



CHARITY COMMISSION
FOR ENGLAND AND WALES

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>History</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>Activities</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> |
|--|--|---|

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

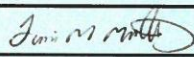
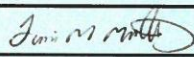
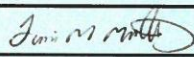
| | | |
|-------------------------------------|---|--|
| Signature(s) |  | |
| Full name(s) | SIMON MICHAEL MALLONI | |
| Position (eg Secretary, Chair, etc) | SECRETARY | |
| Date | 27/04/ 2021 2022 | |

| | | | |
|--|------------|---------------------|----------------------------|
| 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 |
| Incoming resources (Note 3) | | | | | | |
| 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 |
| Total incoming resources | S01 | 271,519 | - | - | 271,519 | 245,456 |
| Resources expended (Notes 4-7) | | | | | | |
| 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 |
| Total resources expended | S02 | 242,055 | - | - | 242,055 | 258,874 |
| Net incoming/(outgoing) resources before transfers | S03 | 29,464 | - | - | 29,464 | - 13,418 |
| Gross transfers between funds | S04 | - | - | - | - | - |
| Net incoming/(outgoing) resources before other recognised gains/(losses) | S05 | 29,464 | - | - | 29,464 | - 13,418 |
| Other recognised gains/(losses) | | | | | | |
| Gains and losses on revaluation of fixed assets for the charity's own use | S06 | - | - | - | - | - |
| Gains and losses on investment assets | S07 | - | - | - | - | - |
| Net movement in funds | S08 | 29,464 | - | - | 29,464 | - 13,418 |
| Total funds brought forward | S09 | 268,277 | - | - | 268,277 | 281,694 |
| Total funds carried forward | S10 | 297,741 | - | - | 297,741 | 268,277 |

Section B Balance sheet

| | Note | Total this year £ F01 | Total last year £ F02 | | | | | | |
|--|------------------|---|-----------------------------|-----------|------------------|--|------------|--|--|
| Fixed assets | | | | | | | | | |
| Tangible assets (Note 8) | B01 | 111,469 | 111,387 | | | | | | |
| | B02 | - | - | | | | | | |
| Investments (Note 9) | B03 | - | - | | | | | | |
| <i>Total fixed assets</i> | B04 | 111,469 | 111,387 | | | | | | |
| Current assets | | | | | | | | | |
| 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 | | | | | | |
| <i>Total current assets</i> | B09 | 196,392 | 164,820 | | | | | | |
| Creditors: amounts falling due within one year (Note 11) | B10 | 10,121 | 7,929 | | | | | | |
| <i>Net current assets/(liabilities)</i> | B11 | 186,272 | 156,890 | | | | | | |
| <i>Total assets less current liabilities</i> | B12 | 297,741 | 268,277 | | | | | | |
| Creditors: amounts falling due after one year (Note 11) | B13 | - | - | | | | | | |
| Provisions for liabilities and charges | B14 | - | - | | | | | | |
| <i>Net assets</i> | B15 | 297,741 | 268,277 | | | | | | |
| Funds of the Charity | | | | | | | | | |
| Unrestricted funds | B16 | 297,741 | 268,277 | | | | | | |
| Designated funds | B17 | - | - | | | | | | |
| Total unrestricted funds | | 297,741 | 268,277 | | | | | | |
| Restricted income funds (Note 12) | B18 | - | - | | | | | | |
| Endowment funds (Note 12) | B19 | - | - | | | | | | |
| <i>Total funds</i> | B20 | 297,741 | 268,277 | | | | | | |
| Signed by one or two trustees on behalf of all the trustees | | <table><tr><td>Signature</td><td>Date of approval</td></tr><tr><td></td><td>27/04/2022</td></tr><tr><td></td><td></td></tr></table> | | Signature | Date of approval |  | 27/04/2022 | | |
| Signature | Date of approval | | | | | | | | |
|  | 27/04/2022 | | | | | | | | |
| | | | | | | | | | |

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.

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

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

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.

| | | | | | | | | |
|--|--|---|-----|----|-----|-------------------------------------|-------------------------------------|-------------------------------------|
| Recognition of income | These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> the charity becomes entitled to the resources; it is more likely than not that the trustees will receive the resources; and the monetary value can be measured with sufficient reliability. | <table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </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"/> | | | | | | |
| Offsetting | 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. | <table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </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"/> | | | | | | |
| Grants and donations | Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP). | <table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </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"/> | | | | | | |
| Legacies | 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). 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. | <table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </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"/> | | | | | | |
| Government grants | The charity has received government grants in the reporting period | <table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </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"/> | | | | | | |
| Tax reclaims on donations and gifts | 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. | <table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </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"/> | | | | | | |
| Contractual income and performance related grants | This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions. | <table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </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"/> | | | | | | |
| Donated goods | 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. | <table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </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"/> | | | | | | |
| Donated services and facilities | 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. | <table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </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"/> | | | | | | |
| Support costs | The charity has incurred expenditure on support costs. | <table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </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"/> | | | | | | |
| Volunteer help | The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report. | <table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </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"/> | | | | | | |
| Income from interest, royalties and dividends | This is included in the accounts when receipt is probable and the amount receivable can be measured reliably. | <table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </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"/> | | | | | | |
| Income from membership subscriptions | 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. | <table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </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"/> | | | | | | |
| Settlement of insurance claims | 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. | <table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </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"/> | | | | | | |
| Investment gains and losses | 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. | <table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </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"/> | | | | | | |
| 2.3 EXPENDITURE AND LIABILITIES | | | | | | | | |
| Liability recognition | 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. | <table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </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"/> | | | | | | |
| Governance and support costs | 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. | <table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </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"/> | | | | | | |

| | | | | |
|--|---|-----|----|-----|
| Grants with performance conditions | 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 |
| Grants payable without performance conditions | 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 |
| Redundancy cost | The charity made no redundancy payments during the reporting period. | Yes | No | N/a |
| Deferred income | No material item of deferred income has been included in the accounts. | Yes | No | N/a |
| Creditors | The charity has creditors which are measured at settlement amounts less any trade discounts | Yes | No | N/a |
| Provisions for liabilities | 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 |
| Basic financial instruments | 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 |

2.4 ASSETS

| | | | | |
|---|---|-----|----|-----|
| Tangible fixed assets for use by charity | These are capitalised if they can be used for more than one year, and cost at least £200 | Yes | No | N/a |
| | They are valued at cost. | Yes | No | N/a |
| | The depreciation rates and methods used are disclosed in note 9.2. | Yes | No | N/a |
| Intangible fixed assets | The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5 | Yes | No | N/a |
| | They are valued at cost. | Yes | No | N/a |
| Heritage assets | The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4. | Yes | No | N/a |
| | They are valued at cost. | Yes | No | N/a |
| Investments | Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment. | Yes | No | N/a |
| | Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments | Yes | No | N/a |
| Stocks and work in progress | Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value. | Yes | No | N/a |
| | Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock. | Yes | No | N/a |
| | Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract. | Yes | No | N/a |
| Debtors | Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received. | Yes | No | N/a |
| Current asset investments | The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due. | Yes | No | N/a |
| | They are valued at fair value except where they qualify as basic financial instruments. | Yes | No | N/a |

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

Note 3 Analysis of incoming resources

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

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

Section C

Notes to the accounts

(cont)

Note 4 Analysis of resources expended

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

| | Analysis | 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 |
| | | | | | |
| | | | | | |
| | Total | 176,784 | | 176,784 | 188,931 |
| Rent, rates and Insurance | Rent | 15,000 | | 15,000 | 15,000 |
| | Rates | 334 | | 334 | 421 |
| | Staff accommodation | 6,000 | | 6,000 | 5,950 |
| | | | | | |
| | | | | | |
| | | | | | |
| | Total | 21,334 | | 21,334 | 21,371 |
| 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 |
| | | | | | |
| | | | | | |
| | Total | 10,992 | | 10,992 | 6,475 |
| Light and heat | Electricity | 2,939 | | 2,939 | 2,872 |
| | Logs and coal | 382 | | 382 | 198 |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | Total | 3,321 | | 3,321 | 3,069 |
| Telephone postage and stationery | Postage, stationery and printing | 250 | | 250 | 394 |
| | Telephone and internet | 1,853 | | 1,853 | 1,086 |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | Total | 2,104 | | 2,104 | 1,480 |

Section C

Notes to the accounts

(cont)

Note 4

Analysis of resources expended

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

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

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 |

Section C

Notes to the accounts

(cont)

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 |
| | | - |
| Total staff costs | 175,675 | 185,109 |

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 |
| | - | - |
| | - | - |
| | - | - |
| Total | 13 | 10 |

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 | - | - |

Section C

Notes to the accounts

(cont)

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 Total amount £ | Grants to individuals Total amount £ |
|-------------------------------|---|--|
| None | - | - |
| | - | - |
| | - | - |
| | - | - |
| | - | - |
| | - | - |
| Total | - | - |

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 | | - |
| | | - |
| | | - |
| | | - |
| | | - |
| | | - |
| | | - |
| | | - |
| | | - |
| | | - |
| Total grants to institutions | | - |

Section C

Notes to the accounts

(cont)

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

| Basis | SL | RB | RB | |
|-------|----|-----|-----|--|
| Rate | 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 | - |
| Add: additions to investments at cost | - |
| Less: disposals at carrying value | - |
| Add/(deduct): 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 | - | - |
| Total | - | - |

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 £ |
|------------------------|---|
| | - |
| | - |
| | - |
| | - |
| Total | - |

Note 10 Debtors and prepayments

Please complete this note if the charity has any debtors or 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 £ |
| 10,271 | 11,035 | - | - |
| | - | - | - |
| | | - | - |
| | - | - | - |
| Total | 10,271 | 11,035 | - |

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 £ |
| | - | - | - |
| 987 | 1,543 | - | - |
| | - | - | - |
| | | - | - |
| 9,134 | 6,386 | - | - |
| Total | 10,121 | 7,929 | - |

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

Please complete this section if the charity has any endowment or 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 £ |
|-------------|---|----------------------------|----------------------------|----------------|--------------------------|---|
| | - | - | - | - | - | - |
| | - | - | - | - | - | - |
| | - | - | - | - | - | - |
| | - | - | - | - | - | - |
| | - | - | - | - | - | - |
| | - | - | - | - | - | - |
| | - | - | - | - | - | - |
| Total Funds | - | - | - | - | - | - |

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 | | | | |
| Total net assets | - | - | - | - |

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 | | | | |
| | | | | |
| | | | | |

| Section C | Notes to the accounts | (cont) |
|---|-------------------------------|--------|
| Note 14 | Additional Disclosures | |
| <p>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.</p> | | |
| | | |



CHARITY COMMISSION
FOR ENGLAND AND WALES

Independent examiner's report on the accounts

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

Charity no
(if any)

1056855

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:

J H Anderson

Date:

28/04/2022

Name:

Mr J H Anderson - Riley

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

F.C.A

(if any):

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Address:

Trudgeon Halling, The Platt, Wadebridge, Cornwall, PL27 7AE

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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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