

# SHELLOW AND FRINGFORD PLAYGROUP

England & Wales · Charity number 1052801

## Details

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Other names	SHELLOW AND FRINGFORD PLAYGROUP, SHELLOW PLAYGROUP
Status	Registered
Legal form	Other
Registered	1996-02-08
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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**Address** Shelswell and Fringford Playgroup  
The Green  
Fringford  
Bicester  
Oxfordshire  
OX27 8DY

**Phone** 01869 220282

**Email** [sharon@fringfordplaygroup.co.uk](mailto:sharon@fringfordplaygroup.co.uk)

**Website** [www.fringfordplaygroup.co.uk](http://www.fringfordplaygroup.co.uk)

## Activities

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

**Activities:** To provide a safe & educational environment for children from the Shelswell & Fringford benefice and surrounding towns and villages, before their move forward to primary school.

## Classification

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

## Geography

- Oxfordshire

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-08-31	£123,755	£116,415	-	-
2023-08-31	£106,293	£108,992	-	-
2022-08-31	£109,920	£115,686	-	-
2021-08-31	£101,918	£104,984	-	-
2020-08-31	£115,349	£113,621	-	-

## Trustees

Name	Role	Appointed
<b>CAMILLA LAMBERT-DEELEY</b>	Chair	2013-01-21
BARONESS VON MALTZAHN		
CAROLE ANNE MELVILLE THOMPSON		
MRS PENNY WOOD		
SHARON BROCKLEBANK-HARRIS		
SHARON SMYTHE		

**SHELSWELL AND FRINGFORD PLAYGROUP**

England & Wales - Charity number 1052801

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# Accounts

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<b>SHELLOWELL AND FRINGFORD PRE-SCHOOL PLAYGROUP</b>			Charity No (if any)	1052801	<b>CC17a</b>
Period start date	<b>01/09/2023</b>	<b>To</b>	Period end date	<b>31/08/2024</b>	

## Section A Statement of financial activities

Recommended categories by activity	Details of own analysis	Note	Restricted			Total this year £	Total last year £	
			Unrestricted funds £	income funds £	Endowment funds £			
			F01	F02	F03	F04	F05	
<b>Incoming resources (Note 3)</b>								
<b>Incoming resources from generated funds</b>								
			119,898	-	-	119,898	102,944	
Voluntary income		S01	-	-	-	-	-	
Activities for generating funds		S02	3,857	-	-	3,857	3,349	
Investment income		S03	-	-	-	-	-	
<b>Incoming resources from charitable activities</b>								
		S04	-	-	-	-	-	
<b>Other incoming resources</b>								
		S05	-	-	-	-	-	
<b>Total incoming resources</b>			S06	123,755	-	-	123,755	106,293
<b>Resources expended (Notes 4-8)</b>								
<b>Costs of Generating Funds</b>								
Costs of generating voluntary income		S07	-	-	-	-	-	
Fundraising trading costs		S08	-	-	-	-	-	
Investment management costs		S09	-	-	-	-	-	
<b>Charitable activities</b>								
		S10	116,415	-	-	116,415	108,992	
<b>Governance costs</b>								
		S11	-	-	-	-	-	
<b>Other resources expended</b>								
		S12	-	-	-	-	-	
<b>Total resources expended</b>			S13	116,415	-	-	116,415	- 2,699
<b>Net incoming/(outgoing) resources before transfers</b>			S14	7,340	-	-	7,340	- 2,699
<b>Gross transfers between funds</b>			S15	-	-	-	-	-
<b>Net incoming/(outgoing) resources before other recognised gains/(losses)</b>			S16	7,340	-	-	7,340	- 2,699
<b>Other recognised gains/(losses)</b>								
Gains and losses on revaluation of fixed assets for the charity's own use		S17	-	-	-	-	-	
Gains and losses on investment assets		S18	-	-	-	-	-	
<b>Net movement in funds</b>			S19	7,340	-	-	7,340	- 2,699
<b>Total funds brought forward</b>			S20	52,040	-	-	52,040	54,739
<b>Total funds carried forward</b>			S21	59,380	-	-	59,380	52,040

## Section B Balance sheet

		Note	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total this year £	Total last year £
			F01	F02	F03	F04	F05
<b>Fixed assets</b>							
Tangible assets	(Note 9)	B01	7,999	-	-	7,999	12,728
		B02	-	-	-	-	-
Investments	(Note 10)	B03	-	-	-	-	-
<b>Total fixed assets</b>		B04	7,999	-	-	7,999	12,728
<b>Current assets</b>							
Stock and work in progress		B05		-	-	-	-
Debtors	(Note 11)	B06	-	-	-	-	-
(Short term) investments		B07	-	-	-	-	-
Cash at bank and in hand		B08	52,855	-	-	52,855	40,196
<b>Total current assets</b>		B09	52,855	-	-	52,855	40,196
<b>Creditors: amounts falling due within one year</b>							
	(Note 12)	B10	1,474	-	-	1,474	884
<b>Net current assets/(liabilities)</b>		B11	51,381	-	-	51,381	39,312
<b>Total assets less current liabilities</b>		B12	59,380	-	-	59,380	52,040
<b>Creditors: amounts falling due after one year</b>							
	(Note 12)	B13	-	-	-	-	-
<b>Provisions for liabilities and charges</b>							
		B14	-	-	-	-	-
<b>Net assets</b>		B15	59,380	-	-	59,380	52,040
<b>Funds of the Charity</b>							
<b>Unrestricted funds</b>		B16	59,380			59,380	52,040
		B17	-			-	-
<b>Restricted income funds (Note 13)</b>		B18		-		-	-
<b>Endowment funds (Note 13)</b>		B19			-	-	-
<b>Total funds</b>		B20	59,380	-	-	59,380	52,040

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

	Signature	Print Name	Date of approval

**Section C****Notes to the accounts****Note 1 Basis of preparation**

*This section should be completed by all charities .*

**1.1 Basis of accounting**

These accounts have been prepared on the basis of historic cost (except that investments are shown at market value) in accordance with:

- Accounting and Reporting by Charities – Statement of Recommended Practice (SORP 2005);
- and with\*  Accounting Standards;
- or  Financial Reporting Standards for Smaller Enterprises (FRSSE);
- and with the Charities Act 1993.

[\*\* except for the following].

***Give details in this box if a different standard has been followed.***

\* -Tick as appropriate:

- if all relevant disclosures shown in the pack have been given then please tick “Accounting Standards”;
- if disclosures completed in these accounts have been restricted to those required by the FRSSE, then please tick “Financial Reporting Standards for Smaller Enterprises (FRSSE)”.

**1.2 Change in basis of accounting**

There has been no change to the accounting policies (valuation rules and methods of accounting) since last year.

***Give details in this box of any material changes that have been made.***

§ if no changes have been made to accounting policies then delete these words.

**1.3 Changes to previous accounts**

No changes have been made to accounts for previous years .

***Give details in this box of any material changes that have been made.***

**Note 2 Accounting policies**

*This standard list of accounting policies has been applied by the charity except for those deleted. Where a different or additional policy has been adopted then this is detailed in the box below.*

**INCOMING RESOURCES**

<b>Recognition of incoming resources</b>	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> <li>• the charity becomes entitled to the resources;</li> <li>• the trustees are virtually certain they will receive the resources; and</li> <li>• the monetary value can be measured with sufficient reliability.</li> </ul>
<b>Incoming resources with related expenditure</b>	Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.
<b>Grants and donations</b>	Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.
<b>Tax reclaims on donations and gifts</b>	Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.
<b>Contractual income and performance related grants</b>	This is only included in the SoFA once the related goods or services have been delivered.
<b>Gifts in kind</b>	Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised.  Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity.  Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.
<b>Donated services and facilities</b>	These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.
<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.
<b>Investment income</b>	This is included in the accounts when receivable.
<b>Investment gains and losses</b>	This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

**EXPENDITURE AND LIABILITIES**

<b>Liability recognition</b>	Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.
<b>Governance costs</b>	Include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.
<b>Grants with 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.
<b>Grants payable without performance conditions</b>	These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.
<b>Support Costs</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.

**ASSETS**

<b>Tangible fixed assets for use by charity</b>	These are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost or a reasonable value on receipt.
<b>Investments</b>	Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.
<b>Stocks and work in progress</b>	These are valued at the lower of cost or market value.

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

**Note 3 Analysis of incoming resources**

*Incoming resources may be further analysed if this would help the reader of the accounts.*

	Analysis	This year £	Last year £
<b>Voluntary income</b>	OXON CC VOUCHER FUNDING AND PARENTAL FEES	119,311	102,944
		-	-
		-	-
		-	-
	<b>Total</b>	119,311	102,944
<b>Activities for generating funds</b>	SUNDRY FUNDRAISING	3,856	2,256
	interest	311	82
	Sale of uniform	203	801
	OCC Grant income	75	210
		-	-
	<b>Total</b>	4,444	3,349
<b>Investment income</b>		-	-
		-	-
		-	-
		-	-
		-	-
	<b>Total</b>	-	-
<b>Incoming resources from charitable activities</b>		-	-
		-	-
		-	-
		-	-
		-	-
	<b>Total</b>	-	-

**Section C****Notes to the accounts****(cont)****Note 4****Analysis of resources expended**

Resources expended may be further analysed if this would help the reader of the accounts.

	<b>Analysis</b>	<b>This year £</b>	<b>Last year £</b>
<b>Costs of generating voluntary income</b>		-	-
		-	-
		-	-
		-	-
	<b>Total</b>	-	-
<b>Fundraising trading costs</b>		-	-
		-	-
		-	-
		-	-
	<b>Total</b>	-	-
<b>Investment management costs</b>		-	-
		-	-
	<b>Total</b>	-	-
<b>Charitable activities</b>		-	-
		-	-
		-	-
		-	-
	<b>Total</b>	-	-
<b>Governance costs</b>	Audit and accounts preparation	275	275
		-	-
		-	-
	<b>Total</b>	275	275

**Note 5 Support Costs**

Please complete this note if the charity has analysed its expenses using activity categories and has support costs.

Support cost type	Fundraising activity £	Charitable Activity £	Governance Activity £	Total Cost £
ALL COSTS		115,436	250	115,686
			-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
<b>Total</b>	-	115,436	250	115,686

**Note 6 Details of certain items of expenditure****6.1 Trustee expenses**

Please provide details of the amount of any payment or reimbursement of out-of-pocket expenses made to trustees or to third parties for expenses incurred by trustees. If no expenses were paid, please enter 'None' in the appropriate box(es).

Number of trustees who were paid expenses

Nature of the expenses

Total amount paid

This year	Last year
NONE	NONE
NONE	NONE

**6.2 Fees for examination or audit of the accounts**

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner or auditor. If nothing was paid please enter NONE in the appropriate box(es).

Independent examiner's or auditors' fees for reporting on the accounts

Other fees (for example: advice, consultancy, accountancy services) paid to the independent examiner or auditor

This year £	Last year £
275	275
NONE	NONE

**Section C****Notes to the accounts****(cont)****Note 7 Paid employees***Please complete this note if the charity has any employees.***7.1 Staff Costs**

	This year £	Last year £
Gross wages, salaries and benefits in kind	84,883	78,632
Employer's National Insurance costs	-	-
Pension costs	1,820	1,735
<b>Total staff costs</b>	<b>86,703</b>	<b>80,367</b>

**7.2 Average number of full-time equivalent employees in the year**

	This year Number	This year Number
The parts of the charity in which the employees work		
Fundraising	-	-
Charitable Activities	-	-
Governance	-	-
Other	5.0	5
<b>Total</b>	<b>5</b>	<b>5</b>

**7.3 Defined contribution pension scheme***Please complete if a defined contribution pension scheme is operated.*

Brief details of the scheme

Nest scheme - Smart Pension

	This year £	Last year £
The costs of the scheme to the charity for the year	1820	1735
The amount of any contributions outstanding at the year end	947	625
The amount of any contributions prepaid at the year end	0	



**Note 9 Tangible fixed assets**

Please complete this note if the charity has any tangible fixed assets

**9.1 Cost or valuation**

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Payments on account and assets under construction	Total
	£	£	£	£	£	£
Balance brought forward		96,818	-	-	-	96,818
Additions	-	-	-	-	-	-
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Transfers *	-	-	-	-	-	-
Balance carried forward	-	96,818	-	-	-	96,818

**9.2 Accumulated depreciation and impairment provisions**

<b>**Basis</b>	SL or RB	SL	SL or RB	SL or RB	SL or RB
<b>** Rate</b>		25 YEARS			

Balance brought forward		84,090	-	-	-	84,090
Depreciation charge for year		4,729	-	-	-	4,729
Impairment provisions	-	-	-	-	-	-
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Transfers*	-	-	-	-	-	-
Balance carried forward	-	88,819	-	-	-	88,819

**9.3 Net book value**

Brought forward	-	12,728	-	-	-	12,728
Carried forward	-	7,999	-	-	-	7,999

**9.4 Revaluation**

If any fixed assets have been revalued please give details of the valuer and method of valuation

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\* The "transfers" row is for movements between fixed asset categories.

\*\* Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction.

**Note 10 Investment assets**

*Please complete this note if the charity has any investment assets.*

**10.1 Fixed assets investments**

	£
Carrying (market) value at beginning of year	-
<b>Add:</b> additions to investments at cost	-
<b>Less:</b> disposals at carrying value	-
<b>Add/(deduct):</b> net gain/(loss) on revaluation	-
Carrying (market) value at end of year	-

*Please provide below:*

**10.2 A breakdown of the market values of investments shown above agreeing with the balance sheet row B03.**

**10.3 A breakdown of the income from investments agreeing with SOFA row S03.**

**Analysis of investments**

	10.2 Market value at year end £	10.3 Income from investments for the year £
<b>Investment properties</b>	-	-
Investments listed on a recognised stock exchange or held in common investment funds, open ended investment companies, unit trusts or other collective investment schemes	-	-
Investments in subsidiary or connected undertakings and companies	-	-
Securities not listed on a recognised Stock Exchange	-	-
Cash held as part of the investment portfolio	-	-
Other investments	-	-
<b>Total</b>	-	-

**10.4 Material investment holdings**

If any single investment is material in terms of its value (for example represents more than 5 per cent of the value of the charity's total investments) please provide details.

Investment held

Market Value


**Note 11 Debtors and prepayments**

*Please complete this note if the charity has any debtors or prepayments.*

## Analysis of debtors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Trade debtors	-	-	-	-
Amounts due from subsidiary and associated undertakings	-	-	-	-
Other debtors	-	-	-	-
Prepayments and accrued income			-	-
<b>Total</b>	-	-	-	-

**Note 12 Creditors and accruals**

*Please complete this note if the charity has any creditors or accruals.*

## 12.1 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 £
Loans and overdrafts		-	-	-
Trade creditors		-	-	-
Amounts due to subsidiary and associated undertakings		-	-	-
Other creditors	1,340	884	-	-
Accruals and deferred income	135	-	-	-
<b>Total</b>	1,475	884	-	-

## 12.2 Security over assets

*If any loan, overdraft or other creditor holds a charge or other security over any assets of the charity please provide details.*

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## Note 14 Transactions with related parties

If the charity has any transactions with related parties (other than the trustee expenses explained in note 6) details of such transactions should be provided in this note. If there are no transactions to report, please enter "None" in the relevant boxes.

### 14.1 Remuneration and benefits

Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee or other related parties by the charity or any institution or company connected with it.

Name of trustee or connected party	Legal authority (eg order, governing document)	Amounts paid or benefit value	
		This year £	Last year £
Sharon Smythe	Earnings as a Teaching Assistant	15377	13488

### 14.2 Loans

Please give details of and amounts owing to or from the charity's trustees or other related parties by the charity at the year end.

	Name of trustee or connected party	Legal authority	Amount owing	
			This year £	Last year £
Due to trustees and related parties			NONE	NONE
Due from trustees and related parties				

### 14.3 Other transaction(s) with trustees or related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a trustee or related party has a material interest.

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	This year £	Last year £

**Note 15****Additional Disclosures**

The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.

None

**SHELSWELL AND FRINGFORD PLAYGROUP**

England & Wales - Charity number 1052801

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# Accounts

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<b>SHELLOWELL AND FRINGFORD PRE-SCHOOL PLAYGROUP</b>			Charity No (if any)	1052801	<b>CC17a</b>
Period start date	<b>01/09/2022</b>	<b>To</b>	Period end date	<b>31/08/2022</b>	

## Section A Statement of financial activities

Recommended categories by activity	Details of own analysis	Note	Restricted			Total this year £	Total last year £	
			Unrestricted funds £	income funds £	Endowment funds £			
			F01	F02	F03	F04	F05	
<b>Incoming resources (Note 3)</b>								
<b>Incoming resources from generated funds</b>								
			102,944	-	-	102,944	106,537	
Voluntary income		S01	-	-	-	-	-	
Activities for generating funds		S02	3,349	-	-	3,349	3,383	
Investment income		S03	-	-	-	-	-	
<b>Incoming resources from charitable activities</b>								
		S04	-	-	-	-	-	
<b>Other incoming resources</b>								
		S05	-	-	-	-	-	
<b>Total incoming resources</b>			S06	106,293	-	-	106,293	109,920
<b>Resources expended (Notes 4-8)</b>								
<b>Costs of Generating Funds</b>								
Costs of generating voluntary income		S07	-	-	-	-	-	
Fundraising trading costs		S08	-	-	-	-	-	
Investment management costs		S09	-	-	-	-	-	
<b>Charitable activities</b>		S10	108,992	-	-	108,992	115,686	
<b>Governance costs</b>		S11	-	-	-	-	-	
<b>Other resources expended</b>		S12	-	-	-	-	-	
<b>Total resources expended</b>			S13	108,992	-	-	108,992	104,984
<b>Net incoming/(outgoing) resources before transfers</b>			S14	- 2,699	-	-	- 2,699	- 3,066
<b>Gross transfers between funds</b>			S15	-	-	-	-	
<b>Net incoming/(outgoing) resources before other recognised gains/(losses)</b>			S16	- 2,699	-	-	- 2,699	- 3,066
<b>Other recognised gains/(losses)</b>								
Gains and losses on revaluation of fixed assets for the charity's own use		S17	-	-	-	-	-	
Gains and losses on investment assets		S18	-	-	-	-	-	
<b>Net movement in funds</b>			S19	- 2,699	-	-	- 2,699	- 5,766
<b>Total funds brought forward</b>			S20	54,739	-	-	54,739	60,505
<b>Total funds carried forward</b>			S21	52,040	-	-	52,040	54,739

## Section B Balance sheet

		Note	Restricted			Total this year £	Total last year £
			Unrestricted funds £	income funds £	Endowment funds £		
			F01	F02	F03	F04	F05
<b>Fixed assets</b>							
Tangible assets	(Note 9)	B01	12,728	-	-	12,728	17,457
		B02	-	-	-	-	-
Investments	(Note 10)	B03	-	-	-	-	-
<b>Total fixed assets</b>		B04	12,728	-	-	12,728	17,457
<b>Current assets</b>							
Stock and work in progress		B05		-	-	-	186
Debtors	(Note 11)	B06	-	-	-	-	-
(Short term) investments		B07	-	-	-	-	-
Cash at bank and in hand		B08	40,196	-	-	40,196	53,092
<b>Total current assets</b>		B09	40,196	-	-	40,196	53,278
<b>Creditors: amounts falling due within one year</b>	(Note 12)	B10	884	-	-	884	15,996
<b>Net current assets/(liabilities)</b>		B11	39,312	-	-	39,312	37,282
<b>Total assets less current liabilities</b>		B12	52,040	-	-	52,040	54,739
<b>Creditors: amounts falling due after one year</b>	(Note 12)	B13	-	-	-	-	-
<b>Provisions for liabilities and charges</b>		B14	-	-	-	-	-
<b>Net assets</b>		B15	52,040	-	-	52,040	54,739
<b>Funds of the Charity</b>							
Unrestricted funds		B16	52,040			52,040	54,739
		B17	-			-	-
Restricted income funds (Note 13)		B18		-		-	-
Endowment funds (Note 13)		B19			-	-	-
<b>Total funds</b>		B20	52,040	-	-	52,040	54,739

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

Signature	Print Name	Date of approval

**Section C****Notes to the accounts****Note 1 Basis of preparation**

*This section should be completed by all charities .*

**1.1 Basis of accounting**

These accounts have been prepared on the basis of historic cost (except that investments are shown at market value) in accordance with:

- Accounting and Reporting by Charities – Statement of Recommended Practice (SORP 2005);
- and with\*  Accounting Standards;
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There has been no change to the accounting policies (valuation rules and methods of accounting) since last year.

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§ if no changes have been made to accounting policies then delete these words.

**1.3 Changes to previous accounts**

No changes have been made to accounts for previous years .

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**INCOMING RESOURCES**

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<b>Investment income</b>	This is included in the accounts when receivable.
<b>Investment gains and losses</b>	This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

**EXPENDITURE AND LIABILITIES**

<b>Liability recognition</b>	Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.
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<b>Support Costs</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.

**ASSETS**

<b>Tangible fixed assets for use by charity</b>	These are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost or a reasonable value on receipt.
<b>Investments</b>	Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.
<b>Stocks and work in progress</b>	These are valued at the lower of cost or market value.

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

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**Note 3 Analysis of incoming resources**

*Incoming resources may be further analysed if this would help the reader of the accounts.*

	Analysis	This year £	Last year £
<b>Voluntary income</b>	OXON CC VOUCHER FUNDING AND PARENTAL FEES	102,944	106,059
		-	-
		-	-
		-	-
	<b>Total</b>	102,944	106,059
<b>Activities for generating funds</b>	SUNDRY FUNDRAISING	2,256	3,383
	interest	82	3
	Sale of uniform	801	115
	OCC Grant income	210	360
		-	-
	<b>Total</b>	3,349	3,861
<b>Investment income</b>		-	-
		-	-
		-	-
		-	-
		-	-
	<b>Total</b>	-	-
<b>Incoming resources from charitable activities</b>		-	-
		-	-
		-	-
		-	-
		-	-
	<b>Total</b>	-	-

**Section C****Notes to the accounts****(cont)****Note 4****Analysis of resources expended**

Resources expended may be further analysed if this would help the reader of the accounts.

	<b>Analysis</b>	<b>This year £</b>	<b>Last year £</b>
<b>Costs of generating voluntary income</b>		-	-
		-	-
		-	-
		-	-
	<b>Total</b>	-	-
<b>Fundraising trading costs</b>		-	-
		-	-
		-	-
		-	-
	<b>Total</b>	-	-
<b>Investment management costs</b>		-	-
		-	-
	<b>Total</b>	-	-
<b>Charitable activities</b>		-	-
		-	-
		-	-
		-	-
	<b>Total</b>	-	-
<b>Governance costs</b>	Audit and accounts preparation	275	250
		-	-
	<b>Total</b>	275	250

**Note 5 Support Costs**

Please complete this note if the charity has analysed its expenses using activity categories and has support costs.

Support cost type	Fundraising activity £	Charitable Activity £	Governance Activity £	Total Cost £
ALL COSTS		115,436	250	115,686
			-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
<b>Total</b>	-	115,436	250	115,686

**Note 6 Details of certain items of expenditure****6.1 Trustee expenses**

Please provide details of the amount of any payment or reimbursement of out-of-pocket expenses made to trustees or to third parties for expenses incurred by trustees. If no expenses were paid, please enter 'None' in the appropriate box(es).

Number of trustees who were paid expenses

Nature of the expenses

Total amount paid

This year	Last year
NONE	NONE
NONE	NONE

**6.2 Fees for examination or audit of the accounts**

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner or auditor. If nothing was paid please enter NONE in the appropriate box(es).

Independent examiner's or auditors' fees for reporting on the accounts

Other fees (for example: advice, consultancy, accountancy services) paid to the independent examiner or auditor

This year £	Last year £
275	250
NONE	NONE

**Section C****Notes to the accounts****(cont)****Note 7 Paid employees***Please complete this note if the charity has any employees.***7.1 Staff Costs**

	This year £	Last year £
Gross wages, salaries and benefits in kind	78,632	74,714
Employer's National Insurance costs	-	-
Pension costs	1,735	1,707
<b>Total staff costs</b>	<b>80,367</b>	<b>76,421</b>

**7.2 Average number of full-time equivalent employees in the year**

The parts of the charity in which the employees work

	This year Number	Last year Number
Fundraising	-	-
Charitable Activities	-	-
Governance	-	-
Other	5.0	6
<b>Total</b>	<b>5</b>	<b>6</b>

**7.3 Defined contribution pension scheme***Please complete if a defined contribution pension scheme is operated.*

Brief details of the scheme

Nest scheme - Smart Pension

	This year £	Last year £
The costs of the scheme to the charity for the year	1735	1707
The amount of any contributions outstanding at the year end	625	501
The amount of any contributions prepaid at the year end	0	



**Note 9 Tangible fixed assets***Please complete this note if the charity has any tangible fixed assets***9.1 Cost or valuation**

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Payments on account and assets under construction	Total
	£	£	£	£	£	£
Balance brought forward		96,818	-	-	-	96,818
Additions	-	-	-	-	-	-
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Transfers *	-	-	-	-	-	-
Balance carried forward	-	96,818	-	-	-	96,818

**9.2 Accumulated depreciation and impairment provisions**

<b>**Basis</b>	SL or RB	SL	SL or RB	SL or RB	SL or RB
<b>** Rate</b>		25 YEARS			

Balance brought forward		79,361	-	-	-	79,361
Depreciation charge for year		4,729	-	-	-	4,729
Impairment provisions	-	-	-	-	-	-
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Transfers*	-	-	-	-	-	-
Balance carried forward	-	84,090	-	-	-	84,090

**9.3 Net book value**

Brought forward	-	17,457	-	-	-	17,457
Carried forward	-	12,728	-	-	-	12,728

**9.4 Revaluation***If any fixed assets have been revalued please give details of the valuer and method of valuation*

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\* The "transfers" row is for movements between fixed asset categories.

\*\* Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction.

**Note 10 Investment assets**

*Please complete this note if the charity has any investment assets.*

**10.1 Fixed assets investments**

	£
Carrying (market) value at beginning of year	-
<b>Add:</b> additions to investments at cost	-
<b>Less:</b> disposals at carrying value	-
<b>Add/(deduct):</b> net gain/(loss) on revaluation	-
Carrying (market) value at end of year	-

*Please provide below:*

**10.2 A breakdown of the market values of investments shown above agreeing with the balance sheet row B03.**

**10.3 A breakdown of the income from investments agreeing with SOFA row S03.**

**Analysis of investments**

	10.2 Market value at year end £	10.3 Income from investments for the year £
Investment properties	-	-
Investments listed on a recognised stock exchange or held in common investment funds, open ended investment companies, unit trusts or other collective investment schemes	-	-
Investments in subsidiary or connected undertakings and companies	-	-
Securities not listed on a recognised Stock Exchange	-	-
Cash held as part of the investment portfolio	-	-
Other investments	-	-
<b>Total</b>	-	-

**10.4 Material investment holdings**

If any single investment is material in terms of its value (for example represents more than 5 per cent of the value of the charity's total investments) please provide details.

Investment held

Market Value


**Note 11 Debtors and prepayments**

*Please complete this note if the charity has any debtors or prepayments.*

**Analysis of debtors**

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Trade debtors	-	-	-	-
Amounts due from subsidiary and associated undertakings	-	-	-	-
Other debtors	-	-	-	-
Prepayments and accrued income			-	-
<b>Total</b>	-	-	-	-

**Note 12 Creditors and accruals**

*Please complete this note if the charity has any creditors or accruals.*

**12.1 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 £
Loans and overdrafts		-	-	-
Trade creditors		-	-	-
Amounts due to subsidiary and associated undertakings		-	-	-
Other creditors	884	759	-	-
Accruals and deferred income		15,237	-	-
<b>Total</b>	884	15,996	-	-

**12.2 Security over assets**

*If any loan, overdraft or other creditor holds a charge or other security over any assets of the charity please provide details.*

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## Note 14 Transactions with related parties

If the charity has any transactions with related parties (other than the trustee expenses explained in note 6) details of such transactions should be provided in this note. If there are no transactions to report, please enter "None" in the relevant boxes.

### 14.1 Remuneration and benefits

Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee or other related parties by the charity or any institution or company connected with it.

Name of trustee or connected party	Legal authority (eg order, governing document)	Amounts paid or benefit value	
		This year £	Last year £
Sharon Smythe	Earnings as a Teaching Assistant	13488	14519

### 14.2 Loans

Please give details of and amounts owing to or from the charity's trustees or other related parties by the charity at the year end.

	Name of trustee or connected party	Legal authority	Amount owing	
			This year £	Last year £
Due to trustees and related parties			NONE	NONE
Due from trustees and related parties				

### 14.3 Other transaction(s) with trustees or related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a trustee or related party has a material interest.

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	This year £	Last year £

**Note 15****Additional Disclosures**

The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.

None

**SHELSWELL AND FRINGFORD PLAYGROUP**

England & Wales - Charity number 1052801

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# Accounts

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SHELWELL AND FRINGFORD PRE-SCHOOL PLAYGROUP			Charity No (if any)	1052801	<b>CC17a</b>
Period start date	01/09/2021	To	Period end date	31/08/2022	

## Section A Statement of financial activities

Recommended categories by activity	Details of own analysis	Note	Restricted			Total this year £	Total last year £
			Unrestricted funds £	income funds £	Endowment funds £		
			F01	F02	F03	F04	F05
<b>Incoming resources (Note 3)</b>							
<b>Incoming resources from generated funds</b>							
			106,537	-	-	106,537	100,203
	Voluntary income	S01	-	-	-	-	-
	Activities for generating funds	S02	3,383	-	-	3,383	1,715
	Investment income	S03	-	-	-	-	-
<b>Incoming resources from charitable activities</b>							
		S04	-	-	-	-	-
<b>Other incoming resources</b>							
		S05	-	-	-	-	-
<b>Total incoming resources</b>			109,920	-	-	109,920	101,918
<b>Resources expended (Notes 4-8)</b>							
<b>Costs of Generating Funds</b>							
	Costs of generating voluntary income	S07	-	-	-	-	-
	Fundraising trading costs	S08	-	-	-	-	-
	Investment management costs	S09	-	-	-	-	-
<b>Charitable activities</b>							
		S10	115,686	-	-	115,686	104,984
<b>Governance costs</b>							
		S11	-	-	-	-	-
<b>Other resources expended</b>							
		S12	-	-	-	-	-
<b>Total resources expended</b>			115,686	-	-	115,686	104,984
<b>Net incoming/(outgoing) resources before transfers</b>			- 5,766	-	-	- 5,766	- 3,066
<b>Gross transfers between funds</b>			-	-	-	-	-
<b>Net incoming/(outgoing) resources before other recognised gains/(losses)</b>			- 5,766	-	-	- 5,766	- 3,066
<b>Other recognised gains/(losses)</b>							
	Gains and losses on revaluation of fixed assets for the charity's own use	S17	-	-	-	-	-
	Gains and losses on investment assets	S18	-	-	-	-	-
<b>Net movement in funds</b>			- 5,766	-	-	- 5,766	- 3,066
<b>Total funds brought forward</b>			60,505	-	-	60,505	63,571
<b>Total funds carried forward</b>			54,739	-	-	54,739	60,505

## Section B Balance sheet

		Note	Unrestricted funds	Restricted income funds	Endowment funds	Total this year	Total last year
			£	£	£	£	£
			F01	F02	F03	F04	F05
<b>Fixed assets</b>							
Tangible assets	(Note 9)	B01	17,457	-	-	17,457	22,186
		B02	-	-	-	-	-
Investments	(Note 10)	B03	-	-	-	-	-
	<i>Total fixed assets</i>	B04	17,457	-	-	17,457	22,186
<b>Current assets</b>							
Stock and work in progress		B05	186	-	-	186	187
Debtors	(Note 11)	B06	-	-	-	-	-
(Short term) investments		B07	-	-	-	-	-
Cash at bank and in hand		B08	53,092	-	-	53,092	38,951
	<i>Total current assets</i>	B09	53,278	-	-	53,278	39,138
<b>Creditors: amounts falling due within one year</b>	(Note 12)	B10	15,996	-	-	15,996	819
	<i>Net current assets/(liabilities)</i>	B11	37,282	-	-	37,282	38,319
	<i>Total assets less current liabilities</i>	B12	54,739	-	-	54,739	60,505
<b>Creditors: amounts falling due after one year</b>	(Note 12)	B13	-	-	-	-	-
Provisions for liabilities and charges		B14	-	-	-	-	-
	<i>Net assets</i>	B15	54,739	-	-	54,739	60,505
<b>Funds of the Charity</b>							
Unrestricted funds		B16	54,739			54,739	60,505
		B17	-			-	-
Restricted income funds (Note 13)		B18		-		-	-
Endowment funds (Note 13)		B19			-	-	-
	<i>Total funds</i>	B20	54,739	-	-	54,739	60,505

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

Signature	Print Name	Date of approval

**Section C****Notes to the accounts****Note 1 Basis of preparation**

***This section should be completed by all charities .***

**1.1 Basis of accounting**

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<b>Grants payable without performance conditions</b>	These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.
<b>Support Costs</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.

**ASSETS**

<b>Tangible fixed assets for use by charity</b>	These are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost or a reasonable value on receipt.
<b>Investments</b>	Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.
<b>Stocks and work in progress</b>	These are valued at the lower of cost or market value.

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

--

**Note 3** **Analysis of incoming resources**

*Incoming resources may be further analysed if this would help the reader of the accounts.*

	Analysis	This year £	Last year £
<b>Voluntary income</b>	OXON CC VOUCHER FUNDING AND PARENTAL FEES	106,059	99,902
		-	-
		-	-
		-	-
	<b>Total</b>	106,059	99,902
<b>Activities for generating funds</b>	SUNDRY FUNDRAISING	3,383	1,715
	interest	3	7
	Sale of uniform	115	295
	OCC Grant income	360	-
		-	-
	<b>Total</b>	3,861	2,017
<b>Investment income</b>		-	-
		-	-
		-	-
		-	-
		-	-
	<b>Total</b>	-	-
<b>Incoming resources from charitable activities</b>		-	-
		-	-
		-	-
		-	-
		-	-
	<b>Total</b>	-	-

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

**Note 4** **Analysis of resources expended**

Resources expended may be further analysed if this would help the reader of the accounts.

	Analysis	This year £	Last year £
<b>Costs of generating voluntary income</b>		-	-
		-	-
		-	-
		-	-
	<b>Total</b>	-	-
<b>Fundraising trading costs</b>		-	-
		-	-
		-	-
		-	-
	<b>Total</b>	-	-
<b>Investment management costs</b>		-	-
		-	-
	<b>Total</b>	-	-
<b>Charitable activities</b>		-	-
		-	-
		-	-
		-	-
	<b>Total</b>	-	-
<b>Governance costs</b>	Audit and accounts preparation	250	250
		-	-
		-	-
	<b>Total</b>	250	250

**Note 5 Support Costs**

Please complete this note if the charity has analysed its expenses using activity categories and has support costs.

Support cost type	Fundraising activity £	Charitable Activity £	Governance Activity £	Total Cost £
ALL COSTS		115,436	250	115,686
			-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
<b>Total</b>	-	115,436	250	115,686

**Note 6 Details of certain items of expenditure****6.1 Trustee expenses**

Please provide details of the amount of any payment or reimbursement of out-of-pocket expenses made to trustees or to third parties for expenses incurred by trustees. If no expenses were paid, please enter 'None' in the appropriate box(es).

Number of trustees who were paid expenses

Nature of the expenses

Total amount paid

This year	Last year
NONE	NONE
NONE	NONE

**6.2 Fees for examination or audit of the accounts**

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner or auditor. If nothing was paid please enter NONE in the appropriate box(es).

Independent examiner's or auditors' fees for reporting on the accounts

Other fees (for example: advice, consultancy, accountancy services) paid to the independent examiner or auditor

This year £	Last year £
250	250
NONE	NONE

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

**Note 7** **Paid employees**  
*Please complete this note if the charity has any employees.*

**7.1 Staff Costs**

	This year £	Last year £
Gross wages, salaries and benefits in kind	74,714	62,206
Employer's National Insurance costs	-	-
Pension costs	1,707	91
<b>Total staff costs</b>	<b>76,421</b>	<b>62,297</b>

**7.2 Average number of full-time equivalent employees in the year**

	This year Number	Last year Number
The parts of the charity in which the employees work		
Fundraising	-	-
Charitable Activities	-	-
Governance	-	-
Other	5.0	6
<b>Total</b>	<b>5</b>	<b>6</b>

**7.3 Defined contribution pension scheme**

*Please complete if a defined contribution pension scheme is operated.*

Brief details of the scheme

Nest scheme - Smart Pension

	This year £	Last year £
The costs of the scheme to the charity for the year	1707	1725
The amount of any contributions outstanding at the year end	501	384.4
The amount of any contributions prepaid at the year end	0	



**Note 9 Tangible fixed assets***Please complete this note if the charity has any tangible fixed assets***9.1 Cost or valuation**

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Payments on account and assets under construction	Total
	£	£	£	£	£	£
Balance brought forward		96,818	-	-	-	96,818
Additions	-	-	-	-	-	-
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Transfers *	-	-	-	-	-	-
Balance carried forward	-	96,818	-	-	-	96,818

**9.2 Accumulated depreciation and impairment provisions**

<b>**Basis</b>	SL or RB	SL	SL or RB	SL or RB	SL or RB
<b>** Rate</b>		25 YEARS			

Balance brought forward		74,632	-	-	-	74,632
Depreciation charge for year		4,729	-	-	-	4,729
Impairment provisions	-	-	-	-	-	-
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Transfers*	-	-	-	-	-	-
Balance carried forward	-	79,361	-	-	-	79,361

**9.3 Net book value**

Brought forward	-	22,186	-	-	-	22,186
Carried forward	-	17,457	-	-	-	17,457

**9.4 Revaluation***If any fixed assets have been revalued please give details of the valuer and method of valuation*

--

\* The "transfers" row is for movements between fixed asset categories.

\*\* Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction.

**Note 10 Investment assets**

*Please complete this note if the charity has any investment assets.*

**10.1 Fixed assets investments**

	£
Carrying (market) value at beginning of year	-
<b>Add:</b> additions to investments at cost	-
<b>Less:</b> disposals at carrying value	-
<b>Add/(deduct):</b> net gain/(loss) on revaluation	-
Carrying (market) value at end of year	-

*Please provide below:*

**10.2 A breakdown of the market values of investments shown above agreeing with the balance sheet row B03.**

**10.3 A breakdown of the income from investments agreeing with SOFA row S03.**

**Analysis of investments**

	10.2 Market value at year end £	10.3 Income from investments for the year £
<b>Investment properties</b>	-	-
<b>Investments listed on a recognised stock exchange or held in common investment funds, open ended investment companies, unit trusts or other collective investment schemes</b>	-	-
<b>Investments in subsidiary or connected undertakings and companies</b>	-	-
<b>Securities not listed on a recognised Stock Exchange</b>	-	-
<b>Cash held as part of the investment portfolio</b>	-	-
<b>Other investments</b>	-	-
<b>Total</b>	-	-

**10.4 Material investment holdings**

If any single investment is material in terms of its value (for example represents more than 5 per cent of the value of the charity's total investments) please provide details.

<b>Investment held</b>	
<b>Market Value</b>	

**Section C****Notes to the accounts****(cont)****Note 11 Debtors and prepayments***Please complete this note if the charity has any debtors or prepayments.*

Analysis of debtors	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Trade debtors	-	-	-	-
Amounts due from subsidiary and associated undertakings	-	-	-	-
Other debtors	-	-	-	-
Prepayments and accrued income			-	-
<b>Total</b>	-	-	-	-

**Note 12 Creditors and accruals***Please complete this note if the charity has any creditors or accruals.***12.1 Analysis of creditors**

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 £
Loans and overdrafts		-	-	-
Trade creditors		-	-	-
Amounts due to subsidiary and associated undertakings		-	-	-
Other creditors	759	819	-	-
Accruals and deferred income	15,237	-	-	-
<b>Total</b>	15,996	819	-	-

**12.2 Security over assets***If any loan, overdraft or other creditor holds a charge or other security over any assets of the charity please provide details.*

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## Note 14 Transactions with related parties

If the charity has any transactions with related parties (other than the trustee expenses explained in note 6) details of such transactions should be provided in this note. If there are no transactions to report, please enter "None" in the relevant boxes.

### 14.1 Remuneration and benefits

Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee or other related parties by the charity or any institution or company connected with it.

Name of trustee or connected party	Legal authority (eg order, governing document)	Amounts paid or benefit value	
		This year £	Last year £
Sharon Smythe	Earnings as a Teaching Assistant	14519	15015

### 14.2 Loans

Please give details of and amounts owing to or from the charity's trustees or other related parties by the charity at the year end.

	Name of trustee or connected party	Legal authority	Amount owing	
			This year £	Last year £
Due to trustees and related parties			NONE	NONE
Due from trustees and related parties				

### 14.3 Other transaction(s) with trustees or related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a trustee or related party has a material interest.

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	This year £	Last year £

**Section C****Notes to the accounts****(cont)****Note 15****Additional Disclosures**

The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.

None

**SHELLOWELL AND FRINGFORD PLAYGROUP**

England & Wales - Charity number 1052801

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# Accounts

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<b>SHELLOW AND FRINGFORD PRE-SCHOOL PLAYGROUP</b>			Charity No (if any)	1052801	<b>CC17a</b>
Period start date	<b>01/09/2020</b>	<b>To</b>	Period end date	<b>31/08/2021</b>	

## Section A Statement of financial activities

Recommended categories by activity	Details of own analysis	Note	Restricted			Total this year £	Total last year £
			Unrestricted funds £	income funds £	Endowment funds £		
			F01	F02	F03	F04	F05
<b>Incoming resources (Note 3)</b>							
<b>Incoming resources from generated funds</b>			100,203	-	-	100,203	111,914
	Voluntary income	S01	-	-	-	-	-
	Activities for generating funds	S02	1,715	-	-	1,715	1,715
	Investment income	S03	-	-	-	-	-
<b>Incoming resources from charitable activities</b>			-	-	-	-	-
<b>Other incoming resources</b>			-	-	-	-	-
<b>Total incoming resources</b>			<b>101,918</b>	<b>-</b>	<b>-</b>	<b>101,918</b>	<b>113,629</b>
<b>Resources expended (Notes 4-8)</b>							
<b>Costs of Generating Funds</b>				-	-	-	-
	Costs of generating voluntary income	S07	-	-	-	-	-
	Fundraising trading costs	S08	-	-	-	-	-
	Investment management costs	S09	-	-	-	-	-
<b>Charitable activities</b>			104,984	-	-	104,984	113,621
<b>Governance costs</b>			-	-	-	-	-
<b>Other resources expended</b>			-	-	-	-	-
<b>Total resources expended</b>			<b>104,984</b>	<b>-</b>	<b>-</b>	<b>104,984</b>	<b>113,621</b>
<b>Net incoming/(outgoing) resources before transfers</b>			<b>- 3,066</b>	<b>-</b>	<b>-</b>	<b>- 3,066</b>	<b>1,728</b>
<b>Gross transfers between funds</b>			-	-	-	-	-
<b>Net incoming/(outgoing) resources before other recognised gains/(losses)</b>			<b>- 3,066</b>	<b>-</b>	<b>-</b>	<b>- 3,066</b>	<b>1,728</b>
<b>Other recognised gains/(losses)</b>							
	Gains and losses on revaluation of fixed assets for the charity's own use	S17	-	-	-	-	-
	Gains and losses on investment assets	S18	-	-	-	-	-
<b>Net movement in funds</b>			<b>- 3,066</b>	<b>-</b>	<b>-</b>	<b>- 3,066</b>	<b>1,728</b>
<b>Total funds brought forward</b>			<b>63,571</b>	<b>-</b>	<b>-</b>	<b>63,571</b>	<b>63,571</b>
<b>Total funds carried forward</b>			<b>60,505</b>	<b>-</b>	<b>-</b>	<b>60,505</b>	<b>63,571</b>

## Section B Balance sheet

	Note	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total this year £	Total last year £
		F01	F02	F03	F04	F05
<b>Fixed assets</b>						
Tangible assets (Note 9)	B01	22,186	-	-	22,186	26,915
	B02	-	-	-	-	-
Investments (Note 10)	B03	-	-	-	-	-
<b>Total fixed assets</b>	B04	22,186	-	-	22,186	26,915
<b>Current assets</b>						
Stock and work in progress	B05	187	-	-	187	132
Debtors (Note 11)	B06	-	-	-	-	-
(Short term) investments	B07	-	-	-	-	-
Cash at bank and in hand	B08	38,951	-	-	38,951	38,836
<b>Total current assets</b>	B09	39,138	-	-	39,138	38,968
<b>Creditors: amounts falling due within one year</b> (Note 12)	B10	819	-	-	819	584
<b>Net current assets/(liabilities)</b>	B11	38,319	-	-	38,319	38,384
<b>Total assets less current liabilities</b>	B12	60,505	-	-	60,505	65,299
<b>Creditors: amounts falling due after one year</b> (Note 12)	B13	-	-	-	-	-
Provisions for liabilities and charges	B14	-	-	-	-	-
<b>Net assets</b>	B15	60,505	-	-	60,505	65,299
<b>Funds of the Charity</b>						
Unrestricted funds	B16	60,505			60,505	68,299
	B17	-			-	-
Restricted income funds (Note 13)	B18		-		-	-
Endowment funds (Note 13)	B19			-	-	-
<b>Total funds</b>	B20	60,505	-	-	60,505	65,299

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

Signature	Print Name	Date of approval

**Section C****Notes to the accounts****Note 1 Basis of preparation**

***This section should be completed by all charities .***

**1.1 Basis of accounting**

These accounts have been prepared on the basis of historic cost (except that investments are shown at market value) in accordance with:

- Accounting and Reporting by Charities – Statement of Recommended Practice (SORP 2005);
- and with\*  Accounting Standards;
- or  Financial Reporting Standards for Smaller Enterprises (FRSSE);
- and with the Charities Act 1993.

[\*\* except for the following].

***Give details in this box if a different standard has been followed.***

\* -Tick as appropriate:

- if all relevant disclosures shown in the pack have been given then please tick “Accounting Standards”;
- if disclosures completed in these accounts have been restricted to those required by the FRSSE, then please tick “Financial Reporting Standards for Smaller Enterprises (FRSSE)”.

**1.2 Change in basis of accounting**

There has been no change to the accounting policies (valuation rules and methods of accounting) since last year.

***Give details in this box of any material changes that have been made.***

§ if no changes have been made to accounting policies then delete these words.

**1.3 Changes to previous accounts**

No changes have been made to accounts for previous years .

***Give details in this box of any material changes that have been made.***

**Note 2 Accounting policies**

*This standard list of accounting policies has been applied by the charity except for those deleted. Where a different or additional policy has been adopted then this is detailed in the box below.*

**INCOMING RESOURCES**

<b>Recognition of incoming resources</b>	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> <li>the charity becomes entitled to the resources;</li> <li>the trustees are virtually certain they will receive the resources; and</li> <li>the monetary value can be measured with sufficient reliability.</li> </ul>
<b>Incoming resources with related expenditure</b>	Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.
<b>Grants and donations</b>	Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.
<b>Tax reclaims on donations and gifts</b>	Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.
<b>Contractual income and performance related grants</b>	This is only included in the SoFA once the related goods or services have been delivered.
<b>Gifts in kind</b>	Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.
<b>Donated services and facilities</b>	These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.
<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.
<b>Investment income</b>	This is included in the accounts when receivable.
<b>Investment gains and losses</b>	This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

**EXPENDITURE AND LIABILITIES**

<b>Liability recognition</b>	Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.
<b>Governance costs</b>	Include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.
<b>Grants with 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.
<b>Grants payable without performance conditions</b>	These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.
<b>Support Costs</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.

**ASSETS**

<b>Tangible fixed assets for use by charity</b>	These are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost or a reasonable value on receipt.
<b>Investments</b>	Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.
<b>Stocks and work in progress</b>	These are valued at the lower of cost or market value.

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

--

**Note 3 Analysis of incoming resources**

*Incoming resources may be further analysed if this would help the reader of the accounts.*

	Analysis	This year £	Last year £
<b>Voluntary income</b>	OXON CC VOUCHER FUNDING AND PARENTAL FEES	99,902	111,733
		-	-
		-	-
		-	-
	<b>Total</b>	99,902	111,733
<b>Activities for generating funds</b>	SUNDRY FUNDRAISING	1,715	3,405
	interest	7	43
	Sale of uniform	295	118
	OCC Grant income	-	50
		-	-
<b>Total</b>	2,017	3,616	
<b>Investment income</b>		-	-
		-	-
		-	-
		-	-
	<b>Total</b>	-	-
<b>Incoming resources from charitable activities</b>		-	-
		-	-
		-	-
		-	-
	<b>Total</b>	-	-

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

**Note 4** **Analysis of resources expended**

Resources expended may be further analysed if this would help the reader of the accounts.

	Analysis	This year £	Last year £
<b>Costs of generating voluntary income</b>		-	-
		-	-
		-	-
		-	-
	<b>Total</b>	-	-
<b>Fundraising trading costs</b>		-	-
		-	-
		-	-
		-	-
	<b>Total</b>	-	-
<b>Investment management costs</b>		-	-
		-	-
	<b>Total</b>	-	-
<b>Charitable activities</b>		-	-
		-	-
		-	-
		-	-
	<b>Total</b>	-	-
<b>Governance costs</b>	Audit and accounts preparation	250	250
		-	-
	<b>Total</b>	250	250

## Section C

## Notes to the accounts

(cont)

## Note 5 Support Costs

Please complete this note if the charity has analysed its expenses using activity categories and has support costs.

Support cost type	Fundraising activity £	Charitable Activity £	Governance Activity £	Total Cost £
ALL COSTS	100	105,584	250	105,934
			-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
<b>Total</b>	<b>100</b>	<b>105,584</b>	<b>250</b>	<b>105,934</b>

## Note 6 Details of certain items of expenditure

## 6.1 Trustee expenses

Please provide details of the amount of any payment or reimbursement of out-of-pocket expenses made to trustees or to third parties for expenses incurred by trustees. If no expenses were paid, please enter 'None' in the appropriate box(es).

Number of trustees who were paid expenses

Nature of the expenses

Total amount paid

This year	Last year
NONE	NONE
NONE	NONE

## 6.2 Fees for examination or audit of the accounts

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner or auditor. If nothing was paid please enter NONE in the appropriate box(es).

Independent examiner's or auditors' fees for reporting on the accounts

Other fees (for example: advice, consultancy, accountancy services) paid to the independent examiner or auditor

This year £	Last year £
250	250
NONE	NONE

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

**Note 7** **Paid employees**  
*Please complete this note if the charity has any employees.*

**7.1 Staff Costs**

	This year £	Last year £
Gross wages, salaries and benefits in kind	62,206	62,206
Employer's National Insurance costs	-	-
Pension costs	91	91
<b>Total staff costs</b>	<b>62,297</b>	<b>62,297</b>

**7.2 Average number of full-time equivalent employees in the year**

	This year Number	Last year Number
The parts of the charity in which the employees work		
Fundraising	-	-
Charitable Activities	-	-
Governance	-	-
Other	6.0	6
<b>Total</b>	<b>6</b>	<b>6</b>

**7.3 Defined contribution pension scheme**

*Please complete if a defined contribution pension scheme is operated.*

Brief details of the scheme

Nest scheme - Smart Pension

	This year £	Last year £
The costs of the scheme to the charity for the year	1725	1604
The amount of any contributions outstanding at the year end	384.4	364.33
The amount of any contributions prepaid at the year end	0	



**Note 9 Tangible fixed assets***Please complete this note if the charity has any tangible fixed assets***9.1 Cost or valuation**

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Payments on account and assets under construction	Total
	£	£	£	£	£	£
Balance brought forward		96,818	-	-	-	96,818
Additions	-	-	-	-	-	-
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Transfers *	-	-	-	-	-	-
Balance carried forward	-	96,818	-	-	-	96,818

**9.2 Accumulated depreciation and impairment provisions**

<b>**Basis</b>	SL or RB	SL	SL or RB	SL or RB	SL or RB
<b>** Rate</b>		25 YEARS			

Balance brought forward		69,903	-	-	-	69,903
Depreciation charge for year		4,729	-	-	-	4,729
Impairment provisions	-	-	-	-	-	-
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Transfers*	-	-	-	-	-	-
Balance carried forward	-	74,632	-	-	-	74,632

**9.3 Net book value**

Brought forward	-	26,915	-	-	-	26,915
Carried forward	-	22,186	-	-	-	22,186

**9.4 Revaluation***If any fixed assets have been revalued please give details of the valuer and method of valuation*

--

\* The "transfers" row is for movements between fixed asset categories.

\*\* Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction.

**Note 10 Investment assets**

*Please complete this note if the charity has any investment assets.*

**10.1 Fixed assets investments**

	£
Carrying (market) value at beginning of year	-
<b>Add:</b> additions to investments at cost	-
<b>Less:</b> disposals at carrying value	-
<b>Add/(deduct):</b> net gain/(loss) on revaluation	-
Carrying (market) value at end of year	-

*Please provide below:*

**10.2 A breakdown of the market values of investments shown above agreeing with the balance sheet row B03.**

**10.3 A breakdown of the income from investments agreeing with SOFA row S03.**

**Analysis of investments**

	10.2 Market value at year end £	10.3 Income from investments for the year £
<b>Investment properties</b>	-	-
<b>Investments listed on a recognised stock exchange or held in common investment funds, open ended investment companies, unit trusts or other collective investment schemes</b>	-	-
<b>Investments in subsidiary or connected undertakings and companies</b>	-	-
<b>Securities not listed on a recognised Stock Exchange</b>	-	-
<b>Cash held as part of the investment portfolio</b>	-	-
<b>Other investments</b>	-	-
<b>Total</b>	-	-

**10.4 Material investment holdings**

If any single investment is material in terms of its value (for example represents more than 5 per cent of the value of the charity's total investments) please provide details.

Investment held	
Market Value	

**Section C****Notes to the accounts****(cont)****Note 11 Debtors and prepayments***Please complete this note if the charity has any debtors or prepayments.*

Analysis of debtors	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Trade debtors	-	-	-	-
Amounts due from subsidiary and associated undertakings	-	-	-	-
Other debtors	-	-	-	-
Prepayments and accrued income			-	-
<b>Total</b>	-	-	-	-

**Note 12 Creditors and accruals***Please complete this note if the charity has any creditors or accruals.***12.1 Analysis of creditors**

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 £
Loans and overdrafts		-	-	-
Trade creditors		-	-	-
Amounts due to subsidiary and associated undertakings		-	-	-
Other creditors	819	-	-	-
Accruals and deferred income		-	-	-
<b>Total</b>	819	-	-	-

**12.2 Security over assets***If any loan, overdraft or other creditor holds a charge or other security over any assets of the charity please provide details.*

--

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

**Note 13** **Endowment and restricted income funds**

*Please complete this section if the charity has any endowment or restricted income funds.*

**13.1 Funds held**

Please give a brief description of any of the following type of funds held by the charity:

- permanent endowment funds (PE);
- expendable endowment funds (EE); and
- restricted income funds, including special trusts, of the charity (R).

Fund Name	Type PE, EE or R	Purpose and Restrictions

**13.2 Movements of major funds**

*Please give details of the movements of the major funds summarised in the restricted and endowment columns of the Statement of Financial Activities.*

Fund names	Fund balances brought forward £	Incoming resources £	Outgoing resources £	Transfers £	Gains and losses £	Fund balances carried forward £
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
<b>Total Funds</b>	-	-	-	-	-	-

**13.3 Transfers between funds**

*Please give details of any transfers between funds.*

From Fund (Name)	To Fund (Name)	Reason	Amount

## Note 14 Transactions with related parties

If the charity has any transactions with related parties (other than the trustee expenses explained in note 6) details of such transactions should be provided in this note. If there are no transactions to report, please enter "None" in the relevant boxes.

### 14.1 Remuneration and benefits

Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee or other related parties by the charity or any institution or company connected with it.

Name of trustee or connected party	Legal authority (eg order, governing document)	Amounts paid or benefit value	
		This year £	Last year £
Sharon Smythe	Earnings as a Teaching Assistant	15015	11791

### 14.2 Loans

Please give details of and amounts owing to or from the charity's trustees or other related parties by the charity at the year end.

	Name of trustee or connected party	Legal authority	Amount owing	
			This year £	Last year £
Due to trustees and related parties			NONE	NONE
Due from trustees and related parties				

### 14.3 Other transaction(s) with trustees or related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a trustee or related party has a material interest.

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	This year £	Last year £

**Section C****Notes to the accounts****(cont)****Note 15****Additional Disclosures**

The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.

None

**SHELLOWELL AND FRINGFORD PLAYGROUP**

England & Wales - Charity number 1052801

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# Accounts

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<b>SHELLOW AND FRINGFORD PRE-SCHOOL PLAYGROUP</b>			Charity No (if any)	1052801	<b>CC17a</b>
Period start date	<b>01/09/2019</b>	To	Period end date	<b>31/08/2020</b>	

## Section A Statement of financial activities

Recommended categories by activity	Details of own analysis	Note	Restricted			Total this year £	Total last year £
			Unrestricted funds £	income funds £	Endowment funds £		
			F01	F02	F03	F04	F05
<b>Incoming resources (Note 3)</b>							
<b>Incoming resources from generated funds</b>							
Voluntary income		S01	111,944	-	-	111,944	96,361
Activities for generating funds		S02	3,405	-	-	3,405	3,093
Investment income		S03	-	-	-	-	-
<b>Incoming resources from charitable activities</b>							
		S04	-	-	-	-	-
<b>Other incoming resources</b>							
		S05	-	-	-	-	-
<b>Total incoming resources</b>			<b>115,349</b>	<b>-</b>	<b>-</b>	<b>115,349</b>	<b>99,454</b>
<b>Resources expended (Notes 4-8)</b>							
<b>Costs of Generating Funds</b>							
Costs of generating voluntary income		S07	-	-	-	-	-
Fundraising trading costs		S08	-	-	-	-	-
Investment management costs		S09	-	-	-	-	-
<b>Charitable activities</b>							
		S10	113,621	-	-	113,621	102,876
<b>Governance costs</b>							
		S11	-	-	-	-	-
<b>Other resources expended</b>							
		S12	-	-	-	-	-
<b>Total resources expended</b>			<b>113,621</b>	<b>-</b>	<b>-</b>	<b>113,621</b>	<b>102,876</b>
<b>Net incoming/(outgoing) resources before transfers</b>			<b>1,728</b>	<b>-</b>	<b>-</b>	<b>1,728</b>	<b>- 3,422</b>
<b>Gross transfers between funds</b>			<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net incoming/(outgoing) resources before other recognised gains/(losses)</b>			<b>1,728</b>	<b>-</b>	<b>-</b>	<b>1,728</b>	<b>- 3,422</b>
<b>Other recognised gains/(losses)</b>							
Gains and losses on revaluation of fixed assets for the charity's own use		S17	-	-	-	-	-
Gains and losses on investment assets		S18	-	-	-	-	-
<b>Net movement in funds</b>			<b>1,728</b>	<b>-</b>	<b>-</b>	<b>1,728</b>	<b>- 3,422</b>
<b>Total funds brought forward</b>			<b>63,571</b>	<b>-</b>	<b>-</b>	<b>63,571</b>	<b>66,993</b>
<b>Total funds carried forward</b>			<b>65,299</b>	<b>-</b>	<b>-</b>	<b>65,299</b>	<b>63,571</b>

**Section B Balance sheet**

	Note	Restricted			Total this year £	Total last year £
		Unrestricted funds £	income funds £	Endowment funds £		
		F01	F02	F03	F04	F05
<b>Fixed assets</b>						
<b>Tangible assets (Note 9)</b>	B01	26,915	-	-	26,915	31,644
	B02	-	-	-	-	-
<b>Investments (Note 10)</b>	B03	-	-	-	-	-
<b>Total fixed assets</b>	B04	26,915	-	-	26,915	31,644
<b>Current assets</b>						
<b>Stock and work in progress</b>	B05	132	-	-	132	132
<b>Debtors (Note 11)</b>	B06	-	-	-	-	1,035
<b>(Short term) investments</b>	B07	-	-	-	-	-
<b>Cash at bank and in hand</b>	B08	38,836	-	-	38,836	31,491
<b>Total current assets</b>	B09	38,968	-	-	38,968	32,658
<b>Creditors: amounts falling due within one year (Note 12)</b>	B10	584	-	-	584	731
<b>Net current assets/(liabilities)</b>	B11	38,384	-	-	38,384	31,927
<b>Total assets less current liabilities</b>	B12	65,299	-	-	65,299	63,571
<b>Creditors: amounts falling due after one year (Note 12)</b>	B13	-	-	-	-	-
<b>Provisions for liabilities and charges</b>	B14	-	-	-	-	-
<b>Net assets</b>	B15	65,299	-	-	65,299	63,571
<b>Funds of the Charity</b>						
<b>Unrestricted funds</b>	B16	65,299			65,299	63,571
	B17	-			-	-
<b>Restricted income funds (Note 13)</b>	B18		-		-	-
<b>Endowment funds (Note 13)</b>	B19			-	-	-
<b>Total funds</b>	B20	65,299	-	-	65,299	63,571

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

Signature	Print Name	Date of approval

Note 1 **Basis of preparation**

*This section should be completed by all charities .*

**1.1 Basis of accounting**

These accounts have been prepared on the basis of historic cost (except that investments are shown at market value) in accordance with:

- Accounting and Reporting by Charities – Statement of Recommended Practice (SORP 2005);
- and with\*  Accounting Standards;
- or  Financial Reporting Standards for Smaller Enterprises (FRSSE);
- and with the Charities Act 1993.

[\*\* except for the following].

**Give details in this box if a different standard has been followed.**

\* -Tick as appropriate:

- if all relevant disclosures shown in the pack have been given then please tick “Accounting Standards”;
- if disclosures completed in these accounts have been restricted to those required by the FRSSE, then please tick “Financial Reporting Standards for Smaller Enterprises (FRSSE)”.

**1.2 Change in basis of accounting**

There has been no change to the accounting policies (valuation rules and methods of accounting) since last year.

**Give details in this box of any material changes that have been made.**

§ if no changes have been made to accounting policies then delete these words.

**1.3 Changes to previous accounts**

No changes have been made to accounts for previous years .

**Give details in this box of any material changes that have been made.**

**Note 2 Accounting policies**

*This standard list of accounting policies has been applied by the charity except for those deleted. Where a different or additional policy has been adopted then this is detailed in the box below.*

**INCOMING RESOURCES**

<b>Recognition of incoming resources</b>	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> <li>the charity becomes entitled to the resources;</li> <li>the trustees are virtually certain they will receive the resources; and</li> <li>the monetary value can be measured with sufficient reliability.</li> </ul>
<b>Incoming resources with related expenditure</b>	Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.
<b>Grants and donations</b>	Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.
<b>Tax reclaims on donations and gifts</b>	Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.
<b>Contractual income and performance related grants</b>	This is only included in the SoFA once the related goods or services have been delivered.
<b>Gifts in kind</b>	Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised.  Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity.  Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.
<b>Donated services and facilities</b>	These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.
<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.
<b>Investment income</b>	This is included in the accounts when receivable.
<b>Investment gains and losses</b>	This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

**EXPENDITURE AND LIABILITIES**

<b>Liability recognition</b>	Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.
<b>Governance costs</b>	Include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.
<b>Grants with 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.
<b>Grants payable without performance conditions</b>	These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.
<b>Support Costs</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.

**ASSETS**

<b>Tangible fixed assets for use by charity</b>	These are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost or a reasonable value on receipt.
<b>Investments</b>	Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.
<b>Stocks and work in progress</b>	These are valued at the lower of cost or market value.

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

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## Note 3 Analysis of incoming resources

Incoming resources may be further analysed if this would help the reader of the accounts.

	Analysis	This year £	Last year £
<b>Voluntary income</b>	OXON CC VOUCHER FUNDING AND PARENTAL FEES	111,733	95,147
		-	-
		-	-
		-	-
	<b>Total</b>	111,733	95,147
<b>Activities for generating funds</b>	SUNDRY FUNDRAISING	3,405	3,093
	interest	43	51
	Sale of uniform	118	163
	OCC Grant income	50	1,000
		-	-
<b>Total</b>	3,616	4,307	
<b>Investment income</b>		-	-
		-	-
		-	-
		-	-
	<b>Total</b>	-	-
<b>Incoming resources from charitable activities</b>		-	-
		-	-
		-	-
		-	-
	<b>Total</b>	-	-

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

**Note 4** **Analysis of resources expended**

Resources expended may be further analysed if this would help the reader of the accounts.

	Analysis	This year £	Last year £
<b>Costs of generating voluntary income</b>		-	-
		-	-
		-	-
		-	-
	<b>Total</b>	-	-
<b>Fundraising trading costs</b>		-	-
		-	-
		-	-
		-	-
	<b>Total</b>	-	-
<b>Investment management costs</b>		-	-
		-	-
	<b>Total</b>	-	-
<b>Charitable activities</b>		-	-
		-	-
		-	-
		-	-
	<b>Total</b>	-	-
<b>Governance costs</b>	Audit and account preparation	250	250
		-	-
		-	-
	<b>Total</b>	250	250

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

**Note 5 Support Costs**

*Please complete this note if the charity has analysed its expenses using activity categories and has support costs.*

Support cost type	Fundraising activity £	Charitable Activity £	Governance Activity £	Total Cost £
ALL COSTS	454	112,917	250	113,621
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
<b>Total</b>	<b>454</b>	<b>112,917</b>	<b>250</b>	<b>113,621</b>

**Note 6 Details of certain items of expenditure**

**6.1 Trustee expenses**

*Please provide details of the amount of any payment or reimbursement of out-of-pocket expenses made to trustees or to third parties for expenses incurred by trustees. If no expenses were paid, please enter 'None' in the appropriate box(es).*

Number of trustees who were paid expenses

Nature of the expenses

Total amount paid

This year	Last year
NONE	NONE
NONE	NONE

**6.2 Fees for examination or audit of the accounts**

*Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner or auditor. If nothing was paid please enter NONE in the appropriate box(es).*

Independent examiner's or auditors' fees for reporting on the accounts

Other fees (for example: advice, consultancy, accountancy services) paid to the independent examiner or auditor

This year £	Last year £
250	250
NONE	NONE

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

**Note 7** **Paid employees**  
*Please complete this note if the charity has any employees.*

**7.1 Staff Costs**

	This year £	Last year £
Gross wages, salaries and benefits in kind	62,206	62,206
Employer's National Insurance costs	-	-
Pension costs	91	91
<b>Total staff costs</b>	<b>62,297</b>	<b>62,297</b>

**7.2 Average number of full-time equivalent employees in the year**

	This year Number	Last year Number
The parts of the charity in which the employees work	Fundraising	-
	Charitable Activities	-
	Governance	-
	Other	6.0
<b>Total</b>	<b>6</b>	<b>6</b>

**7.3 Defined contribution pension scheme**

*Please complete if a defined contribution pension scheme is operated.*

Brief details of the scheme

Nest scheme - Smart Pension

	This year £	Last year £
The costs of the scheme to the charity for the year	1604	1071.19
The amount of any contributions outstanding at the year end	364.33	334.68
The amount of any contributions prepaid at the year end	0	



**Note 9** **Tangible fixed assets**  
*Please complete this note if the charity has any tangible fixed assets*

**9.1 Cost or valuation**

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Payments on account and assets under construction	Total
	£	£	£	£	£	£
Balance brought forward		96,818	-	-	-	96,818
Additions	-	-	-	-	-	-
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Transfers *	-	-	-	-	-	-
Balance carried forward	-	96,818	-	-	-	96,818

**9.2 Accumulated depreciation and impairment provisions**

<b>**Basis</b>	SL or RB	SL	SL or RB	SL or RB	SL or RB
<b>** Rate</b>		25 YEARS			

Balance brought forward		65,174	-	-	-	65,174
Depreciation charge for year		4,729	-	-	-	4,729
Impairment provisions	-	-	-	-	-	-
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Transfers*	-	-	-	-	-	-
Balance carried forward	-	69,903	-	-	-	69,903

**9.3 Net book value**

Brought forward	-	31,644	-	-	-	31,644
Carried forward	-	26,915	-	-	-	26,915

**9.4 Revaluation**

*If any fixed assets have been revalued please give details of the valuer and method of valuation*

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\* The "transfers" row is for movements between fixed asset categories.

\*\* Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction.

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

**Note 10 Investment assets**

*Please complete this note if the charity has any investment assets.*

**10.1 Fixed assets investments**

	£
Carrying (market) value at beginning of year	-
<b>Add:</b> additions to investments at cost	-
<b>Less:</b> disposals at carrying value	-
<b>Add/(deduct):</b> net gain/(loss) on revaluation	-
Carrying (market) value at end of year	-

*Please provide below:*

**10.2 A breakdown of the market values of investments shown above agreeing with the balance sheet row B03.**

**10.3 A breakdown of the income from investments agreeing with SOFA row S03.**

**Analysis of investments**

	10.2 Market value at year end  £	10.3 Income from investments for the year  £
<b>Investment properties</b>	-	-
<b>Investments listed on a recognised stock exchange or held in common investment funds, open ended investment companies, unit trusts or other collective investment schemes</b>	-	-
<b>Investments in subsidiary or connected undertakings and companies</b>	-	-
<b>Securities not listed on a recognised Stock Exchange</b>	-	-
<b>Cash held as part of the investment portfolio</b>	-	-
<b>Other investments</b>	-	-
<b>Total</b>	-	-

**10.4 Material investment holdings**

If any single investment is material in terms of its value (for example represents more than 5 per cent of the value of the charity's total investments) please provide details.

<b>Investment held</b>	
<b>Market Value</b>	

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

**Note 11 Debtors and prepayments**

*Please complete this note if the charity has any debtors or prepayments.*

**Analysis of debtors**

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Trade debtors	-	-	-	-
Amounts due from subsidiary and associated undertakings	-	-	-	-
Other debtors	-	-	-	-
Prepayments and accrued income			-	-
<b>Total</b>	-	-	-	-

**Note 12 Creditors and accruals**

*Please complete this note if the charity has any creditors or accruals.*

**12.1 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 £
Loans and overdrafts		-	-	-
Trade creditors		-	-	-
Amounts due to subsidiary and associated undertakings		-	-	-
Other creditors	583	-	-	-
Accruals and deferred income		-	-	-
<b>Total</b>	583	-	-	-

**12.2 Security over assets**

*If any loan, overdraft or other creditor holds a charge or other security over any assets of the charity please provide details.*

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## Note 14 Transactions with related parties

If the charity has any transactions with related parties (other than the trustee expenses explained in note 6) details of such transactions should be provided in this note. If there are no transactions to report, please enter "None" in the relevant boxes.

### 14.1 Remuneration and benefits

Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee or other related parties by the charity or any institution or company connected with it.

Name of trustee or connected party	Legal authority (eg order, governing document)	Amounts paid or benefit value	
		This year £	Last year £
Sharon Smythe	Earnings as a Teaching Assistant	11791	11954

### 14.2 Loans

Please give details of and amounts owing to or from the charity's trustees or other related parties by the charity at the year end.

	Name of trustee or connected party	Legal authority	Amount owing	
			This year £	Last year £
Due to trustees and related parties			NONE	NONE
Due from trustees and related parties				

### 14.3 Other transaction(s) with trustees or related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a trustee or related party has a material interest.

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	This year £	Last year £

**Note 15****Additional Disclosures**

The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.

None