501	2,342
<b>TOTAL EXPENDITURE</b>		124,155	-	-	124,155	110,138

**Other information:**

**Analysis of expenditure on charitable activities**

Activity or programme	Activities undertaken directly	Grant funding of activities	Support Costs	Total this year	Total prior year
	£	£	£	£	£
Nursery School	Provision of Nursery school activities for 2 to 4 year old Children	90,115		90,115	88,672
Other					
<b>Total</b>					

Prior year expenditure on charitable activities can be analysed as follows:



**Section C** **Notes to the accounts** **(cont)**

**Note 6** **Extraordinary items**

	Description	This year £	Last year £
Extraordinary item		-	-
Total extraordinary items		-	-

**Section C** **Notes to the accounts** **(cont)**

**Note 7** **Details of certain items of expenditure**

**7.1 Fees for examination of the accounts**

	This year £	Last year £
Independent examiner's fees	720	720
Assurance services other than audit or independent examination	0	0
Tax advisory fees	0	0
Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner	0	0



## Section C

## Notes to the accounts

(cont)

## Note 8 Paid employees

## 8.1 Staff Costs

	This year £	Last year £
Salaries and wages	102,928	90,021
Social security costs	1,327	1,329
Pension costs (defined contribution scheme)	5,570	1,712
Other employee benefits	-	-
<b>Total staff costs</b>	<b>109,825</b>	<b>93,062</b>

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

NONE

Please give details of the number of employees whose total employee benefits (excluding employer pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no such transactions, please enter 'true' in the box provided.

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000

TRUE

## 8.2 Average head count in the year

The parts of the charity in which the employees work

	This year Number	Last year Number
Fundraising	-	-
Charitable Activities	5	5
Governance	-	-
Other	-	-
<b>Total</b>	<b>5</b>	<b>5</b>

## 11.3 Ex-gratia payments to employees and others (excluding trustees)

## 11.4 Redundancy payments

## Section C

## Notes to the accounts

(cont)

## Note 9 Defined contribution pension scheme or defined benefit scheme accounted for as a defined contribution scheme.

Amount of contributions recognised in the SOFA as an expense (£)

5,570

Please explain the basis for allocating the liability and expense of defined contribution pension scheme between activities and between restricted and unrestricted funds.

N/a



## Section C Notes to the accounts (cont)

### Note 10 Debtors and prepayments

#### 10.1 Analysis of debtors

	This year £	Last year £
Trade debtors	3,844	75
Prepayments and accrued income	-	-
Other debtors	-	-
<b>Total</b>	<b>3,844</b>	<b>75</b>

#### 10.2 Analysis of debtors recoverable in more than 1 year (included in debtors above)

	This year £	Last year £
Trade debtors	-	-
Prepayments and accrued income	-	-
Other debtors	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

## Section C Notes to the accounts (cont)

### Note 11 Creditors and accruals

#### 11.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals and deferred income	895	720	-	-
Taxation and social security	9,305	3,890	-	-
Other creditors	-	-	-	-
<b>Total</b>	<b>10,199</b>	<b>4,610</b>	<b>-</b>	<b>-</b>



## Section C Notes to the accounts (cont)

### Note 12 Cash at bank and in hand

Short term cash investments (less than 3 months maturity date)

Short term deposits

Cash at bank and on hand

Other

Total

This year £	Last year £
-	-
-	-
7,215	15,575
-	-
7,215	15,575

## Section C Notes to the accounts (cont)

### Note 13 Events after the end of the reporting period

Please provide details of the nature of the event

None

Provide an estimate of the financial effect of the event or a statement that such an estimate cannot be made

N/a