

# WHEELGATE HOUSE CHILD EDUCATION AND DEVELOPMENT CENTRE

England & Wales · Charity number 1056855

## Details

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Other names	WHEELGATE HOUSE CHILD EDUCATION AND DEVELOPMENT, THE VALLEY NURSERY SCHOOL, WHEELGATES
Status	Registered
Legal form	Other
Registered	1996-07-16
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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Address	Burlorne Tregoose Barn Washaway Bodmin PL30 3AJ
Phone	01637830680
Email	<a href="mailto:thevalleynursery@live.com">thevalleynursery@live.com</a>
Website	<a href="http://thevalleynurseryschoolcrantock.org.uk">thevalleynurseryschoolcrantock.org.uk</a>

## Activities

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**Objects:** TO ENHANCE THE DEVELOPMENT AND EDUCATION OF CHILDREN INCLUDING THOSE WITH SPECIAL EDUCATION NEEDS OR FROM SOCIALLY AND EDUCATIONALLY DEPRIVED BACKGROUNDS.

**Activities:** The charity is running a nursery and nursery school for children between the ages of 3 months and 5 years. It operates 5 days a week between 7am and 6pm. It also has a holiday club for children in the area, not necessarily at the nursery, up to the age of 8 years. The summer club is open and offered to visitors to Crantock. All activities of the charity are open to all.

## Classification

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- **How:** Provides Services
- **What:** Education/training
- **Who:** Children/young People

## Geography

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- Cornwall

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-07-31	£304,914	£287,879	-	-
2024-07-31	£317,167	£284,503	-	-
2023-07-31	£253,960	£276,575	-	-
2022-07-31	£278,745	£281,081	-	-
2021-07-31	£271,519	£242,055	-	-

## Trustees

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Name	Role	Appointed
Eve Butler		2017-09-07
Gail Peta Wilson		2018-09-07
LOUISE THORN		2017-07-28
SIMON MALLONI		
Sherry Suleyman		2017-07-28
Tessa Cubitt		2017-05-07

**WHEELGATE HOUSE CHILD EDUCATION AND DEVELOPMENT CENTRE**

England & Wales - Charity number 1056855

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# Accounts

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**Trustees' Annual Report for the period**

**From 01/08/2024 Period start date To: 31/07/2025 Period end date**

**Charity name: Wheelgate House Child Education and Development Centre**

**Charity registration number: 1056855**

**Objectives and Activities**

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	The central objective of the charity is to enhance the development and education of all children.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	<p><b>History</b></p> <p>The Wheelgate Centre began in September 1988, based out of two rooms in Wheelgate House. As a result of rapid growth two purpose-built buildings were constructed so that, by 1992, the Centre comprised a nursery, a kindergarten and a preparatory school. In June 1995, the school became a registered charity, adopting the necessary constitution.</p> <p>The upper school closed in December 2005 as a result of parental bad debt and a declining local population. The nursery and kindergarten continue to operate.</p> <p>The charity has built up strong local relationships. For example, invitations to school activities are extended to local pensioners' groups and the school continues to participate in the village's annual fiesta. We also make frequent use of the village hall and have seen an improvement in relations with the local primary school.</p> <p><b>Activities</b></p> <p>The charity is running a nursery and nursery school for children between the ages of 3 months and 5 years. It operates 5 days a week between 7am and 6pm. It also has a holiday club for children in the area, not necessarily at the nursery, up to the age of 8 years. The summer club is open and offered to visitors to Crantock. All activities of the charity are open to all; a reduced fees option is offered and visual support for children with special educational needs.</p>
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	The trustees have had regard to the guidance issued by the Charity Commission on public benefit

**Additional information (optional)**

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	
Policy on social investment including program related investment	Para 1.38	
Contribution made by volunteers	Para 1.38	
Other		

## Achievements and Performance

	SORP reference	
<p>Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.</p>	<p>Para 1.20</p>	<p>The nursery and pre school is set in a unique environment comprising several gardens as well as a forest school. This environment enhances the development both physically and emotionally as well as the education of the children through daily access to nature.</p> <p>The charity's main ongoing objectives are as follows</p> <ul style="list-style-type: none"> <li>- to provide outstanding care and education to local families in an affordable manner. We offer early years pupil premium funding to local children and have used extra funding to support such children with free food and additional practical support.</li> <li>- to have highly qualified staff with up to date knowledge of child development. We have staff trained in the Bohall profile in order to identify children with emerging needs as recommended by the government</li> </ul> <p>Regarding public benefit, we serve our local community by providing unique experiences for rurally deprived children. Our setting enables us to offer outdoor educational activities throughout the year.</p> <p>Parents are fully involved in this aspect of their children's education as we frequently offer 'learning together' sessions in our forest school for each age group. Families participate together in fireside activities such as cooking, den-building, exploring, pond-dipping and gardening.</p> <p>We are always involved in local events such as a local bale push, a nearby village's running event and other events that raise money for local charities.</p> <p>We continue to hold excellent transition sessions with all of our local schools, inviting local primary school heads and teachers into the setting to meet the children.</p> <p>Our objective for next year is to increase our reserves to ensure that the charity is covered in the event of any unforeseen circumstances (e.g. another nursery opening nearby) and risks minimised.</p> <p>Our primary source of income is government funding. Should there be a drop in such funding over the next two years we are fully booked until 2029. There are large housing developments in our area which will bring additional potential students.</p>

		induction is carried out at the nursery by the Nursery Manager.  PLA policies adopted in August 2010
The charity's organisational structure and any wider network with which the charity works	Para 1.51	
Relationship with any related parties	Para 1.51	
Other		

## Reference and Administrative details

Charity name	Wheelgate House Child Education and Development Centre
Other name the charity uses	The Valley Nursery School
Registered charity number	1056855
Charity's principal address	Wheelgate House, Trevowah Road, Crantock, Cornwall TR8 5ES

## Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Mr Simon Michael Malloni	Secretary		
2	Eve Butler			
3	Louise King	Treasurer		
4	Tessa Cubitt			
5	Sherry Suliman			

Corporate trustees – names of the directors at the date the report was approved

Director name		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	

## Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	

**Additional information (optional)**

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	
Performance of fundraising activities against objectives set	Para 1.41	
Investment performance against objectives	Para 1.41	
Other		

**Financial Review**

Review of the charity's financial position at the end of the period	Para 1.21	
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	The policy on reserves is to maintain a minimum reserve of £5,000.
Amount of reserves held	Para 1.22	
Reasons for holding zero reserves	Para 1.22	
Details of fund materially in deficit	Para 1.24	
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	

**Additional information (optional)**

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	
Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	
Other		

**Structure, Governance and Management**

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	The charity is governed by a constitution adopted on 19 June 1995
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	Recruitment of trustees has been achieved by word of mouth. When a new trustee is required, the charity uses existing personal networks to publicise the vacancy. Interested persons are then required to submit supporting statements for consideration by the existing board at the next meeting.

**Additional information (optional)**

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	The charity is managed by a team of five trustees, a staff member and, on occasion, a parental representative. New trustees are provided with the Constitution, policy and procedures and the Good Trustee Guide. A full
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Details of arrangements for safe custody and segregation of such assets from the charity's own assets	
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**Additional information (optional)**

**Names and addresses of advisers (Optional information)**

Type of adviser	Name	Address
Accountant	Trudgeon Halling	The Platt, Wadebridge, Cornwall, PL27 7AE
Bank	HSBC	9 Bank Street, Newquay, TR7 1EG

**Name of chief executive or names of senior staff members (Optional information)**

**Exemptions from disclosure**


Reason for non-disclosure of key personnel details

**Other optional information**

## Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	SIMON MALLON	
Position (eg Secretary, Chair, etc)	SECRETARY	
Date	12/02/20	



Section A

Independent Examiner's Report

Report to the trustees/  
members of

Charity Name  
Wheelgate House Child Education and Development Centre

On accounts for the year  
ended

31/07/2025

Charity no  
(if any)

1056855

Set out on pages

1-16

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/07/2025.

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 Trust'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 Act.

Independent  
examiner's statement

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of The Institute of Chartered Accountants in England and Wales.

I have completed my examination. I confirm that no material matters have come to my attention (~~other than that disclosed below~~ \*) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- 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.

\* Please delete the words in the brackets if they do not apply.

Signed:

Date:

13-02-2026

Name:

Mr S Yelland

Relevant professional  
qualification(s) or body  
(if any):

F.C.C.A



**Address:** Trudgeon Halling, The Platt, Wadebridge, Cornwall, PL27 7AE

**Section B**

**Disclosure**

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

**Give here brief details of any items that the examiner wishes to disclose.**

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CHARITY COMMISSION  
FOR ENGLAND AND WALES

Wheelgate House Child Education and Development Centre		Charity No (if any)	1056855
Annual accounts for the period			
Period start date	01/08/2024	To	Period end date 31/07/2025

## Section A Statement of financial activities

Descriptions by natural category	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>						
Fees		301,430	-	-	301,430	314,217
Interest receivable		3,485	-	-	3,485	2,950
Other operating income - funding			-	-	-	-
Government Grants					-	-
<b>Total incoming resources</b>	S01	<b>304,914</b>	<b>-</b>	<b>-</b>	<b>304,914</b>	<b>317,167</b>
<b>Resources expended (Notes 4-7)</b>						
Wages, salaries, pensions and NI		205,293	-	-	205,293	195,691
Rent and rates		38,142	-	-	38,142	38,000
Repairs and maintenance		10,919	-	-	10,919	13,249
Light and heat		4,663	-	-	4,663	4,359
Telephone postage and stationery		2,576	-	-	2,576	2,351
Legal and professional fees		3,515	-	-	3,515	3,701
Bank charges and interest		95	-	-	95	112
Insurance		3,709	-	-	3,709	2,688
Food		6,125	-	-	6,125	6,262
Motor		4,174	-	-	4,174	2,573
Sundries		3,319	-	-	3,319	3,090
Advertising		75	-	-	75	70
Depreciation, net of profit on disposal		5,275	-	-	5,275	12,356
<b>Total resources expended</b>	S02	<b>287,879</b>	<b>-</b>	<b>-</b>	<b>287,879</b>	<b>284,502</b>
<b>Net incoming/(outgoing) resources before transfers</b>	S03	<b>17,036</b>	<b>-</b>	<b>-</b>	<b>17,036</b>	<b>32,665</b>
<b>Gross transfers between funds</b>	S04	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net incoming/(outgoing) resources before other recognised gains/(losses)</b>	S05	<b>17,036</b>	<b>-</b>	<b>-</b>	<b>17,036</b>	<b>32,665</b>
<b>Other recognised gains/(losses)</b>						
Gains and losses on revaluation of fixed assets for the charity's own use	S06	-	-	-	-	-
Gains and losses on investment assets	S07	-	-	-	-	-
<b>Net movement in funds</b>	S08	<b>17,036</b>	<b>-</b>	<b>-</b>	<b>17,036</b>	<b>32,665</b>
<b>Total funds brought forward</b>	S09	<b>305,455</b>	<b>-</b>	<b>-</b>	<b>305,455</b>	<b>272,790</b>
<b>Total funds carried forward</b>	S10	<b>322,491</b>	<b>-</b>	<b>-</b>	<b>322,491</b>	<b>305,455</b>

**Section B**

**Balance sheet**

		Note	Total this year £ F01	Total last year £ F02
<b>Tangible assets</b>	(Note 8)	B01	106,073	110,273
		B02	-	-
<b>Investments</b>	(Note 9)	B03	-	-
	<i>Total fixed assets</i>	B04	106,073	110,273
<b>Current assets</b>				
<b>Stock and work in progress</b>		B05	-	-
<b>Debtors</b>	(Note 10)	B06	4,312	43,007
<b>(Short term) investments</b>		B07	-	-
<b>Cash at bank and in hand</b>		B08	226,085	162,898
	<i>Total current assets</i>	B09	230,397	205,904
<b>Creditors: amounts falling due within one year</b>	(Note 11)	B10	13,979	10,722
	<i>Net current assets/(liabilities)</i>	B11	216,418	195,183
	<i>Total assets less current liabilities</i>	B12	322,491	305,455
<b>Creditors: amounts falling due after one year</b>	(Note 11)	B13	-	-
<b>Provisions for liabilities and charges</b>		B14	-	-
	<i>Net assets</i>	B15	322,491	305,455
<b>Funds of the Charity</b>				
<b>Unrestricted funds</b>		B16	322,491	305,455
<b>Designated funds</b>		B17	-	-
<b>Total unrestricted funds</b>			322,491	305,455
<b>Restricted income funds (Note 12)</b>		B18	-	-
<b>Endowment funds (Note 12)</b>		B19	-	-
	<i>Total funds</i>	B20	322,491	305,455

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

Signature

Date of approval

*[Handwritten Signature]*

12/02/26

## Note 1 Basis of preparation

*This section should be completed by all charities.*

## 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\*  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\*  the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

\* -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;	NA
Disclosure of any uncertainties that make the going concern assumption doubtful;	NA
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.	NA

## 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:*

<i>(i) the nature of the change in accounting policy;</i>	
<i>(ii) the reasons why applying the new accounting policy</i>	
<i>(iii) the amount of the adjustment for each line affected</i>	

## 1.4 Changes to accounting estimates

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

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

*Please disclose:*

<i>(i) the nature of any changes;</i>	
<i>(ii) the effect of the change on income and expense or</i>	
<i>(iii) where practicable, the effect of the change in one or</i>	

## 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 type="checkbox"/>	

*Please disclose:*

<i>(i) the nature of the prior period error;</i>	
<i>(ii) for each prior period presented in the accounts, the</i>	
<i>(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.</i>	

## Note 2 Accounting policies

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

<b>Recognition of income</b>	<p>These are included in the Statement of Financial Activities (SoFA) when:</p> <ul style="list-style-type: none"> <li>the charity becomes entitled to the resources;</li> <li>it is more likely than not that the trustees will receive the resources; and</li> <li>the monetary value can be measured with sufficient reliability.</li> </ul>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
<b>Offsetting</b>	<p>There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
<b>Grants and donations</b>	<p>Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
<b>Legacies</b>	<p>In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).</p> <p>Legacies are included in the SoFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
<b>Government grants</b>	<p>The charity has received government grants in the reporting period</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
<b>Tax reclaim on donations and gifts</b>	<p>Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
<b>Contractual income and performance related grants</b>	<p>This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
<b>Donated goods</b>	<p>Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.</p> <p>The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.</p> <p>Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'income from other trading activities' and the proceeds from sale are also recognised as 'income from other trading activities'.</p> <p>Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.</p> <p>Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
<b>Donated services and facilities</b>	<p>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.</p> <p>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.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
<b>Support costs</b>	<p>The charity has incurred expenditure on support costs.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
<b>Volunteer help</b>	<p>The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
<b>Income from interest, royalties and dividends</b>	<p>This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
<b>Income from membership subscriptions</b>	<p>Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.</p> <p>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.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
<b>Settlement of insurance claims</b>	<p>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.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
<b>Investment gains and losses</b>	<p>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.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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>	<p>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.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
<b>Governance and support costs</b>	<p>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.</p> <p>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.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						

<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.	Yes No N/a <input type="checkbox"/> <input type="checkbox"/> <input checked="" type="checkbox"/>
<b>Grants payable without performance conditions</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 type="checkbox"/> <input type="checkbox"/> <input checked="" type="checkbox"/>
<b>Redundancy cost</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>Deferred income</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>Creditors</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>Provisions for liabilities</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 type="checkbox"/> <input type="checkbox"/> <input checked="" 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

<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 <span style="border: 1px solid black; padding: 2px;">£200</span>	
	They are valued at cost.	Yes No N/a <input checked="" type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
<b>Intangible fixed assets</b>	The depreciation rates and methods used are disclosed in note 9.2. 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 <input type="checkbox"/> <input type="checkbox"/> <input checked="" type="checkbox"/>
	They are valued at cost.	Yes No N/a <input type="checkbox"/> <input type="checkbox"/> <input checked="" type="checkbox"/>
<b>Heritage assets</b>	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 <input type="checkbox"/> <input type="checkbox"/> <input checked="" type="checkbox"/>
	They are valued at cost.	Yes No N/a <input type="checkbox"/> <input type="checkbox"/> <input checked="" type="checkbox"/>
<b>Investments</b>	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 <input type="checkbox"/> <input type="checkbox"/> <input checked="" type="checkbox"/>
	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 <input type="checkbox"/> <input type="checkbox"/> <input checked="" type="checkbox"/>
<b>Stocks and work in progress</b>	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 <input type="checkbox"/> <input type="checkbox"/> <input checked="" type="checkbox"/>
	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 <input type="checkbox"/> <input type="checkbox"/> <input checked="" type="checkbox"/>
	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.	Yes No N/a <input type="checkbox"/> <input type="checkbox"/> <input checked="" type="checkbox"/>
<b>Debtors</b>	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 <input checked="" type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
<b>Current asset investments</b>	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 <input type="checkbox"/> <input type="checkbox"/> <input checked="" type="checkbox"/>
	They are valued at fair value except where they qualify as basic financial instruments.	Yes No N/a <input type="checkbox"/> <input type="checkbox"/> <input checked="" type="checkbox"/>

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

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

	Analysis	Unrestricted £	restricted £	This year £	Last year £
Donations and fundraising	AS SOFA			-	-
				-	-
				-	-
	<b>Total</b>			-	-
Fees	AS SOFA			-	-
				-	-
				-	-
	<b>Total</b>			-	-
Government Grants	Cornwall Council - Education and Skills	-		-	-
	Cubert and Crantock Community Benefit Trust			-	-
				-	-
	<b>Total</b>			-	-
Interest receivable	AS SOFA			-	-
				-	-
				-	-
				-	-
	<b>Total</b>			-	-
School bags and uniforms	AS SOFA			-	-
				-	-
				-	-
	<b>Total</b>			-	-
Milk and lunches	AS SOFA			-	-
				-	-
				-	-
	<b>Total</b>			-	-

**5.1 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
£ -	£ -

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

*Please provide details of the amount paid for any statutory external scrutiny of accounts and other*

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

£	£
1,948	1,870
None	None

## Note 4 Analysis of resources expended

Analysis		Unrestricted £	restricted £	This year £	Last year £
Wages, salaries, pensions and NI	Wages	200,969		200,969	191,452
	Staff training, welfare and courses	632		632	814
	Pension - Employer contribution	3,692		3,692	3,425
	<b>Total</b>	<b>205,293</b>		<b>205,293</b>	<b>195,691</b>
Rent, rates and Insurance	Rent	30,000		30,000	30,000
	Rates	942		942	800
	Staff accommodation	7,200		7,200	7,200
	<b>Total</b>	<b>38,142</b>		<b>38,142</b>	<b>38,000</b>
Repairs and maintenance	Cleaning	94		94	120
	Garden maintenance	4,198		4,198	1,978
	Repair and maintenance	6,628		6,628	11,151
	Write off	-		-	-
	<b>Total</b>	<b>10,919</b>		<b>10,919</b>	<b>13,249</b>
Light and heat	Electricity	4,620		4,620	3,772
	Logs and coal	43		43	587
	<b>Total</b>	<b>4,663</b>		<b>4,663</b>	<b>4,359</b>
Telephone postage and stationery	Postage, stationery and printing	287		287	154
	Telephone, software and internet	2,289		2,289	2,197
	<b>Total</b>	<b>2,576</b>		<b>2,576</b>	<b>2,351</b>
Legal and professional fees	Accountancy	1,948		1,948	1,870
	Bookkeeping and admin	57		57	331
	Payroll	1,510		1,510	1,500
	other legal and prof				
<b>Total</b>	<b>3,515</b>		<b>3,515</b>	<b>3,701</b>	
Bank charges and interest	Bank charges	63		63	80
	Credit card charges	32		32	32
	<b>Total</b>	<b>95</b>		<b>95</b>	<b>112</b>
Insurance	Insurance	3,082		3,082	2,207
	Subscriptions	627		627	482
	<b>Total</b>	<b>3,709</b>		<b>3,709</b>	<b>2,689</b>
Sundries	Sundries	435		435	269
	Toys, books and equipment	2,884		2,884	2,821
	Childrens entertainment			-	-
	<b>Total</b>	<b>3,319</b>		<b>3,319</b>	<b>3,090</b>

## Note 6

## Paid employees

## 6.1 Staff Costs

Gross wages, salaries and benefits in kind  
Employer's National Insurance costs  
Pension costs

This year £	Last year £
193,158	185,617
7,811	5,835
3,692	3,425
204,661	194,877

## 6.2 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
Teaching and assistant staff	11	11
	-	-
	-	-
	-	-
<b>Total</b>	<b>11</b>	<b>11</b>

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

## 6.3 Defined contribution pension scheme

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

Brief details of the scheme

Nest - Government Auto Enrolment workplace pension scheme

The costs of the scheme to the charity for the year  
The amount of any contributions outstanding at the year end  
The amount of any contributions prepaid at the year end

This year £	Last year £
3,692	3,425
760	706
-	-



**Note8 Tangible fixed assets****8.1 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	-	110,946	25,745	105,174	-	241,864
Additions	-	460	-	615	-	1,075
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	1,314	-	1,314
Transfers *	-	-	-	-	-	-
Balance carried forward	-	111,406	25,745	104,475	-	241,626

**8.2 Accumulated depreciation and impairment provisions**

Basis	SL	SL	RB	
Rate	2%	25%	15%-33%	

Balance brought forward	-	14,354	25,745	91,493	-	131,592
Depreciation charge for year	-	2,285	-	2,708	-	4,993
Impairment provisions	-	-	-	-	-	-
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	1,032	-	1,032
Transfers	-	-	-	-	-	-
Balance carried forward	-	16,639	25,745	93,168	-	135,552

**8.3 Net book value**

Brought forward	-	96,592	0	13,681	-	110,273
Carried forward	-	94,767	0	11,307	-	106,073

**8.4 Revaluation**

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

--

**Note 9 Investment assets****9.1 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	-

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

**9.3 A breakdown of the income from investments agreeing with SOFA.**

**Analysis of investments****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**

	9.2 Market value at year end £	9.3 Income from investments for the year £
	-	-
	-	-
	-	-
	-	-
	-	-
	-	-
<b>Total</b>	-	-

**9.4 Material investment holdings**

**If any investments are material in terms of their value (for example each represents more than 5 per cent of the value of the charity's total investments) please provide details.**

Investment held	Market value at £
	-
	-
	-
	-
<b>Total</b>	-

## Note 10 Debtors and prepayments

### Analysis of debtors

Trade debtors  
 Amounts due from subsidiary and associated undertakings  
 Other debtors  
 Prepayments and accrued income

Amounts falling due within one year		Amounts falling due after more than one year	
This year £	Last year £	This year £	Last year £
4,312	43,007	-	-
	-	-	-
		-	-
	-	-	-

## Note 11 Creditors and accruals

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

### 11.1 Analysis of creditors

Loans and overdrafts  
 Trade creditors  
 Amounts due to subsidiary and associated undertakings  
 Other creditors  
 Accruals and deferred income

Amounts falling due within one year		Amounts falling due after more than one year	
This year £	Last year £	This year £	Last year £
	-	-	-
633	359	-	-
	-	-	-
4,726	2,346	-	-
8,620	8,017	-	-
<b>Total</b>	<b>13,979</b>	<b>-</b>	<b>-</b>

### 11.2 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.*

None

## Note 12

## Endowment and restricted income funds

## 12.1 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).
- other funds .

Fund Name	Type PE, EE, R or other	Purpose and restrictions

## 12.2 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 £	Resources expended £	Transfers £	Gains and losses £	Fund balances carried forward £
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
<b>Total Funds</b>	-	-	-	-	-	-

## 12.3 Transfers between funds

Please give details of any transfers between funds.

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

## 12.4 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Endowed funds £	Total £
Fixed assets		-	-	-
Investments	-	-	-	-
Net current assets		-	-	-
Creditors due in more than one year and provisions				
<b>Total net assets</b>	-	-	-	-

## Note 13

## Transactions with related parties

## 13.1 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 related party	Legal authority (eg order, governing document)	Amounts paid or benefit value	
		This year £	Last year £
None			

## 13.2 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 related party	Legal authority	Amount owing	
			This year £	Last year £
Due to trustees and related parties	None			
Due from trustees and related parties	None			

## 13.3 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 £
None				

Note 14

Additional Disclosures

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**WHEELGATE HOUSE CHILD EDUCATION AND DEVELOPMENT CENTRE**

England & Wales - Charity number 1056855

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# Accounts

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**Trustees' Annual Report for the period**

**From 01/08/2023 Period start date To: 31/07/2024 Period end date**

**Charity name: Wheelgate House Child Education and Development Centre**

**Charity registration number: 1056855**

**Objectives and Activities**

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	The central objective of the charity is to enhance the development and education of all children.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	<p><b>History</b></p> <p>The Wheelgate Centre began in September 1988, based out of two rooms in Wheelgate House. As a result of rapid growth two purpose-built buildings were constructed so that, by 1992, the Centre comprised a nursery, a kindergarten and a preparatory school. In June 1995, the school became a registered charity, adopting the necessary constitution.</p> <p>The upper school closed in December 2005 as a result of parental bad debt and a declining local population. The nursery and kindergarten continue to operate.</p> <p>The charity has built up strong local relationships. For example, invitations to school activities are extended to local pensioners' groups and the school continues to participate in the village's annual fiesta. We also make frequent use of the village hall and have seen an improvement in relations with the local primary school.</p> <p><b>Activities</b></p> <p>The charity is running a nursery and nursery school for children between the ages of 3 months and 5 years. It operates 5 days a week between 7am and 6pm. It also has a holiday club for children in the area, not necessarily at the nursery, up to the age of 8 years. The summer club is open and offered to visitors to Crantock. All activities of the charity are open to all; a reduced fees option is offered and visual support for children with special educational needs.</p>
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	The trustees have had regard to the guidance issued by the Charity Commission on public benefit

**Additional information (optional)**

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	
Policy on social investment including program related investment	Para 1.38	
Contribution made by volunteers	Para 1.38	
Other		

## Achievements and Performance

	SORP reference	
<p>Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.</p>	<p>Para 1.20</p>	<p>The nursery and pre school is set in a unique environment comprising several gardens as well as a forest school. This environment enhances the development both physically and emotionally as well as the education of the children through daily access to nature.</p> <p>A close relationship with local schools enhances the transition process for all children. The local community has increased in size and as a result more community activities are organised. The charity is involved in a variety of community events including the annual Bale Push, Summer Fayre and Christmas activities. The Nursery has strong links with two local toddler groups, sharing ideas and best practice. The Nursery makes use of the Village Hall and playing field for events to support the local community.</p> <p>To support public benefit and help affordability for all, the Charity offers reduced fee's, excepts Government funding and salary sacrifice schemes. Fees are reviewed annually to ensure financial viability of the Nursery and to support the maintenance and resources needed to provide an excellent education for our pupils.</p> <p>A highly qualified SENCO provides outstanding support for children with both special educational needs and emerging needs.</p> <p>An increased awareness of the importance in supporting whole families has been a development over recent years by the Nursery. This has been achieved through their pedagogy, planning in the moment, as well as learning together days, regular parent meetings and targeted guidance and signposting.</p> <p>We continue to be committed to staff wellbeing by allowing staff flexible working hours and time off for family commitments and team-building events. The stability of our team and the continuity this provides for the children remain a key factor in the school's ongoing success.</p>

**Additional information (optional)**

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	
Performance of fundraising activities against objectives set	Para 1.41	
Investment performance against objectives	Para 1.41	
Other		

**Financial Review**

Review of the charity's financial position at the end of the period	Para 1.21	
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	The policy on reserves is to maintain a minimum reserve of £5,000.
Amount of reserves held	Para 1.22	
Reasons for holding zero reserves	Para 1.22	
Details of fund materially in deficit	Para 1.24	
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	

**Additional information (optional)**

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	
Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	
Other		

**Structure, Governance and Management**

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	The charity is governed by a constitution adopted on 19 June 1995
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	Recruitment of trustees has been achieved by word of mouth. When a new trustee is required, the charity uses existing personal networks to publicise the vacancy. Interested persons are then required to submit supporting statements for consideration by the existing board at the next meeting.

**Additional information (optional)**

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	The charity is managed by a team of five trustees, a staff member and, on occasion, a parental representative. New trustees are provided with the Constitution, policy and procedures and the Good Trustee Guide. A full induction is carried out at the nursery by the Nursery Manager.  PLA policies adopted in August 2010
The charity's organisational structure and any wider network with which the charity works	Para 1.51	
Relationship with any related parties	Para 1.51	
Other		

## Reference and Administrative details

Charity name	Wheelgate House Child Education and Development Centre
Other name the charity uses	The Valley Nursery School
Registered charity number	1056855
Charity's principal address	Wheelgate House, Trevowah Road, Crantock, Cornwall TR8 5ES

## Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Mr Simon Michael Malloni	Secretary		
2	Eve Butler			
3	Louise King	Treasurer		
4	Tessa Cubitt			
5	Sherry Suliman			

Corporate trustees – names of the directors at the date the report was approved

Director name		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	

## Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	

Additional information (optional)

**Names and addresses of advisers (Optional information)**

Type of adviser	Name	Address
Accountant	Trudgeon Halling	The Platt, Wadebridge, Cornwall, PL27 7AE
Bank	HSBC	9 Bank Street, Newquay, TR7 1EG

**Name of chief executive or names of senior staff members (Optional information)**

--

**Exemptions from disclosure**

Reason for non-disclosure of key personnel details

--


**Other optional information**

--

## Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	SIMON MICHAEL MALLON	
Position (eg Secretary, Chair, etc)	SECRETARY	
Date	07/03/2024	



**Section A Independent Examiner's Report**

**Report to the trustees/  
members of**

Charity Name  
Wheelgate House Child Education and Development Centre

**On accounts for the year  
ended**

31/07/2024	<b>Charity no (if any)</b>	1056855
------------	--------------------------------	---------

**Set out on pages**

1-16

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/07/2024.

**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 Trust'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 Act.

**Independent  
examiner's statement**


The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of The Institute of Chartered Accountants in England and Wales.

I have completed my examination. I confirm that no material matters have come to my attention (~~other than that disclosed below~~ \*) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- 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.

\* Please delete the words in the brackets if they do not apply.

Signed:  Date: 03/03/2025

Name: Mr S Yelland

**Relevant professional  
qualification(s) or body  
(if any):**

F.C.C.A

**Address:** Trudgeon Halling, The Platt, Wadebridge, Cornwall, PL27 7AE

**Section B**

**Disclosure**

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

**Give here brief details of any items that the examiner wishes to disclose.**

--	--



<b>Wheelgate House Child Education and Development Centre</b>		Charity No (if any)	<b>1056855</b>
<b>Annual accounts for the period</b>			
Period start date	<b>01/08/2023</b>	To	Period end date <b>31/07/2024</b>

**Section A Statement of financial activities**

Descriptions by natural category	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>						
Fees		314,217	-	-	314,217	252,346
Interest receivable		2,950	-	-	2,950	1,614
Other operating income - funding			-	-	-	-
Government Grants					-	-
<b>Total incoming resources</b>	S01	<b>317,167</b>	<b>-</b>	<b>-</b>	<b>317,167</b>	<b>253,960</b>
<b>Resources expended (Notes 4-7)</b>						
Wages, salaries, pensions and NI		195,691	-	-	195,691	193,031
Rent and rates		38,000	-	-	38,000	31,934
Repairs and maintenance		13,249	-	-	13,249	12,673
Light and heat		4,359	-	-	4,359	3,405
Telephone postage and stationery		2,351	-	-	2,351	2,272
Legal and professional fees		3,701	-	-	3,701	3,697
Bank charges and interest		112	-	-	112	96
Insurance		2,688	-	-	2,688	2,058
Food		6,262	-	-	6,262	8,512
Motor		2,573	-	-	2,573	3,731
Sundries		3,090	-	-	3,090	3,108
Advertising		70	-	-	70	98
Depreciation, net of profit on disposal		12,356	-	-	12,356	11,959
<b>Total resources expended</b>	S02	<b>284,503</b>	<b>-</b>	<b>-</b>	<b>284,503</b>	<b>276,575</b>
<b>Net incoming/(outgoing) resources before transfers</b>	S03	<b>32,664</b>	<b>-</b>	<b>-</b>	<b>32,664</b>	<b>- 22,615</b>
<b>Gross transfers between funds</b>	S04	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net incoming/(outgoing) resources before other recognised gains/(losses)</b>	S05	<b>32,664</b>	<b>-</b>	<b>-</b>	<b>32,664</b>	<b>- 22,615</b>
<b>Other recognised gains/(losses)</b>						
Gains and losses on revaluation of fixed assets for the charity's own use	S06	-	-	-	-	-
Gains and losses on investment assets	S07	-	-	-	-	-
<b>Net movement in funds</b>	S08	<b>32,664</b>	<b>-</b>	<b>-</b>	<b>32,664</b>	<b>- 22,615</b>
<b>Total funds brought forward</b>	S09	<b>272,790</b>	<b>-</b>	<b>-</b>	<b>272,790</b>	<b>295,405</b>
<b>Total funds carried forward</b>	S10	<b>305,455</b>	<b>-</b>	<b>-</b>	<b>305,455</b>	<b>272,790</b>

## Section B

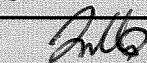
## Balance sheet

	Note	Total this year £ F01	Total last year £ F02
<b>Tangible assets</b> (Note 8)	B01	110,273	90,417
	B02	-	-
<b>Investments</b> (Note 9)	B03	-	-
<b>Total fixed assets</b>	B04	110,273	90,417
<b>Current assets</b>			
<b>Stock and work in progress</b>	B05	-	-
<b>Debtors</b> (Note 10)	B06	43,007	7,194
<b>(Short term) investments</b>	B07	-	-
<b>Cash at bank and in hand</b>	B08	162,898	185,065
<b>Total current assets</b>	B09	205,904	192,259
<b>Creditors: amounts falling due within one year</b> (Note 11)	B10	10,722	9,886
<b>Net current assets/(liabilities)</b>	B11	195,183	182,373
<b>Total assets less current liabilities</b>	B12	305,455	272,790
<b>Creditors: amounts falling due after one year</b> (Note 11)	B13	-	-
<b>Provisions for liabilities and charges</b>	B14	-	-
<b>Net assets</b>	B15	305,455	272,790
<b>Funds of the Charity</b>			
<b>Unrestricted funds</b>	B16	305,455	272,790
<b>Designated funds</b>	B17	-	-
<b>Total unrestricted funds</b>		305,455	272,790
<b>Restricted income funds</b> (Note 12)	B18	-	-
<b>Endowment funds</b> (Note 12)	B19	-	-
<b>Total funds</b>	B20	305,455	272,790

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

Signature

Date of approval



01/01/2021

SIMIN MALLOVI

## Note 1 Basis of preparation

*This section should be completed by all charities.*

## 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\*  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\*  the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

\* -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;	NA
Disclosure of any uncertainties that make the going concern assumption doubtful;	NA
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.	NA

## 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:*

<i>(i) the nature of the change in accounting policy;</i>	
<i>(ii) the reasons why applying the new accounting policy</i>	
<i>(iii) the amount of the adjustment for each line affected</i>	

## 1.4 Changes to accounting estimates

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

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

*Please disclose:*

<i>(i) the nature of any changes;</i>	
<i>(ii) the effect of the change on income and expense or</i>	
<i>(iii) where practicable, the effect of the change in one or</i>	

## 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 type="checkbox"/>	

*Please disclose:*

<i>(i) the nature of the prior period error;</i>	
<i>(ii) for each prior period presented in the accounts, the</i>	
<i>(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.</i>	

**Note 2 Accounting policies**

*This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.*

<b>Recognition of income</b>	<p>These are included in the Statement of Financial Activities (SoFA) when:</p> <ul style="list-style-type: none"> <li>the charity becomes entitled to the resources;</li> <li>it is more likely than not that the trustees will receive the resources; and</li> <li>the monetary value can be measured with sufficient reliability.</li> </ul>	<table border="1" style="width: 100%; text-align: center;"> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
<b>Offsetting</b>	<p>There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.</p>	<table border="1" style="width: 100%; text-align: center;"> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
<b>Grants and donations</b>	<p>Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).</p>	<table border="1" style="width: 100%; text-align: center;"> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
<b>Legacies</b>	<p>In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).</p> <p>Legacies are included in the SoFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.</p>	<table border="1" style="width: 100%; text-align: center;"> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
<b>Government grants</b>	<p>The charity has received government grants in the reporting period</p>	<table border="1" style="width: 100%; text-align: center;"> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
<b>Tax reclaims on donations and gifts</b>	<p>Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.</p>	<table border="1" style="width: 100%; text-align: center;"> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
<b>Contractual income and performance related grants</b>	<p>This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.</p>	<table border="1" style="width: 100%; text-align: center;"> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
<b>Donated goods</b>	<p>Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.</p> <p>The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.</p> <p>Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.</p> <p>Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.</p> <p>Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.</p>	<table border="1" style="width: 100%; text-align: center;"> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
<b>Donated services and facilities</b>	<p>Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.</p> <p>Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.</p> <p>Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.</p> <p>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.</p> <p>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.</p>	<table border="1" style="width: 100%; text-align: center;"> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
<b>Support costs</b>	<p>The charity has incurred expenditure on support costs.</p>	<table border="1" style="width: 100%; text-align: center;"> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
<b>Volunteer help</b>	<p>The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.</p>	<table border="1" style="width: 100%; text-align: center;"> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
<b>Income from interest, royalties and dividends</b>	<p>This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.</p>	<table border="1" style="width: 100%; text-align: center;"> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
<b>Income from membership subscriptions</b>	<p>Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.</p> <p>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.</p>	<table border="1" style="width: 100%; text-align: center;"> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
<b>Settlement of insurance claims</b>	<p>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.</p>	<table border="1" style="width: 100%; text-align: center;"> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
<b>Investment gains and losses</b>	<p>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.</p>	<table border="1" style="width: 100%; text-align: center;"> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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>	<p>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.</p>	<table border="1" style="width: 100%; text-align: center;"> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
<b>Governance and support costs</b>	<p>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.</p> <p>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.</p>	<table border="1" style="width: 100%; text-align: center;"> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						

<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.	Yes No N/a <input type="checkbox"/> <input type="checkbox"/> <input checked="" type="checkbox"/>
<b>Grants payable without performance conditions</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 type="checkbox"/> <input checked="" type="checkbox"/> <input checked="" type="checkbox"/>
<b>Redundancy cost</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>Deferred income</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>Creditors</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>Provisions for liabilities</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 type="checkbox"/> <input type="checkbox"/> <input checked="" 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**

<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 <span style="border: 1px solid black; padding: 2px;">£200</span>	Yes No N/a <input checked="" type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
	They are valued at cost.	<input checked="" type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
<b>Intangible fixed assets</b>	The depreciation rates and methods used are disclosed in note 9.2. 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 <input type="checkbox"/> <input type="checkbox"/> <input checked="" type="checkbox"/>
	They are valued at cost.	Yes No N/a <input type="checkbox"/> <input type="checkbox"/> <input checked="" type="checkbox"/>
<b>Heritage assets</b>	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 <input type="checkbox"/> <input type="checkbox"/> <input checked="" type="checkbox"/>
	They are valued at cost.	Yes No N/a <input type="checkbox"/> <input type="checkbox"/> <input checked="" type="checkbox"/>
<b>Investments</b>	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 <input type="checkbox"/> <input type="checkbox"/> <input checked="" type="checkbox"/>
	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 <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>
<b>Stocks and work in progress</b>	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 <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>
	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 <input checked="" type="checkbox"/> <input type="checkbox"/> <input checked="" type="checkbox"/>
	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.	Yes No N/a <input type="checkbox"/> <input type="checkbox"/> <input checked="" type="checkbox"/>
<b>Debtors</b>	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 <input checked="" type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
<b>Current asset investments</b>	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 <input type="checkbox"/> <input type="checkbox"/> <input checked="" type="checkbox"/>
	They are valued at fair value except where they qualify as basic financial instruments.	Yes No N/a <input type="checkbox"/> <input type="checkbox"/> <input checked="" type="checkbox"/>

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

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

	Analysis	Unrestricted £	restricted £	This year £	Last year £
<b>Donations and fundraising</b>	AS SOFA			-	-
				-	-
				-	-
	<b>Total</b>			-	-
<b>Fees</b>	AS SOFA			-	-
				-	-
				-	-
	<b>Total</b>			-	-
<b>Government Grants</b>	Cornwall Council - Education and Skills	-		-	-
	Cubert and Crantock Community Benefit Trust			-	-
				-	-
	<b>Total</b>			-	-
<b>Interest receivable</b>	AS SOFA			-	-
				-	-
				-	-
				-	-
	<b>Total</b>			-	-
<b>School bags and uniforms</b>	AS SOFA			-	-
				-	-
				-	-
	<b>Total</b>			-	-
<b>Milk and lunches</b>	AS SOFA			-	-
				-	-
				-	-
	<b>Total</b>			-	-

## Note 4

## Analysis of resources expended

Analysis		Unrestricted	restricted	This year	Last year
		£	£	£	£
Wages, salaries, pensions and NI	Wages	191,452		191,452	187,375
	Staff training, welfare and courses	814		814	2,208
	Pension - Employer contribution	3,425		3,425	3,448
	<b>Total</b>	<b>195,691</b>		<b>195,691</b>	<b>193,031</b>
Rent, rates and Insurance	Rent	30,000		30,000	24,000
	Rates	800		800	734
	Staff accommodation	7,200		7,200	7,200
	<b>Total</b>	<b>38,000</b>		<b>38,000</b>	<b>31,934</b>
Repairs and maintenance	Cleaning	120		120	834
	Garden maintenance	1,978		1,978	4,302
	Repair and maintenance	11,151		11,151	7,537
	Write off	-		-	-
	<b>Total</b>	<b>13,249</b>		<b>13,249</b>	<b>12,673</b>
Light and heat	Electricity	3,772		3,772	2,975
	Logs and coal	587		587	430
	<b>Total</b>	<b>4,359</b>		<b>4,359</b>	<b>3,405</b>
Telephone postage and stationery	Postage, stationery and printing	154		154	94
	Telephone and internet	2,197		2,197	2,178
	<b>Total</b>	<b>2,351</b>		<b>2,351</b>	<b>2,272</b>
Legal and professional fees	Accountancy	1,870		1,870	1,794
	Bookkeeping and admin	331		331	433
	Payroll	1,500		1,500	1,470
	other legal and prof				
<b>Total</b>	<b>3,701</b>		<b>3,701</b>	<b>3,697</b>	
Bank charges and interest	Bank charges	80		80	64
	Credit card charges	32		32	32
	<b>Total</b>	<b>112</b>		<b>112</b>	<b>96</b>
Insurance	Insurance	2,207		2,207	1,756
	Subscriptions	482		482	302
	<b>Total</b>	<b>2,688</b>		<b>2,688</b>	<b>2,058</b>
Sundries	Sundries	269		269	365
	Toys, books and equipment	2,821		2,821	2,744
	Childrens entertainment			-	-
	<b>Total</b>	<b>3,090</b>		<b>3,090</b>	<b>3,108</b>

**5.1 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
£ -	£ -

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

*Please provide details of the amount paid for any statutory external scrutiny of accounts and other*

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

£	£
1,870	1,794
None	None

## Note 6

## Paid employees

## 6.1 Staff Costs

	This year £	Last year £
Gross wages, salaries and benefits in kind	185,617	181,876
Employer's National Insurance costs	5,835	5,499
Pension costs	3,425	3,448
	194,877	190,823

## 6.2 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	Teaching and assistant staff	11	12
		-	-
		-	-
		-	-
<b>Total</b>		<b>11</b>	<b>12</b>

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

## 6.3 Defined contribution pension scheme

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

## Brief details of the scheme

Nest - Government Auto Enrolment workplace pension scheme

	This year £	Last year £
The costs of the scheme to the charity for the year	3,425	3,448
The amount of any contributions outstanding at the year end	706	631
The amount of any contributions prepaid at the year end	-	-



**Note8 Tangible fixed assets****8.1 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	-	80,244	25,745	104,949	-	210,938
Additions	-	30,701		1,510	-	32,212
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	1,285	-	1,285
Transfers *	-	-	-	-	-	-
Balance carried forward	-	110,946	25,745	105,174	-	241,864

**8.2 Accumulated depreciation and impairment provisions**

Basis	SL	RB	RB	
Rate	2%	25%	15%-33%	

Balance brought forward	-	12,049	19,309	89,163	-	120,522
Depreciation charge for year	-	2,304	6,436	3,323	-	12,064
Impairment provisions	-	-	-	-	-	-
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	994	-	994
Transfers	-	-	-	-	-	-
Balance carried forward	-	14,354	25,745	91,493	-	131,592

**8.3 Net book value**

Brought forward	-	68,195	6,436	15,785	-	90,417
Carried forward	-	96,592	0	13,681	-	110,273

**8.4 Revaluation**

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

--

**Note 9 Investment assets****9.1 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	-

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

**9.3 A breakdown of the income from investments agreeing with SOFA.**

**Analysis of investments****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**

	9.2 Market value at year end £	9.3 Income from investments for the year £
	-	-
	-	-
	-	-
	-	-
	-	-
	-	-
	-	-
<b>Total</b>	-	-

**9.4 Material investment holdings**

**If any investments are material in terms of their value (for example each represents more than 5 per cent of the value of the charity's total investments) please provide details.**

Investment held	Market value at £
	-
	-
	-
	-
<b>Total</b>	-

## Note 10 Debtors and prepayments

### Analysis of debtors

Trade debtors  
 Amounts due from subsidiary and associated undertakings  
 Other debtors  
 Prepayments and accrued income

Amounts falling due within one year		Amounts falling due after more than one year	
This year £	Last year £	This year £	Last year £
43,007	7,194	-	-
	-	-	-
		-	-
	-	-	-

## Note 11 Creditors and accruals

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

### 11.1 Analysis of creditors

Loans and overdrafts  
 Trade creditors  
 Amounts due to subsidiary and associated undertakings  
 Other creditors  
 Accruals and deferred income

Amounts falling due within one year		Amounts falling due after more than one year	
This year £	Last year £	This year £	Last year £
	-	-	-
359	132	-	-
	-	-	-
2,346	2,303	-	-
8,017	7,452	-	-
<b>Total</b>	<b>10,722</b>	<b>-</b>	<b>-</b>

### 11.2 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.*

None

**Note 12 Endowment and restricted income funds****12.1 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).
- other funds .

Fund Name	Type PE, EE, R or other	Purpose and restrictions

**12.2 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 £	Resources expended £	Transfers £	Gains and losses £	Fund balances carried forward £
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
<b>Total Funds</b>	-	-	-	-	-	-

**12.3 Transfers between funds**

Please give details of any transfers between funds.

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

**12.4 Analysis of net assets between funds**

	Unrestricted funds £	Restricted funds £	Endowed funds £	Total £
Fixed assets		-	-	-
Investments	-	-	-	-
Net current assets		-	-	-
Creditors due in more than one year and provisions				
<b>Total net assets</b>	-	-	-	-

## Note 13

## Transactions with related parties

## 13.1 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 related party	Legal authority (eg order, governing document)	Amounts paid or benefit value	
		This year £	Last year £
None			

## 13.2 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 related party	Legal authority	Amount owing	
			This year £	Last year £
Due to trustees and related parties	None			
Due from trustees and related parties	None			

## 13.3 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 £
None				

**Note 14**

**Additional Disclosures**

**WHEELGATE HOUSE CHILD EDUCATION AND DEVELOPMENT CENTRE**

England & Wales - Charity number 1056855

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# Accounts

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CHARITY COMMISSION  
FOR ENGLAND AND WALES

## Trustees' Annual Report for the period

From 01/08/2022 Period start date To: 31/07/2023 Period end date

Charity name: Wheelgate House Child Education and Development Centre

Charity registration number: 1056855

### Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	The central objective of the charity is to enhance the development and education of all children.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	<p><b>History</b></p> <p>The Wheelgate Centre began in September 1988, based out of two rooms in Wheelgate House. As a result of rapid growth two purpose-built buildings were constructed so that, by 1992, the Centre comprised a nursery, a kindergarten and a preparatory school. In June 1995, the school became a registered charity, adopting the necessary constitution.</p> <p>The upper school closed in December 2005 as a result of parental bad debt and a declining local population. The nursery and kindergarten continue to operate.</p> <p>The charity has built up strong local relationships. For example, invitations to school activities are extended to local pensioners' groups and the school continues to participate in the village's annual fiesta. We also make frequent use of the village hall and have seen an improvement in relations with the local primary school.</p> <p><b>Activities</b></p> <p>The charity is running a nursery and nursery school for children between the ages of 3 months and 5 years. It operates 5 days a week between 7am and 6pm. It also has a holiday club for children in the area, not necessarily at the nursery, up to the age of 8 years. The summer club is open and offered to visitors to Crantock. All activities of the charity are open to all; a reduced fees option is offered and visual support for children with special educational needs.</p>
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	The trustees have had regard to the guidance issued by the Charity Commission on public benefit

### Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	
Policy on social investment including program related investment	Para 1.38	
Contribution made by volunteers	Para 1.38	
Other		

## Achievements and Performance

	SORP reference	
<p>Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.</p>	<p>Para 1.20</p>	<p>The nursery continues to enjoy a formidable reputation in the area and there remains intense competition for places. Indeed, the waiting list is such that there are bookings for school places as far ahead as 2028.</p> <p>In this financial year the school, took the decision to close the unit for very young babies allowing a greater focus upon the further promotion of our outdoor learning ethos. The youngest age for new starters is now eighteen months.</p> <p>The staff team remains strong and stable with all relevant qualification up to date and a collective commitment to work towards the aims of the curriculum.</p> <p>Much time was spent during the summer months preparing for an Ofsted visit and developing our "Learning Walk", a subject in which the School manager has attended numerous training sessions. Staff training in this area has also been completed. The inspection is expected to occur before April 2024.</p> <p>We have drawn up a documents for each age group stating the school's intention to ensure a strong, well sequenced curriculum. This is implemented in "Planning In The Moment – Our Pedagogy."</p> <p>Safeguarding continues to occupy a place at the heart of the school community and both the School manager and her deputy are strong leads on this important subject, having refreshed their qualifications in September 2022. All staff completed their paediatric training in March 2023.</p> <p>We continue to be committed to staff wellbeing by allowing staff flexible working hours and time off for family commitments and team-building events. The stability of our team and the continuity this provides for the children remain a key factor in the school's ongoing success.</p>

### Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	
Performance of fundraising activities against objectives set	Para 1.41	
Investment performance against objectives	Para 1.41	
Other		

## Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	The policy on reserves is to maintain a minimum reserve of £5,000.
Amount of reserves held	Para 1.22	
Reasons for holding zero reserves	Para 1.22	
Details of fund materially in deficit	Para 1.24	
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	

### Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	
Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	
Other		

## Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	The charity is governed by a constitution adopted on 19 June 1995
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	Recruitment of trustees has been achieved by word of mouth. When a new trustee is required, the charity uses existing personal networks to publicise the vacancy. Interested persons are then required to submit supporting statements for consideration by the existing board at the next meeting.

### Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	The charity is managed by a team of five trustees, a staff member and, on occasion, a parental representative. New trustees are provided with the Constitution, policy and procedures and the Good Trustee Guide. A full induction is carried out at the nursery by the Nursery Manager.  PLA policies adopted in August 2010
The charity's organisational structure and any wider network with which the charity works	Para 1.51	
Relationship with any related parties	Para 1.51	
Other		

## Reference and Administrative details

Charity name	Wheelgate House Child Education and Development Centre
Other name the charity uses	The Valley Nursery School
Registered charity number	1056855
Charity's principal address	Wheelgate House, Trevowah Road, Crantock, Cornwall TR8 5ES

## Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Mr Simon Michael Malloni	Secretary		
2	Eve Butler			
3	Louise King	Treasurer		
4	Tessa Cubitt			
5	Sherry Suliman			

Corporate trustees – names of the directors at the date the report was approved

Director name		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	

## Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	

Additional information (optional)

**Names and addresses of advisers (Optional information)**

Type of adviser	Name	Address
Accountant	Trudgeon Halling	The Platt, Wadebridge, Cornwall, PL27 7AE
Bank	HSBC	9 Bank Street, Newquay, TR7 1EG

**Name of chief executive or names of senior staff members (Optional information)**

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**Exemptions from disclosure**

Reason for non-disclosure of key personnel details

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**Other optional information**

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## Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	LOUISE KING	
Position (eg Secretary, Chair, etc)	Treasurer	
Date	16/02/24	



**Section A Independent Examiner's Report**

**Report to the trustees/  
members of**

Charity Name  
Wheelgate House Child Education and Development Centre

**On accounts for the year  
ended**

31/07/2023 **Charity no  
(if any)** 1056855

**Set out on pages**

1-16

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/07/2023.

**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 Trust'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 Act.

**Independent  
examiner's statement**

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of The Institute of Chartered Accountants in England and Wales.

I have completed my examination. I confirm that no material matters have come to my attention (~~other than that disclosed below~~ \*) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- 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.

\* Please delete the words in the brackets if they do not apply.

Signed:

Date: 19/02/2024

Name: Mr J H Anderson - Riley

**Relevant professional  
qualification(s) or body  
(if any):**

F.C.A

**Address:** Trudgeon Halling, The Platt, Wadebridge, Cornwall, PL27 7AE

**Section B**

**Disclosure**

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

**Give here brief details of any items that the examiner wishes to disclose.**

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CHARITY COMMISSION  
FOR ENGLAND AND WALES

Wheelgate House Child Education and Development Centre		Charity No (if any)	1056855
Annual accounts for the period			
Period start date	01/08/2022	To	Period end date 31/07/2023


## Section A Statement of financial activities

Descriptions by natural category	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>						
Fees		252,346	-	-	252,346	276,050
Interest receivable		1,614	-	-	1,614	45
Other operating income - funding			-	-	-	250
Government Grants					-	2,400
<b>Total incoming resources</b>	S01	253,960	-	-	253,960	278,745
<b>Resources expended (Notes 4-7)</b>						
Wages, salaries, pensions and NI		193,031	-	-	193,031	189,582
Rent and rates		31,934	-	-	31,934	28,167
Repairs and maintenance		12,673	-	-	12,673	17,867
Light and heat		3,405	-	-	3,405	3,054
Telephone postage and stationery		2,272	-	-	2,272	3,382
Legal and professional fees		3,697	-	-	3,697	4,942
Bank charges and interest		96	-	-	96	73
Insurance		2,058	-	-	2,058	2,405
Food		8,512	-	-	8,512	9,952
Motor		3,731	-	-	3,731	3,340
Sundries		3,108	-	-	3,108	4,737
Advertising		98	-	-	98	214
Depreciation, net of profit on disposal		11,959	-	-	11,959	13,365
<b>Total resources expended</b>	S02	276,575	-	-	276,575	281,081
<b>Net incoming/(outgoing) resources before transfers</b>	S03	- 22,615	-	-	- 22,615	- 2,336
<b>Gross transfers between funds</b>	S04	-	-	-	-	-
<b>Net incoming/(outgoing) resources before other recognised gains/(losses)</b>	S05	- 22,615	-	-	- 22,615	- 2,336
<b>Other recognised gains/(losses)</b>						
Gains and losses on revaluation of fixed assets for the charity's own use	S06	-	-	-	-	-
Gains and losses on investment assets	S07	-	-	-	-	-
<b>Net movement in funds</b>	S08	- 22,615	-	-	- 22,615	- 2,336
<b>Total funds brought forward</b>	S09	295,405	-	-	295,405	297,741
<b>Total funds carried forward</b>	S10	272,790	-	-	272,790	295,405

## Section B Balance sheet

		Note	Total this year £ F01	Total last year £ F02
<b>Tangible assets</b> (Note 8)		B01	90,417	102,177
		B02	-	-
<b>Investments</b> (Note 9)		B03	-	-
<i>Total fixed assets</i>		B04	90,417	102,177
<b>Current assets</b>				
<b>Stock and work in progress</b>		B05	-	-
<b>Debtors</b> (Note 10)		B06	7,194	8,518
<b>(Short term) investments</b>		B07	-	-
<b>Cash at bank and in hand</b>		B08	185,065	194,931
<i>Total current assets</i>		B09	192,259	203,449
<b>Creditors: amounts falling due within one year</b> (Note 11)		B10	9,886	10,222
<i>Net current assets/(liabilities)</i>		B11	182,373	193,031
<i>Total assets less current liabilities</i>		B12	272,790	295,208
<b>Creditors: amounts falling due after one year</b> (Note 11)		B13	-	-
<b>Provisions for liabilities and charges</b>		B14	-	-
<i>Net assets</i>		B15	272,790	295,208
<b>Funds of the Charity</b>				
<b>Unrestricted funds</b>		B16	272,790	295,405
<b>Designated funds</b>		B17	-	-
<b>Total unrestricted funds</b>			272,790	295,405
<b>Restricted income funds</b> (Note 12)		B18	-	-
<b>Endowment funds</b> (Note 12)		B19	-	-
<i>Total funds</i>		B20	272,790	295,405

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

Signature	Date of approval
	18/02/21

**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 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\*  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\*  the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

\* -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;

NA

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

NA

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.

NA

**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:*

<i>(i) the nature of the change in accounting policy;</i>	
<i>(ii) the reasons why applying the new accounting policy</i>	
<i>(iii) the amount of the adjustment for each line affected</i>	

**1.4 Changes to accounting estimates**

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

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

*Please disclose:*

<i>(i) the nature of any changes;</i>	
<i>(ii) the effect of the change on income and expense or</i>	
<i>(iii) where practicable, the effect of the change in one or</i>	

**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 type="checkbox"/>	

*Please disclose:*

<i>(i) the nature of the prior period error;</i>	
<i>(ii) for each prior period presented in the accounts, the</i>	
<i>(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.</i>	

## Note 2 Accounting policies

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

<b>Recognition of Income</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>it is more likely than not that the trustees will receive the resources; and</li> <li>the monetary value can be measured with sufficient reliability.</li> </ul>	Yes	No	N/a
<b>Offsetting</b>	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.	✓	✓	✓
<b>Grants and donations</b>	Grants and donations are only included in the SoFA when the general income recognition	✓	✓	✓
	In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).			
<b>Legacies</b>	Legacies are included in the SoFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.	✓	✓	✓
<b>Government grants</b>	The charity has received government grants in the reporting period	✓		
<b>Tax reclaims on donations and gifts</b>	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.	✓	✓	✓
<b>Contractual income and performance related grants</b>	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.	✓	✓	✓
<b>Donated goods</b>	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.		✓	✓
	The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.	✓	✓	✓
	Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.	✓	✓	✓
	Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.	✓		
	Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.	✓	✓	✓
<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.	✓		
	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.	✓	✓	✓
<b>Support costs</b>	The charity has incurred expenditure on support costs.	✓		
<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>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.	✓		
<b>Income from membership subscriptions</b>	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.	✓	✓	✓
	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.	✓		
<b>Settlement of insurance claims</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.	✓	✓	✓
<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.	✓	✓	✓
<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.	✓	✓	✓
<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.	✓	✓	✓
	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.	✓	✓	✓

<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.	Yes No N/a <input checked="" type="checkbox"/> <input checked="" type="checkbox"/> <input checked="" type="checkbox"/>
<b>Grants payable without performance conditions</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 checked="" type="checkbox"/> <input checked="" type="checkbox"/>
<b>Redundancy cost</b>	The charity made no redundancy payments during the reporting period.	Yes No N/a <input checked="" type="checkbox"/> <input checked="" type="checkbox"/> <input checked="" type="checkbox"/>
<b>Deferred income</b>	No material item of deferred income has been included in the accounts.	Yes No N/a <input checked="" type="checkbox"/> <input checked="" type="checkbox"/> <input checked="" type="checkbox"/>
<b>Creditors</b>	The charity has creditors which are measured at settlement amounts less any trade discounts	Yes No N/a <input checked="" type="checkbox"/> <input checked="" type="checkbox"/> <input checked="" type="checkbox"/>
<b>Provisions for liabilities</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 checked="" type="checkbox"/> <input checked="" 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 checked="" type="checkbox"/> <input checked="" type="checkbox"/>

**2.4 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 <span style="border: 1px solid black; padding: 2px;">£200</span>	Yes No N/a <input checked="" type="checkbox"/> <input checked="" type="checkbox"/> <input checked="" type="checkbox"/>
	They are valued at cost.	<input checked="" type="checkbox"/> <input checked="" type="checkbox"/> <input checked="" type="checkbox"/>
	The depreciation rates and methods used are disclosed in note 9.2.	<input checked="" type="checkbox"/> <input checked="" type="checkbox"/> <input checked="" type="checkbox"/>
<b>Intangible fixed assets</b>	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 <input checked="" type="checkbox"/> <input checked="" type="checkbox"/> <input checked="" type="checkbox"/>
	They are valued at cost.	<input checked="" type="checkbox"/> <input checked="" type="checkbox"/> <input checked="" type="checkbox"/>
<b>Heritage assets</b>	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 <input checked="" type="checkbox"/> <input checked="" type="checkbox"/> <input checked="" type="checkbox"/>
	They are valued at cost.	<input checked="" type="checkbox"/> <input checked="" type="checkbox"/> <input checked="" type="checkbox"/>
<b>Investments</b>	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 <input checked="" type="checkbox"/> <input checked="" type="checkbox"/> <input checked="" type="checkbox"/>
	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 <input checked="" type="checkbox"/> <input checked="" type="checkbox"/> <input checked="" type="checkbox"/>
<b>Stocks and work in progress</b>	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 <input checked="" type="checkbox"/> <input checked="" type="checkbox"/> <input checked="" type="checkbox"/>
	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 <input checked="" type="checkbox"/> <input checked="" type="checkbox"/> <input checked="" type="checkbox"/>
	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.	Yes No N/a <input checked="" type="checkbox"/> <input checked="" type="checkbox"/> <input checked="" type="checkbox"/>
<b>Debtors</b>	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 <input checked="" type="checkbox"/> <input checked="" type="checkbox"/> <input checked="" type="checkbox"/>
<b>Current asset investments</b>	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 <input checked="" type="checkbox"/> <input checked="" type="checkbox"/> <input checked="" type="checkbox"/>
	They are valued at fair value except where they qualify as basic financial instruments.	Yes No N/a <input checked="" type="checkbox"/> <input checked="" type="checkbox"/> <input checked="" type="checkbox"/>

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

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

	Analysis	Unrestricted £	restricted £	This year £	Last year £
<b>Donations and fundraising</b>	AS SOFA			-	-
				-	-
				-	-
	<b>Total</b>			-	-
<b>Fees</b>	AS SOFA			-	-
				-	-
				-	-
	<b>Total</b>			-	-
<b>Government Grants</b>	Cornwall Council - Education and Skills		-	-	2,400
	Cubert and Crantock Community Benefit Trust			-	250
				-	-
	<b>Total</b>			-	2,650
<b>Interest receivable</b>	AS SOFA			-	-
				-	-
				-	-
	<b>Total</b>			-	-
<b>School bags and uniforms</b>	AS SOFA			-	-
				-	-
				-	-
	<b>Total</b>			-	-
<b>Milk and lunches</b>	AS SOFA			-	-
				-	-
				-	-
	<b>Total</b>			-	-

## Section C

## Notes to the accounts

(cont)

## Note 4

## Analysis of resources expended

	Analysis	Unrestricted £	restricted £	This year £	Last year £
Wages, salaries, pensions and NI	Wages	187,375		187,375	184,529
	Staff training, welfare and courses	2,208		2,208	1,982
	Pension - Employer contribution	3,448		3,448	3,071
	<b>Total</b>	<b>193,031</b>		<b>193,031</b>	<b>189,582</b>
Rent, rates and insurance	Rent	24,000		24,000	21,000
	Rates	734		734	567
	Staff accommodation	7,200		7,200	6,600
	<b>Total</b>	<b>31,934</b>		<b>31,934</b>	<b>28,167</b>
Repairs and maintenance	Cleaning	834		834	1,468
	Garden maintenance	4,302		4,302	6,856
	Repair and maintenance	7,537		7,537	8,990
	Write off	-		-	552
<b>Total</b>	<b>12,673</b>		<b>12,673</b>	<b>17,867</b>	
Light and heat	Electricity	2,975		2,975	2,626
	Logs and coal	430		430	428
	<b>Total</b>	<b>3,405</b>		<b>3,405</b>	<b>3,054</b>
Telephone postage and stationery	Postage, stationery and printing	94		94	319
	Telephone and internet	2,178		2,178	3,063
	<b>Total</b>	<b>2,272</b>		<b>2,272</b>	<b>3,382</b>
Legal and professional fees	Accountancy	1,794		1,794	1,767
	Bookkeeping and admin	433		433	1,695
	Payroll	1,470		1,470	1,480
	other legal and prof				
<b>Total</b>	<b>3,697</b>		<b>3,697</b>	<b>4,942</b>	
Bank charges and interest	Bank charges	64		64	41
	Credit card charges	32		32	32
	<b>Total</b>	<b>96</b>		<b>96</b>	<b>73</b>
Insurance	Insurance	1,756		1,756	2,042
	Subscriptions	302		302	362
	<b>Total</b>	<b>2,058</b>		<b>2,058</b>	<b>2,405</b>
Sundries	Sundries	365		365	235
	Toys, books and equipment	2,744		2,744	4,503
	Childrens entertainment			-	-
	<b>Total</b>	<b>3,108</b>		<b>3,108</b>	<b>4,737</b>

**5.1 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).*

	This year	Last year
Number of trustees who were paid expenses	NONE	NONE
Nature of the expenses		
Total amount paid	£ -	£ -

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

*Please provide details of the amount paid for any statutory external scrutiny of accounts and other*

	£	£
Independent examiner's or auditors' fees for reporting on the accounts	1,794	1,751
Other fees (for example: advice, consultancy, accountancy services) paid to the independent examiner or auditor	None	None

## Note 6

## Paid employees

## 6.1 Staff Costs

	This year £	Last year £
Gross wages, salaries and benefits in kind	181,876	178,654
Employer's National Insurance costs	5,499	5,874
Pension costs	3,448	3,071
	190,823	187,600

## 6.2 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	Teaching and assistant staff	12	12
		-	-
		-	-
		-	-
<b>Total</b>		12	12

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

## 6.3 Defined contribution pension scheme

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

Brief details of the scheme

Nest - Government Auto Enrolment workplace pension scheme

	This year £	Last year £
The costs of the scheme to the charity for the year	3,448	3,071
The amount of any contributions outstanding at the year end	631	586
The amount of any contributions prepaid at the year end	-	-



**Note8 Tangible fixed assets****8.1 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	-	80,244	25,745	104,750	-	210,739
Additions	-			199	-	199
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Transfers *	-	-	-	-	-	-
Balance carried forward	-	80,244	25,745	104,949	-	210,938

**8.2 Accumulated depreciation and impairment provisions**

<b>Basis</b>		SL	RB	RB	
<b>Rate</b>		2%	25%	15%-33%	

Balance brought forward	-	10,341	12,873	85,349	-	108,562
Depreciation charge for year	-	1,709	6,436	3,814	-	11,959
Impairment provisions	-	-	-	-	-	-
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Transfers	-	-	-	-	-	-
Balance carried forward	-	12,049	19,309	89,163	-	120,522

**8.3 Net book value**

Brought forward	-	69,904	12,872	19,401	-	102,177
Carried forward	-	68,195	6,436	15,785	-	90,417

**8.4 Revaluation**

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

--

## Note 9 Investment assets

### 9.1 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	-

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

**9.3 A breakdown of the income from investments agreeing with SOFA.**

### Analysis of investments

#### 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

	9.2 Market value at year end £	9.3 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>	-	-

### 9.4 Material investment holdings

If any investments are material in terms of their value (for example each represents more than 5 per cent of the value of the charity's total investments) please provide details.

Investment held	Market value at £
	-
	-
	-
	-
<b>Total</b>	-

### Note 10 Debtors and 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	7,194	8,519	-	-
Amounts due from subsidiary and associated undertakings		-	-	-
Other debtors			-	-
Prepayments and accrued income		-	-	-

### Note 11 Creditors and accruals

*Please complete this note if the charity has any creditors or 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 £
Loans and overdrafts		-	-	-
Trade creditors	132	842	-	-
Amounts due to subsidiary and associated undertakings		-	-	-
Other creditors	2,303	1,949	-	-
Accruals and deferred income	7,452	7,431	-	-
<b>Total</b>	<b>9,886</b>	<b>10,222</b>	<b>-</b>	<b>-</b>

#### 11.2 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.*

None

## Note 12

## Endowment and restricted income funds

## 12.1 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).
- other funds .

Fund Name	Type PE, EE , R or other	Purpose and restrictions

## 12.2 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 £	Resources expended £	Transfers £	Gains and losses £	Fund balances carried forward £
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
<b>Total Funds</b>	-	-	-	-	-	-

## 12.3 Transfers between funds

Please give details of any transfers between funds.

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

## 12.4 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Endowed funds £	Total £
Fixed assets				
Investments	-	-	-	-
Net current assets				
Creditors due in more than one year and provisions				
<b>Total net assets</b>	-	-	-	-

## Note 13

## Transactions with related parties

## 13.1 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 related party	Legal authority (eg order, governing document)	Amounts paid or benefit value	
		This year £	Last year £
None			

## 13.2 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 related party	Legal authority	Amount owing	
			This year £	Last year £
Due to trustees and related parties	None			
Due from trustees and related parties	None			

## 13.3 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 £
None				

**Note 14**

**Additional Disclosures**

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**WHEELGATE HOUSE CHILD EDUCATION AND DEVELOPMENT CENTRE**

England & Wales - Charity number 1056855

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# Accounts

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**Trustees' Annual Report for the period**

**From 01/08/2021 Period start date To: 31/07/2022 Period end date**

**Charity name: Wheelgate House Child Education and Development Centre**

**Charity registration number: 1056855**

**Objectives and Activities**

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	The central objective of the charity is to enhance the development and education of all children.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	<p><b>History</b></p> <p>The Wheelgate Centre began in September 1988, based out of two rooms in Wheelgate House. As a result of rapid growth two purpose-built buildings were constructed so that, by 1992, the Centre comprised a nursery, a kindergarten and a preparatory school. In June 1995, the school became a registered charity, adopting the necessary constitution.</p> <p>The upper school closed in December 2005 as a result of parental bad debt and a declining local population. The nursery and kindergarten continue to operate.</p> <p>The charity has built up strong local relationships. For example, invitations to school activities are extended to local pensioners' groups and the school continues to participate in the village's annual fiesta. We also make frequent use of the village hall and have seen an improvement in relations with the local primary school.</p> <p><b>Activities</b></p> <p>The charity is running a nursery and nursery school for children between the ages of 3 months and 5 years. It operates 5 days a week between 7am and 6pm. It also has a holiday club for children in the area, not necessarily at the nursery, up to the age of 8 years. The summer club is open and offered to visitors to Crantock. All activities of the charity are open to all; a reduced fees option is offered and visual support for children with special educational needs.</p>
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	The trustees have had regard to the guidance issued by the Charity Commission on public benefit

**Additional information (optional)**

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	
Policy on social investment including program related investment	Para 1.38	
Contribution made by volunteers	Para 1.38	
Other		

## Achievements and Performance

	SORP reference	
<p>Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.</p>	<p>Para 1.20</p>	<p>Our setting continues to be popular in the Newquay area and Valley Nursery has built upon the outdoor education theme by being the only nursery that offers an outdoor setting on a daily basis as opposed to once a week.</p> <p>With Covid-19a decreasing distraction, the nursery's focus over the course of this year was the introduction and implementation of our new Curriculum, "Planning In The Moment". All staff underwent relevant training and were encouraged to reflect continually on the practice, making amendments to ensure that the new Curriculum works at maximum effectiveness for children and staff. An entire trustee meeting was devoted to this subject and included a helpful presentation by Vicki Barmhall, a senior and long-serving staff member.</p> <p>This initiative has been very well received by parents and carers. They have taken on board the Curriculum's central premises; that family and home life are involved to a greater extent than previously and an increased focus on parents providing information to the school about their offspring's interest, any changes in domestic circumstances, celebrations – all of which help staff understand pupils' cultural capital and use this to develop their learning and experience.</p> <p>We have found that this way of teaching provides a tremendous opportunity for staff to understand and work with the children more effectively. It has also been noted that the children seem happier and more relaxed as there is no pressure of an "end result".</p> <p>A staff reshuffle has resulted in a strong team working together to achieve the same ends. Staff turnover has remained very low, and we currently enjoy a tight, experienced team who get on well with each other and have shown great commitment during recent, difficult times.</p> <p>The Level 3 SENCO award is a new qualification that every setting will need in the future. We received funding from Cornwall Council to send a member of staff to successfully achieve the qualification.</p> <p>Through a local windfarm community grant scheme we received £250. This was used for additional outdoor matting, although the cost was considerably higher. We will explore similar local funding opportunities next year.</p> <p>To protect and improve our Forest School area we have embarked upon a five year programme to remove the knotweed that has been a problem in recent years. The nursery continues to run with full occupancy and with an ever-increasing waiting list with no places available until the end of 2025.</p>

**Additional information (optional)**

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	
Performance of fundraising activities against objectives set	Para 1.41	
Investment performance against objectives	Para 1.41	
Other		

**Financial Review**

Review of the charity's financial position at the end of the period	Para 1.21	
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	The policy on reserves is to maintain a minimum reserve of £5,000.
Amount of reserves held	Para 1.22	
Reasons for holding zero reserves	Para 1.22	
Details of fund materially in deficit	Para 1.24	
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	

**Additional information (optional)**

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	
Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	
Other		

**Structure, Governance and Management**

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	The charity is governed by a constitution adopted on 19 June 1995
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	Recruitment of trustees has been achieved by word of mouth. When a new trustee is required, the charity uses existing personal networks to publicise the vacancy. Interested persons are then required to submit supporting statements for consideration by the existing board at the next meeting.

**Additional information (optional)**

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	The charity is managed by a team of five trustees, a staff member and, on occasion, a parental representative. New trustees are provided with the Constitution, policy and procedures and the Good Trustee Guide. A full induction is carried out at the nursery by the Nursery Manager.  PLA policies adopted in August 2010
The charity's organisational structure and any wider network with which the charity works	Para 1.51	
Relationship with any related parties	Para 1.51	
Other		

## Reference and Administrative details

Charity name	Wheelgate House Child Education and Development Centre
Other name the charity uses	The Valley Nursery School
Registered charity number	1056855
Charity's principal address	Wheelgate House, Trevowah Road, Crantock, Cornwall TR8 5ES

## Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Mr Simon Michael Malloni	Secretary		
2	Eve Butler			
3	Louise King	Treasurer		
4	Tessa Cubitt			
5	Sherry Suliman			

Corporate trustees – names of the directors at the date the report was approved

Director name		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	

## Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	

Additional information (optional)

**Names and addresses of advisers (Optional information)**

<b>Type of adviser</b>	<b>Name</b>	<b>Address</b>
Accountant	Trudgeon Halling	The Platt, Wadebridge, Cornwall, PL27 7AE
Bank	HSBC	9 Bank Street, Newquay, TR7 1EG

**Name of chief executive or names of senior staff members (Optional information)**

**Exemptions from disclosure**

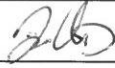
Reason for non-disclosure of key personnel details

**Other optional information**

## Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	SIMON MALLOWI	
Position (eg Secretary, Chair, etc)	SECRETARY TO TRUSTEES	
Date	14/03/2023	

Wheelgate House Child Education and Development Centre		Charity No (if any)	1056855
<b>Annual accounts for the period</b>			
Period start date	01/08/2021	To	Period end date 31/07/2022

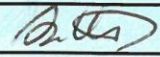
## Section A Statement of financial activities

Descriptions by natural category	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>						
Fees		276,050	-	-	276,050	268,540
Interest receivable		45	-	-	45	16
Other operating income - funding		250	-	-	250	
HMRC CJR					-	1,963
Government Grants		2,400			2,400	1,000
<b>Total incoming resources</b>	S01	<b>278,745</b>	<b>-</b>	<b>-</b>	<b>278,745</b>	<b>271,519</b>
<b>Resources expended (Notes 4-7)</b>						
Wages, salaries, pensions and NI		189,582	-	-	189,582	176,784
Rent and rates		28,167	-	-	28,167	21,334
Repairs and maintenance		17,867	-	-	17,867	10,992
Light and heat		3,054	-	-	3,054	3,321
Telephone postage and stationery		3,382	-	-	3,382	2,104
Legal and professional fees		4,942	-	-	4,942	5,455
Bank charges and interest		73	-	-	73	47
Insurance		2,405	-	-	2,405	2,794
Food		9,952	-	-	9,952	5,503
Motor		3,340	-	-	3,340	2,688
Sundries		4,737	-	-	4,737	3,985
Advertising		214	-	-	214	192
Depreciation, net of profit on disposal		13,365	-	-	13,365	6,858
<b>Total resources expended</b>	S02	<b>281,081</b>	<b>-</b>	<b>-</b>	<b>281,081</b>	<b>242,055</b>
<b>Net incoming/(outgoing) resources before transfers</b>	S03	<b>- 2,336</b>	<b>-</b>	<b>-</b>	<b>- 2,336</b>	<b>29,464</b>
<b>Gross transfers between funds</b>	S04	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net incoming/(outgoing) resources before other recognised gains/(losses)</b>	S05	<b>- 2,336</b>	<b>-</b>	<b>-</b>	<b>- 2,336</b>	<b>29,464</b>
<b>Other recognised gains/(losses)</b>						
Gains and losses on revaluation of fixed assets for the charity's own use	S06	-	-	-	-	-
Gains and losses on investment assets	S07	-	-	-	-	-
<b>Net movement in funds</b>	S08	<b>- 2,336</b>	<b>-</b>	<b>-</b>	<b>- 2,336</b>	<b>29,464</b>
<b>Total funds brought forward</b>	S09	<b>297,741</b>	<b>-</b>	<b>-</b>	<b>297,741</b>	<b>268,277</b>
<b>Total funds carried forward</b>	S10	<b>295,405</b>	<b>-</b>	<b>-</b>	<b>295,405</b>	<b>297,741</b>

## Section B Balance sheet

	Note	Total this year £ F01	Total last year £ F02
<b>Tangible assets</b> (Note 8)	B01	102,177	111,469
	B02	-	-
<b>Investments</b> (Note 9)	B03	-	-
<b>Total fixed assets</b>	B04	102,177	111,469
<b>Current assets</b>			
<b>Stock and work in progress</b>	B05	-	-
<b>Debtors</b> (Note 10)	B06	8,518	10,271
<b>(Short term) investments</b>	B07	-	-
<b>Cash at bank and in hand</b>	B08	194,931	186,122
<b>Total current assets</b>	B09	203,449	196,393
<b>Creditors: amounts falling due within one year</b> (Note 11)	B10	10,222	10,121
<b>Net current assets/(liabilities)</b>	B11	193,228	186,272
<b>Total assets less current liabilities</b>	B12	295,405	297,741
<b>Creditors: amounts falling due after one year</b> (Note 11)	B13	-	-
<b>Provisions for liabilities and charges</b>	B14	-	-
<b>Net assets</b>	B15	295,405	297,741
<b>Funds of the Charity</b>			
<b>Unrestricted funds</b>	B16	295,405	297,741
<b>Designated funds</b>	B17	-	-
<b>Total unrestricted funds</b>		295,405	297,741
<b>Restricted income funds</b> (Note 12)	B18	-	-
<b>Endowment funds</b> (Note 12)	B19	-	-
<b>Total funds</b>	B20	295,405	297,741

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

Signature	Date of approval
	14/03/2022

## Note 1 Basis of preparation

*This section should be completed by all charities.*

## 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\*  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\*  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.\*

\* -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;

NA

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

NA

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.

NA

## 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\*  \* -Tick as appropriate

No\*

*Please disclose:*

<i>(i) the nature of the change in accounting policy;</i>	
<i>(ii) the reasons why applying the new accounting policy</i>	
<i>(iii) the amount of the adjustment for each line affected</i>	

## 1.4 Changes to accounting estimates

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

Yes\*  \* -Tick as appropriate

No\*

*Please disclose:*

<i>(i) the nature of any changes;</i>	
<i>(ii) the effect of the change on income and expense or</i>	
<i>(iii) where practicable, the effect of the change in one or</i>	

## 1.5 Material prior year errors

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

Yes\*  \* -Tick as appropriate

No\*

*Please disclose:*

<i>(i) the nature of the prior period error;</i>	
<i>(ii) for each prior period presented in the accounts, the</i>	
<i>(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.</i>	

## Note 2 Accounting policies

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

<b>Recognition of income</b>	<p>These are included in the Statement of Financial Activities (SoFA) when:</p> <ul style="list-style-type: none"> <li>the charity becomes entitled to the resources;</li> <li>it is more likely than not that the trustees will receive the resources; and</li> <li>the monetary value can be measured with sufficient reliability.</li> </ul>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
<b>Offsetting</b>	<p>There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
<b>Grants and donations</b>	<p>Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
<b>Legacies</b>	<p>In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).</p> <p>Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
<b>Government grants</b>	<p>The charity has received government grants in the reporting period</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
<b>Tax reclaims on donations and gifts</b>	<p>Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
<b>Contractual income and performance related grants</b>	<p>This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
<b>Donated goods</b>	<p>Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.</p> <p>The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.</p> <p>Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.</p> <p>Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.</p> <p>Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
<b>Donated services and facilities</b>	<p>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.</p> <p>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.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
<b>Support costs</b>	<p>The charity has incurred expenditure on support costs.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
<b>Volunteer help</b>	<p>The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
<b>Income from interest, royalties and dividends</b>	<p>This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
<b>Income from membership subscriptions</b>	<p>Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.</p> <p>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.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
<b>Settlement of insurance claims</b>	<p>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.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
<b>Investment gains and losses</b>	<p>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.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
<b>2.3 EXPENDITURE AND LIABILITIES</b>								
<b>Liability recognition</b>	<p>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.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
<b>Governance and support costs</b>	<p>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.</p> <p>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.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						

<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.	Yes No N/a <input type="checkbox"/> <input type="checkbox"/> <input checked="" type="checkbox"/>
<b>Grants payable without performance conditions</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 checked="" type="checkbox"/>
<b>Redundancy cost</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>Deferred income</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>Creditors</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>Provisions for liabilities</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 type="checkbox"/> <input type="checkbox"/> <input checked="" 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**

<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 <span style="border: 1px solid black; padding: 2px;">£200</span>	
	They are valued at cost.	Yes No N/a <input checked="" type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
	The depreciation rates and methods used are disclosed in note 9.2.	
<b>Intangible fixed assets</b>	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 <input type="checkbox"/> <input type="checkbox"/> <input checked="" type="checkbox"/>
	They are valued at cost.	Yes No N/a <input type="checkbox"/> <input type="checkbox"/> <input checked="" type="checkbox"/>
<b>Heritage assets</b>	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 <input type="checkbox"/> <input type="checkbox"/> <input checked="" type="checkbox"/>
	They are valued at cost.	Yes No N/a <input type="checkbox"/> <input type="checkbox"/> <input checked="" type="checkbox"/>
<b>Investments</b>	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 <input type="checkbox"/> <input type="checkbox"/> <input checked="" type="checkbox"/>
	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 <input type="checkbox"/> <input type="checkbox"/> <input checked="" type="checkbox"/>
<b>Stocks and work in progress</b>	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 <input type="checkbox"/> <input type="checkbox"/> <input checked="" type="checkbox"/>
	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 <input type="checkbox"/> <input type="checkbox"/> <input checked="" type="checkbox"/>
	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.	Yes No N/a <input type="checkbox"/> <input type="checkbox"/> <input checked="" type="checkbox"/>
<b>Debtors</b>	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 <input checked="" type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
<b>Current asset investments</b>	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 <input type="checkbox"/> <input type="checkbox"/> <input checked="" type="checkbox"/>
	They are valued at fair value except where they qualify as basic financial instruments.	Yes No N/a <input type="checkbox"/> <input type="checkbox"/> <input checked="" type="checkbox"/>

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

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

	Analysis	Unrestricted £	restricted £	This year £	Last year £
Donations and fundraising	AS SOFA			-	-
				-	-
				-	-
	<b>Total</b>			-	-
Fees	AS SOFA			-	-
				-	-
				-	-
	<b>Total</b>			-	-
Government Grants	CJR HMRC	-		-	1,963
	Cornwall Council - Education and Skills	2,400		2,400	1,000
	Cubert and Crantock Community Benefit Trust	250		250	-
	<b>Total</b>			2,650	2,963
Interest receivable	AS SOFA			-	-
				-	-
				-	-
	<b>Total</b>			-	-
School bags and uniforms	AS SOFA			-	-
				-	-
				-	-
	<b>Total</b>			-	-
Milk and lunches	AS SOFA			-	-
				-	-
				-	-
	<b>Total</b>			-	-

## Section C

## Notes to the accounts

(cont)

## Note 4

## Analysis of resources expended

Analysis		Unrestricted	restricted	This year	Last year
		£	£	£	£
Wages, salaries, pensions and NI	Wages	184,529		184,529	172,912
	Staff training, welfare and courses	1,982		1,982	1,109
	Pension - Employer contribution	3,071		3,071	2,763
	<b>Total</b>	<b>189,582</b>		<b>189,582</b>	<b>176,784</b>
Rent, rates and Insurance	Rent	21,000		21,000	15,000
	Rates	567		567	334
	Staff accommodation	6,600		6,600	6,000
	<b>Total</b>	<b>28,167</b>		<b>28,167</b>	<b>21,334</b>
Repairs and maintenance	Cleaning	1,468		1,468	204
	Garden maintenance	6,856		6,856	649
	Repair and maintenance	8,990		8,990	7,716
	Write off	552		552	2,422
	<b>Total</b>	<b>17,867</b>		<b>17,867</b>	<b>10,992</b>
Light and heat	Electricity	2,626		2,626	2,939
	Logs and coal	428		428	382
	<b>Total</b>	<b>3,054</b>		<b>3,054</b>	<b>3,321</b>
Telephone postage and stationery	Postage, stationery and printing	319		319	250
	Telephone and internet	3,063		3,063	1,853
	<b>Total</b>	<b>3,382</b>		<b>3,382</b>	<b>2,104</b>
Legal and professional fees	Accountancy	1,767		1,767	1,666
	Bookkeeping and admin	1,695		1,695	2,309
	Payroll	1,480		1,480	1,480
	<b>Total</b>	<b>4,942</b>		<b>4,942</b>	<b>5,455</b>
Bank charges and interest	Bank charges	41		41	15
	Credit card charges	32		32	32
	<b>Total</b>	<b>73</b>		<b>73</b>	<b>47</b>
Insurance	Insurance	2,042		2,042	2,553
	Subscriptions	362		362	241
	<b>Total</b>	<b>2,405</b>		<b>2,405</b>	<b>2,794</b>
Sundries	Sundries	235		235	753
	Toys, books and equipment	4,503		4,503	2,912
	Childrens entertainment			-	320
	<b>Total</b>	<b>4,737</b>		<b>4,737</b>	<b>3,985</b>

**5.1 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
£ -	£ -

**5.2 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 £
1,751	1,666
None	None

## Note 6

## Paid employees

## 6.1 Staff Costs

	This year £	Last year £
Gross wages, salaries and benefits in kind	178,654	167,370
Employer's National Insurance costs	5,874	5,542
Pension costs	3,071	2,763
		-
<b>Total staff costs</b>	<b>187,600</b>	<b>175,675</b>

## 6.2 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	Teaching and assistant staff	12	13
		-	-
		-	-
		-	-
<b>Total</b>		<b>12</b>	<b>13</b>

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

## 6.3 Defined contribution pension scheme

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

Brief details of the scheme

Nest - Government Auto Enrolment workplace pension scheme

	This year £	Last year £
The costs of the scheme to the charity for the year	-	-
The amount of any contributions outstanding at the year end	586	475
The amount of any contributions prepaid at the year end	-	-



**Note8 Tangible fixed assets****8.1 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	-	78,054	25,745	105,639	-	209,438
Additions	-	1,226	-	2,848	-	4,074
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	2,772	-	2,772
Transfers *	-	-	-	-	-	-
Balance carried forward	-	79,279	25,745	105,715	-	210,739

**8.2 Accumulated depreciation and impairment provisions**

<b>Basis</b>	SL	RB	RB	
<b>Rate</b>	2%	25%	15%-33%	

Balance brought forward	-	8,610	6,436	82,922	-	97,969
Depreciation charge for year	-	1,586	6,436	4,586	-	12,608
Impairment provisions	-	-	-	-	-	-
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	2,015	-	2,015
Transfers	-	-	-	-	-	-
Balance carried forward	-	10,196	12,873	85,494	-	108,562

**8.3 Net book value**

Brought forward	-	69,443	19,309	22,717	-	111,469
Carried forward	-	69,083	12,872	20,221	-	102,177

**8.4 Revaluation**

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

--

## Note 9 Investment assets

### 9.1 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:*

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

**9.3** A breakdown of the income from investments agreeing with SOFA.

### Analysis of investments

	9.2 Market value at year end £	9.3 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>	-	-

### 9.4 Material investment holdings

If any investments are material in terms of their value (for example each represents more than 5 per cent of the value of the charity's total investments) please provide details.

Investment held	Market value at year end £
	-
	-
	-
<b>Total</b>	-

Note 10 Debtors and 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	8,518	10,271	-	-
Amounts due from subsidiary and associated undertakings		-	-	-
Other debtors			-	-
Prepayments and accrued income		-	-	-
<b>Total</b>	<b>8,518</b>	<b>10,271</b>	<b>-</b>	<b>-</b>

Note 11 Creditors and accruals

Please complete this note if the charity has any creditors or 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 £
Loans and overdrafts		-	-	-
Trade creditors	842	987	-	-
Amounts due to subsidiary and associated undertakings		-	-	-
Other creditors	1,949	2,199	-	-
Accruals and deferred income	7,431	6,935	-	-
<b>Total</b>	<b>10,222</b>	<b>10,121</b>	<b>-</b>	<b>-</b>

11.2 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.

None



## Note 13

## Transactions with related parties

## 13.1 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 related party	Legal authority (eg order, governing document)	Amounts paid or benefit value	
		This year £	Last year £
None			

## 13.2 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 related party	Legal authority	Amount owing	
			This year £	Last year £
Due to trustees and related parties	None			
Due from trustees and related parties	None			

## 13.3 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 £
None				

**Note 14**

**Additional Disclosures**



Section A

Independent Examiner's Report

Report to the trustees/  
members of

Charity Name

Wheelgate House Child Education and Development Centre

On accounts for the year  
ended

31/07/2022

Charity no  
(if any)

1056855

Set out on pages

1-16

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/07/2022.

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 Trust'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 Act.

Independent  
examiner's statement

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of The Institute of Chartered Accountants in England and Wales.

I have completed my examination. I confirm that no material matters have come to my attention (~~other than that disclosed below~~ \*) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- 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.

\* Please delete the words in the brackets if they do not apply.

Signed:

*J H Anderson - Riley*

Date:

Name:

Mr J H Anderson - Riley

Relevant professional  
qualification(s) or body  
(if any):

F.C.A

**Address:** Trudgeon Halling, The Platt, Wadebridge, Cornwall, PL27 7AE

**Section B**

**Disclosure**

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

**Give here brief details of any items that the examiner wishes to disclose.**

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**WHEELGATE HOUSE CHILD EDUCATION AND DEVELOPMENT CENTRE**

England & Wales - Charity number 1056855

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# Accounts

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**Trustees' Annual Report for the period**

**From 01/08/2020 Period start date To: 31/07/2021 Period end date**

**Charity name: Wheelgate House Child Education and Development Centre**

**Charity registration number: 1056855**

**Objectives and Activities**

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	The central objective of the charity is to enhance the development and education of all children.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	<p><b>History</b></p> <p>The Wheelgate Centre began in September 1988, based out of two rooms in Wheelgate House. As a result of rapid growth two purpose-built buildings were constructed so that, by 1992, the Centre comprised a nursery, a kindergarten and a preparatory school. In June 1995, the school became a registered charity, adopting the necessary constitution.</p> <p>The upper school closed in December 2005 as a result of parental bad debt and a declining local population. The nursery and kindergarten continue to operate.</p> <p>The charity has built up strong local relationships. For example, invitations to school activities are extended to local pensioners' groups and the school continues to participate in the village's annual fiesta. We also make frequent use of the village hall and have seen an improvement in relations with the local primary school.</p> <p><b>Activities</b></p> <p>The charity is running a nursery and nursery school for children between the ages of 3 months and 5 years. It operates 5 days a week between 7am and 6pm. It also has a holiday club for children in the area, not necessarily at the nursery, up to the age of 8 years. The summer club is open and offered to visitors to Crantock. All activities of the charity are open to all; a reduced fees option is offered and visual support for children with special educational needs.</p>
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	The trustees have had regard to the guidance issued by the Charity Commission on public benefit

**Additional information (optional)**

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	
Policy on social investment including program related investment	Para 1.38	
Contribution made by volunteers	Para 1.38	

Other		
-------	--	--

## Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	<p>Our setting continues to be popular in the Newquay area and Valley Nursery has built upon the outdoor education theme by being the only nursery that offers an outdoor setting on a daily basis as opposed to once a week.</p> <p>This year has been dominated by the covid pandemic, causing the closure of the nursery for a month at the time of the first lockdown in April 2020, before a partial re-opening to cater for children of designated key workers with as many as fifteen children attending each day.</p> <p>Some staff were furloughed and the charity continued to pay 50% of their wages. The pandemic didn't effect staff until the second wave caused by the delta variant of covid. Such were the number of staff showing positive tests, the service was reduced again in November 2020 and even stricter measures taken to avoid infection.</p> <p>A raft of measures were introduced to prevent infection such as the establishment of staff / pupil bubbles within the nursery, the prevention of parents entering the premises, a revised cleaning regime and reduced use of toys and equipment. However, the nursery continued to operate thanks to the adaptability and teamwork of the staff and a timely and measured response to the emerging crisis.</p> <p>In January 2021 the decision was taken to close the Baby Unit due to the staff ratios required to manage such a setting at a time when many infected staff were having to self-isolate at home and two employees resigned, one through sustaining long covid. Parents understood the decision and were given three months' notice of the closure. The Unit's space was adapted to become a small library and a staff room.</p> <p>We consider the library to be an important development as it will help children address via interaction with stories some of the widely acknowledged loss of verbal skills caused by the pandemic and lockdowns. The staff, too, have been magnificent during the public health crisis and are benefitting from having their own area.</p>

	<p>The charity is fortunate to have excellent grounds for outdoor play and learning and this year a further area became dedicated to the children, further strengthening the bubble system. We have also sought funding from community grants deriving from local renewable energy developments but were disappointed that no funding was received to buy a fogging machine for deep cleaning of the premises – and to create a separate entrance to the nursery for one of the bubbles.</p> <p>The children continued to have ‘fun days’, the best example a lesson on how to make a video 999 call in case of an emergency at home.</p> <p>The introduction of the ‘Family’ app has transformed communications with parents, allowing them a clearer idea of the experiences of their children during the school day. It has also increased communication between parents at a time when social contact was so drastically reduced. Children who were absent from the school due to covid were still able, thanks to Family, to interact with children and staff and join in activities remotely. Additional benefits are easier invoicing and administration of learning journals.</p> <p>Trustees initiated zoom meetings, rather than face-to-face; their success means that zoom will continue to be used in some future meetings. Nursery staff also started monthly zoom meetings to catch up on safeguarding and SEN issues.</p> <p>As the pandemic abated in the early months of 2021, school attendance numbers returned to normal as did the long waiting list. It is to the credit of the School Manager that the charity’s financial position remains strong, albeit within the context of reduced income and the inability to build upon past success. However, the charity remains in a strong position given the unique pressures it faced over the course of this year.</p>
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**Additional information (optional)**

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	
Performance of fundraising activities against objectives set	Para 1.41	
Investment performance against objectives	Para 1.41	
Other		

**Financial Review**

Review of the charity's financial position at the end of the period	Para 1.21	
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	The policy on reserves is to maintain a minimum reserve of £5,000.
Amount of reserves held	Para 1.22	
Reasons for holding zero reserves	Para 1.22	
Details of fund materially in deficit	Para 1.24	
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	

**Additional information (optional)**

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	
Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	
Other		

**Structure, Governance and Management**

<b>Description of charity's trusts:</b>		
Type of governing document (trust deed, royal charter)	Para 1.25	The charity is governed by a constitution adopted on 19 June 1995
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	Recruitment of trustees has been achieved by word of mouth. When a new trustee is required, the charity uses existing personal networks to publicise the vacancy. Interested persons are then required to submit supporting statements for consideration by the existing board at the next meeting.

### Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	The charity is managed by a team of five trustees, a staff member and, on occasion, a parental representative. New trustees are provided with the Constitution, policy and procedures and the Good Trustee Guide. A full induction is carried out at the nursery by the Nursery Manager.  PLA policies adopted in August 2010
The charity's organisational structure and any wider network with which the charity works	Para 1.51	
Relationship with any related parties	Para 1.51	
Other		

### Reference and Administrative details

Charity name	Wheelgate House Child Education and Development Centre
Other name the charity uses	The Valley Nursery School
Registered charity number	1056855
Charity's principal address	Wheelgate House, Trevowah Road, Crantock, Cornwall TR8 5ES

### Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Mr Simon Michael Malloni	Secretary		
2	Eve Butler			
3	Louise King	Treasurer		
4	Tessa Cubitt			
5	Sherry Suliman			

Corporate trustees – names of the directors at the date the report was approved

Director name		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	

### Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	

#### Additional information (optional)

##### Names and addresses of advisers (Optional information)

Type of adviser	Name	Address
Accountant	Trudgeon Halling	The Platt, Wadebridge, Cornwall, PL27 7AE
Bank	HSBC	9 Bank Street, Newquay, TR7 1EG

##### Name of chief executive or names of senior staff members (Optional information)

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### Exemptions from disclosure

Reason for non-disclosure of key personnel details

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### Other optional information

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## Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	SIMON MICHAEL MALLONI	
Position (eg Secretary, Chair, etc)	SECRETARY	
Date	27/04/ <del>2021</del> 2022	

Wheelgate House Child Education and Development Centre		Charity No (if any)	1056855
Annual accounts for the period			
Period start date	01/08/2020	To	Period end date 31/07/2021

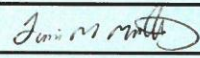
## Section A Statement of financial activities

Descriptions by natural category	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>						
Fees		268,540	-	-	268,540	173,106
Interest receivable		16	-	-	16	247
HMRC CJR		1,963	-	-	1,963	16,543
Government Grants		1,000	-	-	1,000	55,560
<b>Total incoming resources</b>	S01	271,519	-	-	271,519	245,456
<b>Resources expended (Notes 4-7)</b>						
Wages, salaries, pensions and NI		176,784	-	-	176,784	190,941
Rent, rates and Insurance		21,334	-	-	21,334	21,371
Repairs and maintenance		10,992	-	-	10,992	6,475
Light and heat		3,321	-	-	3,321	3,069
Telephone postage and stationery		2,104	-	-	2,104	1,480
Legal and professional fees		5,455	-	-	5,455	6,832
Bank charges and interest		47	-	-	47	-
Insurance		2,794	-	-	2,794	2,745
Food		5,503	-	-	5,503	5,556
Motor		2,688	-	-	2,688	2,021
Sundries		3,985	-	-	3,985	3,453
Advertising		192	-	-	192	198
Depreciation, net of profit on disposal		6,858	-	-	6,858	14,733
<b>Total resources expended</b>	S02	242,055	-	-	242,055	258,874
<b>Net incoming/(outgoing) resources before transfers</b>	S03	29,464	-	-	29,464	- 13,418
<b>Gross transfers between funds</b>	S04	-	-	-	-	-
<b>Net incoming/(outgoing) resources before other recognised gains/(losses)</b>	S05	29,464	-	-	29,464	- 13,418
<b>Other recognised gains/(losses)</b>						
Gains and losses on revaluation of fixed assets for the charity's own use	S06	-	-	-	-	-
Gains and losses on investment assets	S07	-	-	-	-	-
<b>Net movement in funds</b>	S08	29,464	-	-	29,464	- 13,418
<b>Total funds brought forward</b>	S09	268,277	-	-	268,277	281,694
<b>Total funds carried forward</b>	S10	297,741	-	-	297,741	268,277

## Section B Balance sheet

	Note	Total this year £ F01	Total last year £ F02
<b>Fixed assets</b>			
Tangible assets (Note 8)	B01	111,469	111,387
	B02	-	-
Investments (Note 9)	B03	-	-
<b>Total fixed assets</b>	B04	111,469	111,387
<b>Current assets</b>			
Stock and work in progress	B05	-	-
Debtors (Note 10)	B06	10,271	11,035
(Short term) investments	B07	-	-
Cash at bank and in hand	B08	186,122	153,785
<b>Total current assets</b>	B09	196,392	164,820
<b>Creditors: amounts falling due within one year</b> (Note 11)	B10	10,121	7,929
<b>Net current assets/(liabilities)</b>	B11	186,272	156,890
<b>Total assets less current liabilities</b>	B12	297,741	268,277
<b>Creditors: amounts falling due after one year</b> (Note 11)	B13	-	-
Provisions for liabilities and charges	B14	-	-
<b>Net assets</b>	B15	297,741	268,277
<b>Funds of the Charity</b>			
Unrestricted funds	B16	297,741	268,277
Designated funds	B17	-	-
<b>Total unrestricted funds</b>		297,741	268,277
Restricted income funds (Note 12)	B18	-	-
Endowment funds (Note 12)	B19	-	-
<b>Total funds</b>	B20	297,741	268,277

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

Signature	Date of approval
	27/04/2022

## Note 1 Basis of preparation

*This section should be completed by all charities.*

## 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\*  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\*  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.\*

\* -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;

NA

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

NA

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.

NA

## 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\*  No\*  \* -Tick as appropriate

*Please disclose:*

<i>(i) the nature of the change in accounting policy;</i>	
<i>(ii) the reasons why applying the new accounting policy</i>	
<i>(iii) the amount of the adjustment for each line affected</i>	

## 1.4 Changes to accounting estimates

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

Yes\*  No\*  \* -Tick as appropriate

*Please disclose:*

<i>(i) the nature of any changes;</i>	
<i>(ii) the effect of the change on income and expense or</i>	
<i>(iii) where practicable, the effect of the change in one or</i>	

## 1.5 Material prior year errors

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

Yes\*  No\*  \* -Tick as appropriate

*Please disclose:*

<i>(i) the nature of the prior period error;</i>	
<i>(ii) for each prior period presented in the accounts, the</i>	
<i>(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.</i>	

**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**

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

The transition to FRS102 has not lead to any change in accounting policies.

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

Start of	End of
£	£

Fund balances as previously stated

*Adjustments:*

Fund balance as restated

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

End of period
£

Net income/(expenditure) as previously stated

*Adjustments:*

Previous period net income/(expenditure) as restated

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## Note 2

## Accounting policies

## 2.2 INCOME

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

<b>Recognition of income</b>	<p>These are included in the Statement of Financial Activities (SoFA) when:</p> <ul style="list-style-type: none"> <li>the charity becomes entitled to the resources;</li> <li>it is more likely than not that the trustees will receive the resources; and</li> <li>the monetary value can be measured with sufficient reliability.</li> </ul>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
<b>Offsetting</b>	<p>There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
<b>Grants and donations</b>	<p>Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
<b>Legacies</b>	<p>In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).</p> <p>Legacies are included in the SoFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
<b>Government grants</b>	<p>The charity has received government grants in the reporting period</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
<b>Tax reclaims on donations and gifts</b>	<p>Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
<b>Contractual income and performance related grants</b>	<p>This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
<b>Donated goods</b>	<p>Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.</p> <p>The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.</p> <p>Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.</p> <p>Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.</p> <p>Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a						
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>						
<b>Donated services and facilities</b>	<p>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.</p> <p>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.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
<b>Support costs</b>	<p>The charity has incurred expenditure on support costs.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
<b>Volunteer help</b>	<p>The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
<b>Income from interest, royalties and dividends</b>	<p>This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
<b>Income from membership subscriptions</b>	<p>Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.</p> <p>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.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
<b>Settlement of insurance claims</b>	<p>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.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
<b>Investment gains and losses</b>	<p>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.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
<b>2.3 EXPENDITURE AND LIABILITIES</b>								
<b>Liability recognition</b>	<p>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.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
<b>Governance and support costs</b>	<p>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.</p> <p>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.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						

<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.	Yes No N/a <input type="checkbox"/> <input type="checkbox"/> <input checked="" type="checkbox"/>
<b>Grants payable without performance conditions</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 checked="" type="checkbox"/>
<b>Redundancy cost</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>Deferred income</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>Creditors</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>Provisions for liabilities</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 type="checkbox"/> <input type="checkbox"/> <input checked="" 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

<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 <span style="border: 1px solid black; padding: 2px;">£200</span>	Yes No N/a <input checked="" type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
	They are valued at cost.	<input checked="" type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
	The depreciation rates and methods used are disclosed in note 9.2.	
<b>Intangible fixed assets</b>	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 <input type="checkbox"/> <input type="checkbox"/> <input checked="" type="checkbox"/>
	They are valued at cost.	Yes No N/a <input type="checkbox"/> <input type="checkbox"/> <input checked="" type="checkbox"/>
<b>Heritage assets</b>	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 <input type="checkbox"/> <input type="checkbox"/> <input checked="" type="checkbox"/>
	They are valued at cost.	Yes No N/a <input type="checkbox"/> <input type="checkbox"/> <input checked="" type="checkbox"/>
<b>Investments</b>	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 <input type="checkbox"/> <input type="checkbox"/> <input checked="" type="checkbox"/>
	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 <input type="checkbox"/> <input type="checkbox"/> <input checked="" type="checkbox"/>
<b>Stocks and work in progress</b>	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 <input type="checkbox"/> <input type="checkbox"/> <input checked="" type="checkbox"/>
	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 <input type="checkbox"/> <input type="checkbox"/> <input checked="" type="checkbox"/>
	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.	Yes No N/a <input type="checkbox"/> <input type="checkbox"/> <input checked="" type="checkbox"/>
<b>Debtors</b>	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 <input checked="" type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
<b>Current asset investments</b>	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 <input type="checkbox"/> <input type="checkbox"/> <input checked="" type="checkbox"/>
	They are valued at fair value except where they qualify as basic financial instruments.	Yes No N/a <input type="checkbox"/> <input type="checkbox"/> <input checked="" type="checkbox"/>

**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		Unrestricted	restricted	This year	Last year
		£	£	£	£
Donations and fundraising	AS SOFA			-	-
				-	-
				-	-
	<b>Total</b>			-	-
Fees	AS SOFA			-	-
				-	-
				-	-
	<b>Total</b>			-	-
Government Grants	Cornwall Council	-		-	55,560
	CJR HMRC	1,963		1,963	16,543
	Cornwall Council - Education and Skills	1,000		1,000	-
	<b>Total</b>			2,963	72,103
Interest receivable	AS SOFA			-	-
				-	-
				-	-
	<b>Total</b>			-	-
School bags and uniforms	AS SOFA			-	-
				-	-
				-	-
	<b>Total</b>			-	-
Milk and lunches	AS SOFA			-	-
				-	-
				-	-
	<b>Total</b>			-	-

**Note 4 Analysis of resources expended**

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

	Analysis	Unrestricted £	restricted £	This year £	Last year £
Wages, salaries, pensions and NI	Wages	172,912		172,912	182,044
	Staff training, welfare and courses	1,109		1,109	3,457
	Entertaining	-		-	365
	Pension - Employer contribution	2,763		2,763	3,066
	<b>Total</b>	<b>176,784</b>		<b>176,784</b>	<b>188,931</b>
Rent, rates and Insurance	Rent	15,000		15,000	15,000
	Rates	334		334	421
	Staff accommodation	6,000		6,000	5,950
	<b>Total</b>	<b>21,334</b>		<b>21,334</b>	<b>21,371</b>
Repairs and maintenance	Cleaning	204		204	417
	Garden maintenance	649		649	1,428
	Repair and maintenance	7,716		7,716	4,879
	Write off	2,422		2,422	- 249
	<b>Total</b>	<b>10,992</b>		<b>10,992</b>	<b>6,475</b>
Light and heat	Electricity	2,939		2,939	2,872
	Logs and coal	382		382	198
	<b>Total</b>	<b>3,321</b>		<b>3,321</b>	<b>3,069</b>
Telephone postage and stationery	Postage, stationery and printing	250		250	394
	Telephone and internet	1,853		1,853	1,086
	<b>Total</b>	<b>2,104</b>		<b>2,104</b>	<b>1,480</b>

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

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

<b>Legal and professional fees</b>	Accountancy	1,666		1,666	2,581
	Bookkeeping and admin	2,309		2,309	2,741
	Payroll	1,480		1,480	1,509
	<b>Total</b>	<b>5,455</b>		<b>5,455</b>	<b>6,831</b>
<b>Bank charges and interest</b>	Bank charges	15		15	-
	Credit card charges	32		32	-
	<b>Total</b>	<b>47</b>		<b>47</b>	<b>-</b>
<b>Insurance</b>	Insurance	2,553		2,553	2,232
	Subscriptions	241		241	323
	Information and Publications				
	<b>Total</b>	<b>2,794</b>		<b>2,794</b>	<b>2,555</b>
<b>Sundries</b>	Sundries	753		753	486
	Toys, books and equipment	2,912		2,912	1,939
	Childrens entertainment	320		320	1,028
	Uniforms	-		-	-
	<b>Total</b>	<b>3,985</b>		<b>3,985</b>	<b>3,453</b>

**Note 5** Details of certain items of expenditure**5.1 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
£ -	£ -

**5.2 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 £
1,666	1,600
None	None

## Note 6

## Paid employees

Please complete this note if the charity has any employees.

## 6.1 Staff Costs

	This year £	Last year £
Gross wages, salaries and benefits in kind	167,370	174,799
Employer's National Insurance costs	5,542	7,245
Pension costs	2,763	3,066
		-
<b>Total staff costs</b>	<b>175,675</b>	<b>185,109</b>

## 6.2 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	Teaching and assistant staff	13	10
		-	-
		-	-
		-	-
<b>Total</b>		<b>13</b>	<b>10</b>

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

## 6.3 Defined contribution pension scheme

Please complete if a defined contribution pension scheme is operated.

Brief details of the scheme

Nest - Government Auto Enrolment pension scheme

	This year £	Last year £
The costs of the scheme to the charity for the year		-
The amount of any contributions outstanding at the year end	475	401
The amount of any contributions prepaid at the year end	-	-

**Note7 Grantmaking**

Please complete this note if the charity made any grants or donations which in aggregate form a material part of the charitable activities undertaken.

**7.1 Total value of grants**

Purpose for which grants made	Grants to institutions	Grants to individuals
	Total amount	Total amount
	£	£
None	-	-
	-	-
	-	-
	-	-
	-	-
	-	-
	-	-
<b>Total</b>	-	-

**7.2 Grants made to institutions**

My charity has made grants to particular institutions that are material in the context of its grantmaking. Details of the institution supported, purpose of the grant and total paid to each institution is available on the charity's web site.

	Yes
	No
None	-
	-
	-
	-
	-
	-
	-
	-
	-
	-
	-
<b>Total grants to institutions</b>	-

**Note8 Tangible fixed assets***Please complete this note if the charity has any tangible fixed assets***8.1 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		78,054	26,000	104,794	-	208,847
Additions		-	25,745	845	-	26,590
Revaluations	-	-	-	-	-	-
Disposals	-	-	26,000	-	-	26,000
Transfers *	-	-	-	-	-	-
Balance carried forward	-	78,054	25,745	105,639	-	209,437

**8.2 Accumulated depreciation and impairment provisions**

<b>Basis</b>	SL	RB	RB	
<b>Rate</b>	2%	25%	15%	

Balance brought forward	-	7,049	13,000	77,411	-	97,460
Depreciation charge for year	-	1,561	6,436	5,511	-	13,508
Impairment provisions	-	-	-	-	-	-
Revaluations	-	-	-	-	-	-
Disposals	-	-	13,000	-	-	13,000
Transfers	-	-	-	-	-	-
Balance carried forward	-	8,610	6,436	82,922	-	97,969

**8.3 Net book value**

Brought forward	-	71,004	13,000	27,383	-	111,387
Carried forward	-	69,443	19,309	22,717	-	111,469

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

--

**Note 9 Investment assets**

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

**9.1 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:

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

9.3 A breakdown of the income from investments agreeing with SOFA.

**Analysis of investments**

	9.2 Market value at year end £	9.3 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>	-	-

**9.4 Material investment holdings**

If any investments are material in terms of their value (for example each represents more than 5 per cent of the value of the charity's total investments) please provide details.

Investment held	Market value at year end £
	-
	-
	-
	-
<b>Total</b>	-

**Note 10 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	10,271	11,035	-	-
Amounts due from subsidiary and associated undertakings		-	-	-
Other debtors			-	-
Prepayments and accrued income		-	-	-
<b>Total</b>	<b>10,271</b>	<b>11,035</b>	<b>-</b>	<b>-</b>

**Note 11 Creditors and accruals**

Please complete this note if the charity has any creditors or 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 £
Loans and overdrafts		-	-	-
Trade creditors	987	1,543	-	-
Amounts due to subsidiary and associated undertakings		-	-	-
Other creditors			-	-
Accruals and deferred income	9,134	6,386	-	-
<b>Total</b>	<b>10,121</b>	<b>7,929</b>	<b>-</b>	<b>-</b>

## 11.2 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.

None



**Note 13 Transactions with related parties**

*If the charity has any transactions with related parties (other than the trustee expenses explained in note 5) details of such transactions should be provided in this note. If there are no transactions to report, please enter "None" in the relevant boxes.*

**13.1 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 related party	Legal authority (eg order, governing document)	Amounts paid or benefit value	
		This year £	Last year £
None			

**13.2 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 related party	Legal authority	Amount owing	
			This year £	Last year £
Due to trustees and related parties	None			
Due from trustees and related parties	None			

**13.3 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 £
None				

**Note 14****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.



**Section A Independent Examiner's Report**

**Report to the trustees/  
members of**

Charity Name  
Wheelgate House Child Education and Development Centre

**On accounts for the year  
ended**

31/07/2021	<b>Charity no (if any)</b>	1056855
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**Set out on pages**

1-18

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/07/2021.

**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 Trust'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 Act.

**Independent  
examiner's statement**

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of The Institute of Chartered Accountants in England and Wales.

I have completed my examination. I confirm that no material matters have come to my attention (~~other than that disclosed below~~ \*) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- 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.

\* Please delete the words in the brackets if they do not apply.

**Signed:**

**Date:** 28/04/2022

**Name:** Mr J H Anderson - Riley

**Relevant professional  
qualification(s) or body  
(if any):**

F.C.A

(if any):

Address:

**Section B**

**Disclosure**

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.