



**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>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>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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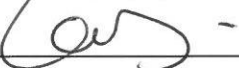
Other optional information

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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	



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

31/07/2023

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:

J H Anderson - Riley

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.



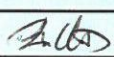
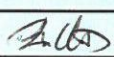
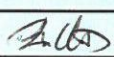
CHARITY COMMISSION
FOR ENGLAND AND WALES

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
Incoming resources (Note 3)						
Fees		252,346	-	-	252,346	276,050
Interest receivable		1,614	-	-	1,614	45
Other operating income - funding			-	-	-	250
Government Grants					-	2,400
Total incoming resources	S01	253,960	-	-	253,960	278,745
Resources expended (Notes 4-7)						
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
Total resources expended	S02	276,575	-	-	276,575	281,081
Net incoming/(outgoing) resources before transfers	S03	- 22,615	-	-	- 22,615	- 2,336
Gross transfers between funds	S04	-	-	-	-	-
Net incoming/(outgoing) resources before other recognised gains/(losses)	S05	- 22,615	-	-	- 22,615	- 2,336
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	- 22,615	-	-	- 22,615	- 2,336
Total funds brought forward	S09	295,405	-	-	295,405	297,741
Total funds carried forward	S10	272,790	-	-	272,790	295,405

Section B Balance sheet

		Note	Total this year £ F01	Total last year £ F02						
Tangible assets	(Note 8)	B01	90,417	102,177						
		B02	-	-						
Investments	(Note 9)	B03	-	-						
<i>Total fixed assets</i>		B04	90,417	102,177						
Current assets										
Stock and work in progress		B05	-	-						
Debtors	(Note 10)	B06	7,194	8,518						
(Short term) investments		B07	-	-						
Cash at bank and in hand		B08	185,065	194,931						
<i>Total current assets</i>		B09	192,259	203,449						
Creditors: amounts falling due within one year	(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						
Creditors: amounts falling due after one year	(Note 11)	B13	-	-						
Provisions for liabilities and charges		B14	-	-						
<i>Net assets</i>		B15	272,790	295,208						
Funds of the Charity										
Unrestricted funds		B16	272,790	295,405						
Designated funds		B17	-	-						
Total unrestricted funds			272,790	295,405						
Restricted income funds (Note 12)		B18	-	-						
Endowment funds (Note 12)		B19	-	-						
<i>Total funds</i>		B20	272,790	295,405						
Signed by one or two trustees on behalf of all the trustees			<table><tr><th>Signature</th><th>Date of approval</th></tr><tr><td></td><td>18/02/21</td></tr><tr><td></td><td></td></tr></table>		Signature	Date of approval		18/02/21		
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;

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

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

NA

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

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	<p>These are included in the Statement of Financial Activities (SoFA) when:</p> <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"/>												
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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"/>												
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Grants and donations	Grants and donations are only included in the SoFA when the general income recognition	<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"/>												
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Legacies	<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> <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"/>												
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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"/>												
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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"/>												
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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"/>												
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Donated goods	<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> <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> <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> <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"/>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
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Donated services and facilities	<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> <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> <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> <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"/>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
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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"/>												
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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"/>												
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<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	<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> <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> <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"/>						
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	<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> <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> <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"/>						
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**

Section C	Notes to the accounts	(cont)
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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			-	-
				-	-
				-	-
	Total			-	-
Fees	AS SOFA			-	-
				-	-
				-	-
	Total		-	-	-
Government Grants	Cornwall Council - Education and Skills	-		-	2,400
	Cubert and Crantock Community Benefit Trust			-	250
				-	-
	Total			-	2,650
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

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
	Total	193,031		193,031	189,582
Rent, rates and Insurance	Rent	24,000		24,000	21,000
	Rates	734		734	567
	Staff accommodation	7,200		7,200	6,600
	Total	31,934		31,934	28,167
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
	Total	12,673		12,673	17,867
Light and heat	Electricity	2,975		2,975	2,626
	Logs and coal	430		430	428
	Total	3,405		3,405	3,054
Telephone postage and stationery	Postage, stationery and printing	94		94	319
	Telephone and internet	2,178		2,178	3,063
	Total	2,272		2,272	3,382
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				
	Total	3,697		3,697	4,942
Bank charges and interest	Bank charges	64		64	41
	Credit card charges	32		32	32
	Total	96		96	73
Insurance	Insurance	1,756		1,756	2,042
	Subscriptions	302		302	362
	Total	2,058		2,058	2,405
Sundries	Sundries	365		365	235
	Toys, books and equipment	2,744		2,744	4,503
	Childrens entertainment			-	-
	Total	3,108		3,108	4,737

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

£	£
1,794	1,751
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
	-	-
	-	-
	-	-
Total	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	-	-

Section C	Notes to the accounts	(cont)
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Note7 **Grantmaking**

7.1 Total value of grants

Purpose for which grants made	Grants to institutions	Grants to individuals
	Total amount	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

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

Basis		SL	RB	RB	
Rate		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	-
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	-

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 £
-	-
-	-
-	-
-	-
-	-
-	-
-	-
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 £
	-
	-
	-
	-
Total	-

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 £
7,194	8,519	-	-
	-	-	-
		-	-
	-	-	-

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

Total

Amounts falling due within one year		Amounts falling due after more than one year	
This year £	Last year £	This year £	Last year £
	-	-	-
132	842	-	-
	-	-	-
2,303	1,949	-	-
7,452	7,431	-	-
9,886	10,222	-	-

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

Endowment and restricted income funds

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

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	-	-	-	-	-	-

Please give details of any transfers between funds.

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

Fixed assets
Investments
Net current assets
Creditors due in more than one year and provisions
Total net assets

Unrestricted funds	Restricted funds	Endowed funds	Total
£	£	£	£
	-	-	-
-	-	-	-
	-	-	-
-	-	-	-

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				

Section C	Notes to the accounts	(cont)
Note 14	Additional Disclosures	