

HERSDEN UNDER FIVES PROJECT

England & Wales · Charity number 1057036

Details

Other names	Hersden Under 5's
Status	Registered
Legal form	Other
Registered	1996-07-23
Register	View on the Charity Commission register

Contact

Address	Under 5 S Project Shaftesbury Road Hersden Canterbury CT3 4HS
Phone	01227713120
Email	hersdenunder5s@btconnect.com
Website	hersdenunder5s.weebly.com

Activities

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

Activities: Care and Education for children age 2.5 to 5 years.

Classification

- **How:** Provides Human Resources, Provides Services
- **What:** Education/training, Economic/community Development/employment
- **Who:** Children/young People

Geography

- Area of benefit: HERSDEN
- Kent

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£108,419	£116,306	-	-
2024-03-31	£108,226	£106,573	-	-
2023-03-31	£114,771	£108,114	-	-
2022-03-31	£86,120	£109,078	-	-
2021-03-31	£99,214	£91,480	-	-

Trustees

Name	Role	Appointed
ANDREW KITE		2014-10-16
Briony Weatherall		2025-10-01
Elizabeth O'Donoghue		2023-10-03
Kristine Likaj		2021-12-10
Laura Cooper		2025-10-01
Leah Williams-Benoit		2024-10-08
Rachel Collins		2022-10-03
Sharonjit Bhangu		2022-10-10

HERSDEN UNDER FIVES PROJECT

England & Wales - Charity number 1057036

Accounts

HERSDEN UNDER FIVES PROJECT

FINANCIAL STATEMENTS

31 MARCH 2025

CHARITY NUMBER: 1057036

McCABE FORD WILLIAMS
Chartered Accountants
2 The Links
HERNE BAY
Kent
CT6 7GQ

HERSDEN UNDER FIVES PROJECT

FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2025

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HERSDEN UNDER FIVES PROJECT

TRUSTEES ANNUAL REPORT

YEAR ENDED 31 MARCH 2025

The trustees have pleasure in presenting their report and the unaudited financial statements of the charity for the year ended 31 March 2025.

LEGAL STATUS

Constitution adopted on 22 November 1994 (as amended 24 January 1996, 17 June 1996 and 23 November 2011).

OBJECTIVES OF HERSDEN UNDER FIVES PROJECT

To enhance the development and education of children under the age of five by encouraging parents to understand and provide for the needs of their children through community groups.

ORGANISATION

Hersden under fives project is a single entity and is not connected with any other charity or company.

ACTIVITIES

The principal activity of the charity during the year was the educating and training of young children.

REVIEW OF DEVELOPMENTS, ACTIVITIES AND ACHIEVEMENTS

On comparison to last year, overall income has remained at a similar level. Expenditure has increased by 9%. The net outgoing resources for the year ended 31 March 2025 show at £7,887, compared with net incoming resources of £1,653 for the previous year.

THE TRUSTEES

The trustees who served the charity during the period were as follows:

Amanda Stanger	Leah Williams-Benoit
Andrew Kite	Rachel Collins
Elizabeth O'Donoghue	Sharonjit Bhangu
Kristine Likaj	

The trustees have had due regard to guidance published by the Charity Commission on public benefit.

Recruitment and appointment of new trustees

The Charity recruits Trustees in accordance with its policy on Trustee recruitment with adherence to its policies on Equal Opportunity. Trustees are expected to commit to continued on-going development and ensure they are conversant with the latest legislation, best practice and responsibilities of running a charity.

RISK MANAGEMENT

The trustees confirm that the major risks, to which the charity is exposed, as identified by the trustees, have been reviewed and that systems have been established to manage those risks.

RESERVES POLICY

We had unrestricted funds at 31 March 2025 of £12,660, which would cover 1 months expenditure. The standard for charities would be 3 to 6 months of expenditure as reserves.

Signed by order of the trustees

X 

Mrs A Stanger

Approved by the trustees on 8th January 2026

X X  X

Mr A M Kite

HERSDEN UNDER FIVES PROJECT

STATEMENT OF RESPONSIBILITIES OF THE TRUSTEES

YEAR ENDED 31 MARCH 2025

The Charities Act requires the Trustees to prepare financial statements for each financial year that give a true and fair view of the state of affairs of the charity at the end of the year and of the incoming and outgoing resources for the year then ended.

In preparing those financial statements, the Trustees are required to:

Select suitable accounting policies and then apply them consistently;

Make judgements and estimates that are reasonable and prudent;

State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and

Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue its activities.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011. The Trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

HERSDEN UNDER FIVES PROJECT

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF HERSDEN UNDER FIVES PROJECT

YEAR ENDED 31 MARCH 2025

I report on the unaudited accounts of the charity for the year ended 31 March 2025 set out on pages 4 to 9.

RESPECTIVE RESPONSIBILITIES OF THE TRUSTEES AND THE INDEPENDENT EXAMINER

As the charity's Trustees you are responsible for the preparation of the accounts; you consider that the audit requirement of Section 144(2) of the Charities Act 2011 does not apply and that an independent examination is needed.

It is my responsibility to:

- examine the accounts (under Section 145 of the Charities Act 2011);
- follow the procedures laid down in the General Directions given by the Charity Commissioners (under Section 145(5)(b) of the Charities Act 2011); and
- state whether particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINER'S REPORT

My examination was carried out in accordance with the general directions given by the Charities Commissioners. An independent examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
 - (a) to keep accounting records in accordance with Section 130 of the 2011 Act; and
 - (b) to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Acthave not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Name: DAVID HORN ACA FCCA

8th January 2026

McCABE FORD WILLIAMS
Chartered Accountants
2 The Links
Herne Bay
Kent
CT6 7GQ

HERSDEN UNDER FIVES PROJECT**STATEMENT OF FINANCIAL ACTIVITIES**

YEAR ENDED 31 MARCH 2025

	Note	Total Funds 2025 £	Total Funds 2024 £
INCOMING RESOURCES			
Donations	2	3,463	2,046
Income from charitable trading activities:			
Grants receivable	3	87,505	83,691
Charitable trading income	4	17,092	22,227
Interest receivable	5	284	262
Other income		75	-
TOTAL INCOMING RESOURCES		108,419	108,226
RESOURCES EXPENDED			
Costs of generating funds:			
Fundraising and publicity	6	106	16
Costs in furtherance of charitable objects	7		
Staff Costs		102,441	92,800
Depreciation and other costs	9	8,641	7,699
Support costs	7	4,404	5,236
Management and administration	8	714	822
TOTAL RESOURCES EXPENDED	9	116,306	106,573
NET (OUTGOING)/INCOMING RESOURCES FOR THE YEAR		(7,887)	1,653
Balances brought forward		20,547	18,894
Balances carried forward		12,660	20,547

All movements are in Unrestricted Funds

The notes on pages 6 to 9 form part of these financial statements

HERSDEN UNDER FIVES PROJECT**BALANCE SHEET****31 MARCH 2025**

	Note	2025 £	2024 £
FIXED ASSETS			
Tangible assets	10	715	394
CURRENT ASSETS			
Stock	11	-	-
Debtors	12	1,303	1,450
Cash at bank and in hand		12,534	20,998
		<u>13,837</u>	<u>22,448</u>
CREDITORS: Amounts falling due within one year	13	<u>1,892</u>	<u>2,296</u>
NET CURRENT ASSETS		<u>11,945</u>	<u>20,152</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>12,660</u>	<u>20,546</u>
NET ASSETS		<u>12,660</u>	<u>20,546</u>
FUNDS			
Unrestricted:			
Charitable funds	14	<u>12,660</u>	<u>20,546</u>
TOTAL FUNDS		<u>12,660</u>	<u>20,546</u>

These financial statements were approved by the members of the committee on 8th January 2026 and are signed on their behalf by:

X 

MRS A STANGER

X  X

MR A M KITE

The notes on pages 6 to 9 form part of these financial statements

HERSDEN UNDER FIVES PROJECT

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2025

1 ACCOUNTING POLICIES

Basis of accounting

The financial statements have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice "Accounting and Reporting by Charities" SORP 2019 (FRS 102) and the Charities Act 2011.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Equipment - 18% on reducing balance

Stock

Stock is valued at the lower of cost and net realisable value.

2 DONATIONS

	Total Funds 2025 £	Total Funds 2024 £
Donations	599	303
Fundraising Donations	2,864	1,743
	<u>3,463</u>	<u>2,046</u>

3 GRANTS RECEIVABLE

	Total Funds 2025 £	Total Funds 2024 £
KCC Grants	87,505	83,691
	<u>83,691</u>	<u>83,691</u>

4 CHARITABLE TRADING INCOME

	2025 £	2024 £
Charitable trading activities – income	17,092	22,227
	<u>17,092</u>	<u>22,227</u>

5 INTEREST RECEIVABLE

	Total Funds 2025 £	Total Funds 2024 £
Bank interest receivable	284	262
	<u>284</u>	<u>262</u>

HERSDEN UNDER FIVES PROJECT

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2025

6 FUNDRAISING AND PUBLICITY

	Total Funds 2025 £	Total Funds 2024 £
Costs incurred	106	16

7 COSTS IN FURTHERANCE OF CHARITABLE OBJECTS

	Total Funds 2025 £	Total Funds 2024 £
Provision of charitable services:		
The educating and training of young children	102,441	92,800
Support costs:		
Support costs	4,404	5,236
	<u>106,845</u>	<u>98,036</u>

8 MANAGEMENT AND ADMINISTRATION

	Total Funds 2025 £	Total Funds 2024 £
Independent Examiner's fee	714	822
Bank charges	-	-
	<u>714</u>	<u>822</u>

9 TOTAL RESOURCES EXPENDED

	Staff Costs £	Other Costs £	Total Funds 2025	Total Funds 2024
Direct charitable expenditure	102,441	4,404	106,845	98,036
Fundraising and publicity	--	106	106	16
Management and administration	--	714	714	822
Depreciation and other costs	--	8,641	8,641	7,699
	<u>102,441</u>	<u>13,865</u>	<u>116,306</u>	<u>106,573</u>

The aggregate payroll costs were:

	2025 £	2024 £
Wages and salaries	96,044	86,392
Social Security costs	1,576	879
Pension costs	4,761	4,584
Training and other costs	60	945
	<u>102,441</u>	<u>92,800</u>

HERSDEN UNDER FIVES PROJECT

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2025

9 TOTAL RESOURCES EXPENDED (continued)

Particulars of employees:

The average number of full time equivalent staff employed by the charity during the financial year amounted to 5 (2024: 5).

There were no high paid staff during the year.

10 TANGIBLE FIXED ASSETS

	Equipment £	
COST		
At 1 April 2024	5,704	
Additions	479	

At 31 March 2025	6,183	
	=====	
DEPRECIATION		
At 1 April 2024	5,310	
Charge for the year	158	

At 31 March 2025	5,468	
	=====	
NET BOOK VALUE		
At 31 March 2025	715	
	=====	
At 31 March 2024	394	
	=====	
11 STOCK	2025	2024
	£	£
Stock	-	-
	-----	-----
12 DEBTORS	2025	2024
	£	£
Prepayments	1,303	1,450
	-----	-----
13 CREDITORS: Amounts falling due within one year	2025	2024
	£	£
Accruals	1,892	2,296
	-----	-----

HERSDEN UNDER FIVES PROJECT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2025

14 ANALYSIS OF NET ASSETS IN UNRESTRICTED FUNDS

	Tangible Fixed Assets £	Other Net Assets £	Total £
Unrestricted funds	<u>715</u>	<u>11,945</u>	<u>12,660</u>

HERSDEN UNDER FIVES PROJECT

England & Wales - Charity number 1057036

Accounts

HERSDEN UNDER FIVES PROJECT

FINANCIAL STATEMENTS

31 MARCH 2024

CHARITY NUMBER: 1057036

McCABE FORD WILLIAMS

Chartered Accountants

2 The Links

HERNE BAY

Kent

CT6 7GQ

HERSDEN UNDER FIVES PROJECT

FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2024

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ORGANISATION

Hersden under fives project is a single entity and is not connected with any other charity or company.

ACTIVITIES

The principal activity of the charity during the year was the educating and training of young children.

REVIEW OF DEVELOPMENTS, ACTIVITIES AND ACHIEVEMENTS

On comparison to last year, overall income has decreased by 6%. Expenditure has remained at a similar level. The net incoming resources for the year ended 31 March 2024 show at £1,653 compared with £6,657 for the previous year.

THE TRUSTEES

The trustees who served the charity during the period were as follows:

Amanda Stanger	Kristine Likaj
Andrew Kite	Rachel Collins
Elizabeth O'Donoghue	Sharonjit Bhangu
Katherine Rowberry	
Kerry Bourton	

The trustees have had due regard to guidance published by the Charity Commission on public benefit.

Recruitment and appointment of new trustees

The Charity recruits Trustees in accordance with its policy on Trustee recruitment with adherence to its policies on Equal Opportunity. Trustees are expected to commit to continued on-going development and ensure they are conversant with the latest legislation, best practice and responsibilities of running a charity.

RISK MANAGEMENT

The trustees confirm that the major risks, to which the charity is exposed, as identified by the trustees, have been reviewed and that systems have been established to manage those risks.

RESERVES POLICY

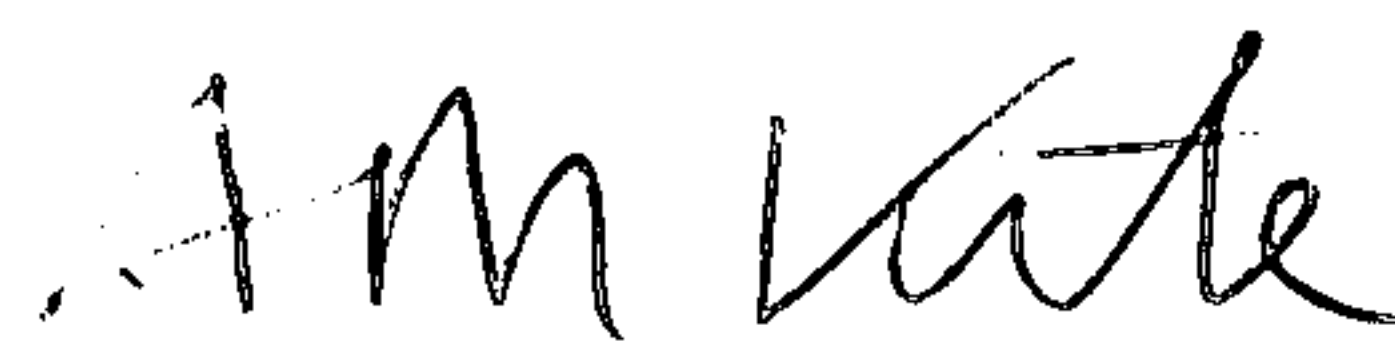
We had unrestricted funds at 31 March 2024 of £20,546, which would cover 2 months expenditure. The standard for charities would be 3 to 6 months of expenditure as reserves.

Signed by order of the trustees



Mrs A Stanger

Approved by the trustees on 13th December 2024



Mr A M Kite

HERSDEN UNDER FIVES PROJECT

STATEMENT OF RESPONSIBILITIES OF THE TRUSTEES

YEAR ENDED 31 MARCH 2024

The Charities Act requires the Trustees to prepare financial statements for each financial year that give a true and fair view of the state of affairs of the charity at the end of the year and of the incoming and outgoing resources for the year then ended.

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HERSDEN UNDER FIVES PROJECT

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF HERSDEN UNDER FIVES PROJECT

YEAR ENDED 31 MARCH 2024

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- examine the accounts (under Section 145 of the Charities Act 2011);
- follow the procedures laid down in the General Directions given by the Charity Commissioners (under Section 145(5)(b) of the Charities Act 2011); and
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In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
 - (a) to keep accounting records in accordance with Section 130 of the 2011 Act; and
 - (b) to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Acthave not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Name: LEIGH JONES FCCA

13th December 2024

McCABE FORD WILLIAMS
Chartered Accountants
2 The Links
Herne Bay
Kent
CT6 7GQ

HERSDEN UNDER FIVES PROJECT**STATEMENT OF FINANCIAL ACTIVITIES****YEAR ENDED 31 MARCH 2024**

	Note	Total Funds 2024 £	Total Funds 2023 £
INCOMING RESOURCES			
Donations	2	2,046	4,224
Income from charitable trading activities:			
Grants receivable	3	83,691	89,773
Charitable trading income	4	22,227	20,736
Interest receivable	5	262	38
Other income		-	-
		-----	-----
TOTAL INCOMING RESOURCES		108,226	114,771
		-----	-----
RESOURCES EXPENDED			
Costs of generating funds:			
Fundraising and publicity	6	16	159
Costs in furtherance of charitable objects	7		
Staff Costs		92,800	95,050
Depreciation and other costs	9	7,699	6,695
Support costs	7	5,236	5,556
Management and administration	8	822	654
		-----	-----
TOTAL RESOURCES EXPENDED	9	106,573	108,114
		-----	-----
NET INCOMING/(OUTGOING) RESOURCES FOR THE YEAR			
		1,653	6,657
Balances brought forward		18,894	12,237
		-----	-----
Balances carried forward		20,547	18,894
		=====	=====

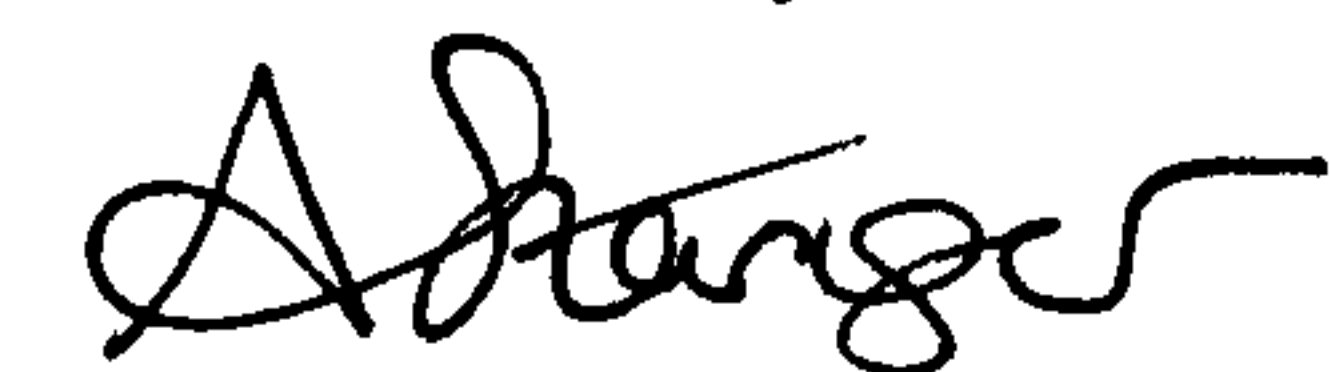
All movements are in Unrestricted Funds

The notes on pages 6 to 9 form part of these financial statements

HERSDEN UNDER FIVES PROJECT**BALANCE SHEET****31 MARCH 2024**

	Note	2024 £	2023 £
FIXED ASSETS			
Tangible assets	10	394	481
CURRENT ASSETS			
Stock	11	-	49
Debtors	12	1,450	250
Cash at bank and in hand		20,998	19,795
		-----	-----
		22,448	20,094
CREDITORS: Amounts falling due within one year			
	13	2,296	1,681
		-----	-----
NET CURRENT ASSETS		20,152	18,413
		-----	-----
TOTAL ASSETS LESS CURRENT LIABILITIES		20,546	18,894
		-----	-----
NET ASSETS		20,546	18,894
		=====	=====
FUNDS			
Unrestricted:			
Charitable funds	14	20,546	18,894
		-----	-----
TOTAL FUNDS		20,546	18,894
		=====	=====

These financial statements were approved by the members of the committee on 13th December 2024 and are signed on their behalf by:



MRS A STANGER



MR A M KITE

The notes on pages 6 to 9 form part of these financial statements

HERSDEN UNDER FIVES PROJECT

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2024

1 ACCOUNTING POLICIES

Basis of accounting

The financial statements have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice "Accounting and Reporting by Charities" SORP 2019 (FRS 102) and the Charities Act 2011.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Equipment - 13% on reducing balance

Stock

Stock is valued at the lower of cost and net realisable value.

2 DONATIONS

	Total Funds 2024 £	Total Funds 2023 £
Donations	303	1,810
Fundraising Donations	1,743	2,414
	----- 2,046 =====	----- 4,224 =====

3 GRANTS RECEIVABLE

	Total Funds 2024 £	Total Funds 2023 £
KCC Grants	83,691	82,698
ESFA New Apprentice Payment	-	6,000
T-Level Incentive	-	1,000
KCC Collaboration Grant	-	75
	----- 83,691 =====	----- 89,773 =====

4 CHARITABLE TRADING INCOME

	2024 £	2023 £
Charitable trading activities -- income	22,227	20,736
	-----	-----

5 INTEREST RECEIVABLE

	Total Funds 2024 £	Total Funds 2023 £
Bank interest receivable	262	38
	-----	-----

HERSDEN UNDER FIVES PROJECT

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2024

6 FUNDRAISING AND PUBLICITY

	Total Funds 2024 £	Total Funds 2023 £
Costs incurred	16	159
	=====	=====

7 COSTS IN FURTHERANCE OF CHARITABLE OBJECTS

	Total Funds 2024 £	Total Funds 2023 £
Provision of charitable services:		
The educating and training of young children	92,800	95,050
Support costs:		
Support costs	5,236	5,556
	-----	-----
	98,036	100,606
	=====	=====

8 MANAGEMENT AND ADMINISTRATION

	Total Funds 2024 £	Total Funds 2023 £
Independent Examiner's fee	822	654
Bank charges	-	-
	-----	-----
	822	654
	=====	=====

9 TOTAL RESOURCES EXPENDED

	Staff Costs £	Other Costs £	Total Funds 2024	Total Funds 2023
Direct charitable expenditure	92,800	5,236	98,036	100,606
Fundraising and publicity	--	16	16	159
Management and administration	--	822	822	654
Depreciation and other costs	--	7,699	7,699	6,695
	-----	-----	-----	-----
	95,050	13,064	106,573	108,114
	=====	=====	=====	=====

The aggregate payroll costs were:

	2024 £	2023 £
Wages and salaries	86,392	89,301
Social Security costs	879	807
Pension costs	4,584	4,412
Training and other costs	945	530
	-----	-----
	92,800	95,050
	=====	=====

HERSDEN UNDER FIVES PROJECT**NOTES TO THE FINANCIAL STATEMENTS****YEAR ENDED 31 MARCH 2024****9 TOTAL RESOURCES EXPENDED (continued)****Particulars of employees:**

The average number of full time equivalent staff employed by the charity during the financial year amounted to 5 (2023: 5).

There were no high paid staff during the year.

10 TANGIBLE FIXED ASSETS

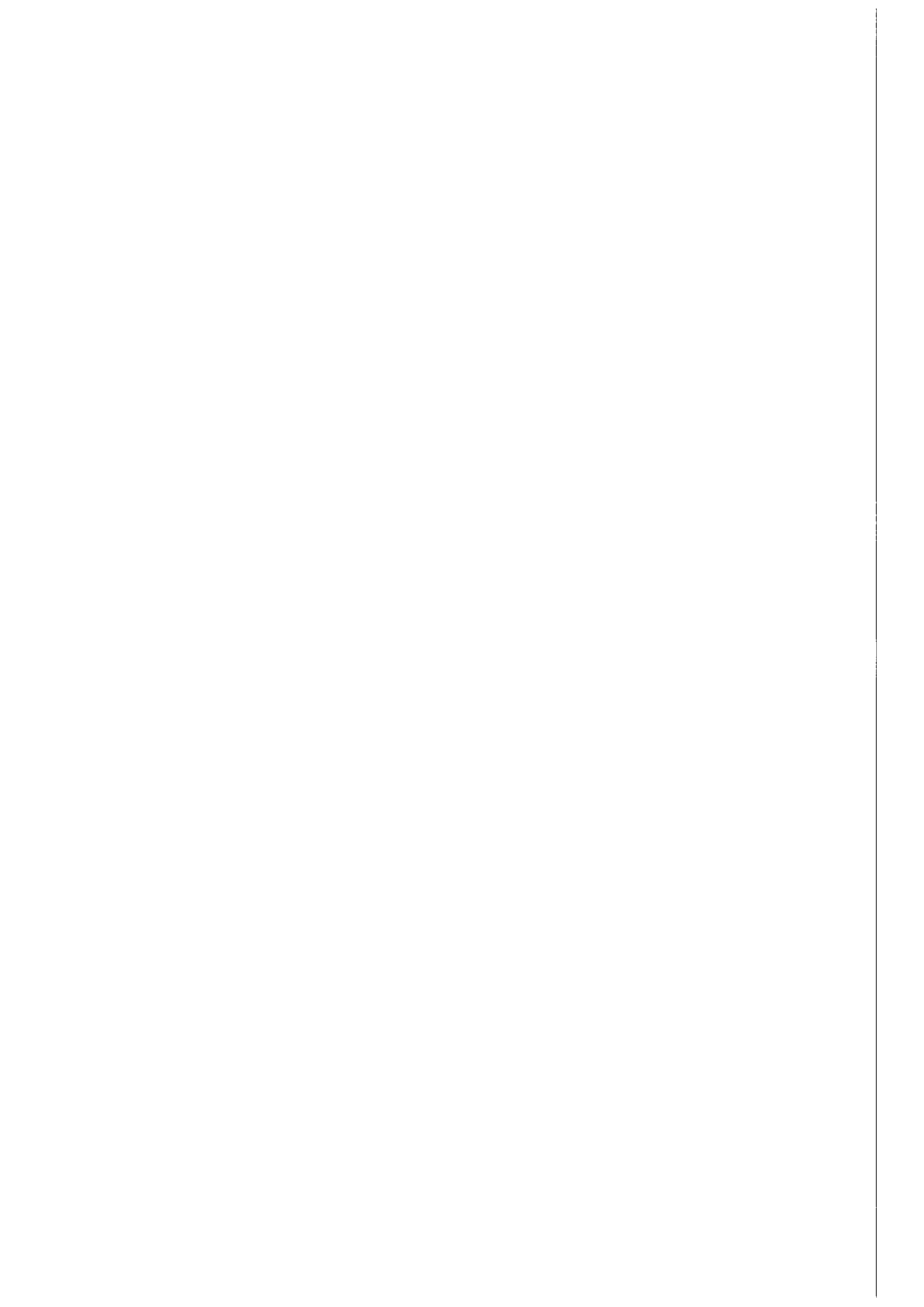
	Equipment	
	£	
COST		
At 1 April 2023	5,704	
Additions	-	

At 31 March 2024	5,704	
	=====	
DEPRECIATION		
At 1 April 2023	5,223	
Charge for the year	87	

At 31 March 2024	5,136	
	=====	
NET BOOK VALUE		
At 31 March 2024	394	
	=====	
At 31 March 2023	481	
	=====	
11 STOCK	2024	2023
	£	£
Stock	-	49
	=====	=====
12 DEBTORS	2024	2023
	£	£
Prepayments	1,450	250
	=====	=====
13 CREDITORS: Amounts falling due within one year	2024	2023
	£	£
Accruals	2,296	1,681
	=====	=====

HERSDEN UNDER FIVES PROJECT**NOTES TO THE FINANCIAL STATEMENTS****YEAR ENDED 31 MARCH 2024****14 ANALYSIS OF NET ASSETS IN UNRESTRICTED FUNDS**

	Tangible Fixed Assets £	Other Net Assets £	Total £
Unrestricted funds	394	20,152	20,546
	=====	=====	=====



HERSDEN UNDER FIVES PROJECT

England & Wales - Charity number 1057036

Accounts

HERSDEN UNDER FIVES PROJECT

FINANCIAL STATEMENTS

31 MARCH 2023

CHARITY NUMBER: 1057036

McCABE FORD WILLIAMS

Chartered Accountants

2 The Links

HERNE BAY

Kent

CT6 7GQ

HERSDEN UNDER FIVES PROJECT

FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2023

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HERSDEN UNDER FIVES PROJECT

TRUSTEES ANNUAL REPORT

YEAR ENDED 31 MARCH 2023

The trustees have pleasure in presenting their report and the unaudited financial statements of the charity for the year ended 31 March 2023.

LEGAL STATUS

Constitution adopted on 22 November 1994 (as amended 24 January 1996, 17 June 1996 and 23 November 2011).

OBJECTIVES OF HERSDEN UNDER FIVES PROJECT

To enhance the development and education of children under the age of five by encouraging parents to understand and provide for the needs of their children through community groups.

ORGANISATION

Hersden under fives project is a single entity and is not connected with any other charity or company.

ACTIVITIES

The principal activity of the charity during the year was the educating and training of young children.

REVIEW OF DEVELOPMENTS, ACTIVITIES AND ACHIEVEMENTS

On comparison to last year, overall income has increased by 33%. Expenditure has remained at a similar level. The net incoming resources for the year ended 31 March 2023 show at £6,657 compared with net outgoing resources of £22,958 for the previous year.

THE TRUSTEES

The trustees who served the charity during the period were as follows:

Amanda Stanger
Andrew Kite
Katherine Rowberry
Kerry Bourton
Kristine Likaj

The trustees have had due regard to guidance published by the Charity Commission on public benefit.

Recruitment and appointment of new trustees

The Charity recruits Trustees in accordance with its policy on Trustee recruitment with adherence to its policies on Equal Opportunity. Trustees are expected to commit to continued on-going development and ensure they are conversant with the latest legislation, best practice and responsibilities of running a charity.

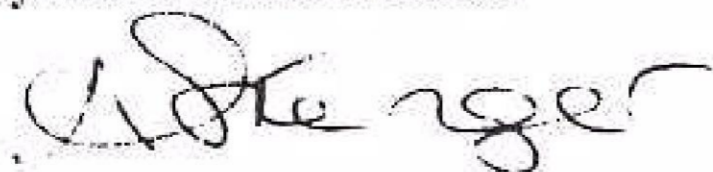
RISK MANAGEMENT

The trustees confirm that the major risks, to which the charity is exposed, as identified by the trustees, have been reviewed and that systems have been established to manage those risks.

RESERVES POLICY

We had unrestricted funds at 31 March 2023 of £18,894, which would cover 2 months expenditure. The standard for charities would be 3 to 6 months of expenditure as reserves.

Signed by order of the trustees



Mrs A Stanger



Mr A M Kite

Approved by the trustees on 21st November 2023

HERSDEN UNDER FIVES PROJECT

STATEMENT OF RESPONSIBILITIES OF THE TRUSTEES

YEAR ENDED 31 MARCH 2023

The Charities Act requires the Trustees to prepare financial statements for each financial year that give a true and fair view of the state of affairs of the charity at the end of the year and of the incoming and outgoing resources for the year then ended.

In preparing those financial statements, the Trustees are required to:

Select suitable accounting policies and then apply them consistently;

Make judgements and estimates that are reasonable and prudent;

State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and

Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue its activities.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011. The Trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

HERSDEN UNDER FIVES PROJECT

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF HERSDEN UNDER FIVES PROJECT

YEAR ENDED 31 MARCH 2023

I report on the unaudited accounts of the charity for the year ended 31 March 2023 set out on pages 4 to 9.

RESPECTIVE RESPONSIBILITIES OF THE TRUSTEES AND THE INDEPENDENT EXAMINER

As the charity's Trustees you are responsible for the preparation of the accounts; you consider that the audit requirement of Section 144(2) of the Charities Act 2011 does not apply and that an independent examination is needed.

It is my responsibility to:

- examine the accounts (under Section 145 of the Charities Act 2011);
- follow the procedures laid down in the General Directions given by the Charity Commissioners (under Section 145(5)(b) of the Charities Act 2011); and
- state whether particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINER'S REPORT

My examination was carried out in accordance with the general directions given by the Charities Commissioners. An independent examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
 - (a) to keep accounting records in accordance with Section 130 of the 2011 Act; and
 - (b) to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Acthave not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name: LEIGH JONES FCCA
November 2023



21st

McCABE FORD WILLIAMS
Chartered Accountants
2 The Links
Herne Bay
Kent
CT6 7GQ

HERSDEN UNDER FIVES PROJECT**STATEMENT OF FINANCIAL ACTIVITIES****YEAR ENDED 31 MARCH 2023**

	Note	Total Funds 2023 £	Total Funds 2022 £
INCOMING RESOURCES			
Donations	2	4,224	2,898
Income from charitable trading activities:			
Grants receivable	3	89,773	66,137
Charitable trading income	4	20,736	17,082
Interest receivable	5	38	3
Other income		-	-
		-----	-----
TOTAL INCOMING RESOURCES		114,771	86,120
		-----	-----
RESOURCES EXPENDED			
Costs of generating funds:			
Fundraising and publicity	6	159	262
Costs in furtherance of charitable objects	7		
Staff Costs		95,050	88,594
Depreciation and other costs	9	6,695	14,831
Support costs	7	5,556	4,773
Management and administration	8	654	618
		-----	-----
TOTAL RESOURCES EXPENDED	9	108,114	109,078
		-----	-----
NET INCOMING/(OUTGOING) RESOURCES FOR THE YEAR			
		6,657	(22,958)
Balances brought forward		12,237	35,195
		-----	-----
Balances carried forward		18,894	12,237
		=====	=====

All movements are in Unrestricted Funds

The notes on pages 6 to 9 form part of these financial statements

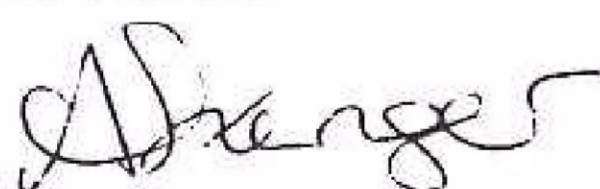
HERSDEN UNDER FIVES PROJECT**BALANCE SHEET**

31 MARCH 2023

	Note	2023 £	2022 £
FIXED ASSETS			
Tangible assets	10	481	586
CURRENT ASSETS			
Stock	11	49	49
Debtors	12	250	250
Cash at bank and in hand		19,795	13,546
		<u>20,094</u>	<u>13,845</u>
CREDITORS: Amounts falling due within one year	13	<u>1,681</u>	<u>2,194</u>
NET CURRENT ASSETS		<u>18,413</u>	<u>11,651</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>18,894</u>	<u>12,237</u>
NET ASSETS		<u>18,894</u>	<u>12,237</u>
FUNDS			
Unrestricted:			
Charitable funds	14	<u>18,894</u>	<u>12,237</u>
TOTAL FUNDS		<u>18,894</u>	<u>12,237</u>

These financial statements were approved by the members of the committee on 21st November 2023 and are signed on their behalf by:

MRS A STANGER



MR A M KITE



The notes on pages 6 to 9 form part of these financial statements

HERSDEN UNDER FIVES PROJECT

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2023

1 ACCOUNTING POLICIES

Basis of accounting

The financial statements have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice "Accounting and Reporting by Charities" SORP 2019 (FRS 102) and the Charities Act 2011.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Equipment	- 18% on reducing balance
-----------	---------------------------

Stock

Stock is valued at the lower of cost and net realisable value.

2 DONATIONS

	Total Funds 2023 £	Total Funds 2022 £
Donations	1,810	1,396
Fundraising Donations	2,414	1,502
	----- 4,224 =====	----- 2,898 =====

3 GRANTS RECEIVABLE

	Total Funds 2023 £	Total Funds 2022 £
KCC Grants	82,698	66,137
ESFA New Apprentice Payment	6,000	-
T-Level Incentive	1,000	-
KCC Collaboration Grant	75	-
	----- 89,773 =====	----- 66,137 =====

4 CHARITABLE TRADING INCOME

	2023 £	2022 £
Charitable trading activities -- income	20,736	17,082
	----- 20,736 =====	----- 17,082 =====

5 INTEREST RECEIVABLE

	Total Funds 2023 £	Total Funds 2022 £
Bank interest receivable	38	3
	----- 38 =====	----- 3 =====

HERSDEN UNDER FIVES PROJECT

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2023

6 FUNDRAISING AND PUBLICITY

	Total Funds 2023 £	Total Funds 2022 £
Costs incurred	159	262

7 COSTS IN FURTHERANCE OF CHARITABLE OBJECTS

	Total Funds 2023 £	Total Funds 2022 £
Provision of charitable services:		
The educating and training of young children	95,050	88,594
Support costs:		
Support costs	5,556	4,773
	100,606	93,367

8 MANAGEMENT AND ADMINISTRATION

	Total Funds 2023 £	Total Funds 2022
Independent Examiner's fee	654	618
Bank charges	-	-
	618	618

9 TOTAL RESOURCES EXPENDED

	Staff Costs £	Other Costs £	Total Funds 2023	Total Funds 2022
Direct charitable expenditure	95,050	5,556	100,606	93,367
Fundraising and publicity	--	159	159	262
Management and administration	--	654	654	618
Depreciation and other costs	--	6,695	6,695	14,831
	95,050	13,064	108,114	91,480

The aggregate payroll costs were:

	2023 £	2022 £
Wages and salaries	89,301	82,325
Social Security costs	807	1,438
Pension costs	4,412	4,451
Training and other costs	530	380
	95,050	88,594

HERSDEN UNDER FIVES PROJECT**NOTES TO THE FINANCIAL STATEMENTS****YEAR ENDED 31 MARCH 2023****9 TOTAL RESOURCES EXPENDED (continued)****Particulars of employees:**

The average number of full time equivalent staff employed by the charity during the financial year amounted to 5 (2022: 5).

There were no high paid staff during the year.

10 TANGIBLE FIXED ASSETS

	Equipment		
	£		
COST			
At 1 April 2022	5,704		
Additions	-		

At 31 March 2023	5,704		
	=====		
DEPRECIATION			
At 1 April 2022	5,118		
Charge for the year	105		

At 31 March 2023	5,223		
	=====		
NET BOOK VALUE			
At 31 March 2023	481		

At 31 March 2022	586		
	=====		
11 STOCK		2023	2022
		£	£
Stock		49	49
		-----	-----
12 DEBTORS		2023	2022
		£	£
Prepayments		250	250
		-----	-----
13 CREDITORS: Amounts falling due within one year		2023	2022
		£	£
Accruals		1,681	2,194
		-----	-----

HERSDEN UNDER FIVES PROJECT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2023

14 ANALYSIS OF NET ASSETS IN UNRESTRICTED FUNDS

	Tangible Fixed Assets £	Other Net Assets £	Total £
Unrestricted funds	481	18,413	18,894

HERSDEN UNDER FIVES PROJECT

England & Wales - Charity number 1057036

Accounts

HERSDEN UNDER FIVES PROJECT

FINANCIAL STATEMENTS

31 MARCH 2022

CHARITY NUMBER: 1057036

McCABE FORD WILLIAMS
Chartered Accountants
2 The Links
HERNE BAY
Kent
CT6 7GQ

HERSDEN UNDER FIVES PROJECT

FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2022

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HERSDEN UNDER FIVES PROJECT

TRUSTEES ANNUAL REPORT

YEAR ENDED 31 MARCH 2022

The trustees have pleasure in presenting their report and the unaudited financial statements of the charity for the year ended 31 March 2022.

LEGAL STATUS

Constitution adopted on 22 November 1994 (as amended 24 January 1996, 17 June 1996 and 23 November 2011).

OBJECTIVES OF HERSDEN UNDER FIVES PROJECT

To enhance the development and education of children under the age of five by encouraging parents to understand and provide for the needs of their children through community groups.

ORGANISATION

Hersden under fives project is a single entity and is not connected with any other charity or company.

ACTIVITIES

The principal activity of the charity during the year was the educating and training of young children.

REVIEW OF DEVELOPMENTS, ACTIVITIES AND ACHIEVEMENTS

On comparison to last year, overall income has decreased by 13%. Expenditure has increased by 16%. This included £9,275 for rent that relates to periods prior to this year. The net outgoing resources for the year ended 31 March 2022 show at £22,958 compared with incoming resources of £7,734 for the previous year.

THE TRUSTEES

The trustees who served the charity during the period were as follows:

Mrs Amanda Stanger	
Mrs Anthea McLevy	resigned 14 October 2021
Mr Andrew Kite	
Jade Eley	resigned 14 October 2021
Josh Fitz-Gerald	resigned 14 October 2021
Katherine Rowberry	
Kerry Bourton	

The trustees have had due regard to guidance published by the Charity Commission on public benefit.

Recruitment and appointment of new trustees

The Charity recruits Trustees in accordance with its policy on Trustee recruitment with adherence to its policies on Equal Opportunity. Trustees are expected to commit to continued on-going development and ensure they are conversant with the latest legislation, best practice and responsibilities of running a charity.

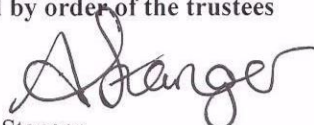
RISK MANAGEMENT

The trustees confirm that the major risks, to which the charity is exposed, as identified by the trustees, have been reviewed and that systems have been established to manage those risks.

RESERVES POLICY

We had unrestricted funds at 31 March 2022 of £12,237, which would cover 1.5 months expenditure. The standard for charities would be 3 to 6 months of expenditure as reserves.

Signed by order of the trustees



Mrs A Stanger



Mr A M Kite

Approved by the trustees on 3rd October 2022

HERSDEN UNDER FIVES PROJECT

STATEMENT OF RESPONSIBILITIES OF THE TRUSTEES

YEAR ENDED 31 MARCH 2022

The Charities Act requires the Trustees to prepare financial statements for each financial year that give a true and fair view of the state of affairs of the charity at the end of the year and of the incoming and outgoing resources for the year then ended.

In preparing those financial statements, the Trustees are required to:

Select suitable accounting policies and then apply them consistently;

Make judgements and estimates that are reasonable and prudent;

State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and

Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue its activities.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011. The Trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

HERSDEN UNDER FIVES PROJECT

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF HERSDEN UNDER FIVES PROJECT

YEAR ENDED 31 MARCH 2022

I report on the unaudited accounts of the charity for the year ended 31 March 2022 set out on pages 4 to 9.

RESPECTIVE RESPONSIBILITIES OF THE TRUSTEES AND THE INDEPENDENT EXAMINER

As the charity's Trustees you are responsible for the preparation of the accounts; you consider that the audit requirement of Section 144(2) of the Charities Act 2011 does not apply and that an independent examination is needed.

It is my responsibility to:

- examine the accounts (under Section 145 of the Charities Act 2011);
- follow the procedures laid down in the General Directions given by the Charity Commissioners (under Section 145(5)(b) of the Charities Act 2011); and
- state whether particular matters have come to my attention.

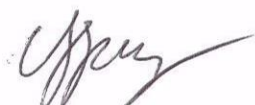
BASIS OF INDEPENDENT EXAMINER'S REPORT

My examination was carried out in accordance with the general directions given by the Charities Commissioners. An independent examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
 - (a) to keep accounting records in accordance with Section 130 of the 2011 Act; and
 - (b) to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Acthave not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name: LEIGH JONES FCCA



3rd October 2022

McCABE FORD WILLIAMS
Chartered Accountants
2 The Links
Herne Bay
Kent
CT6 7GQ

HERSDEN UNDER FIVES PROJECT**STATEMENT OF FINANCIAL ACTIVITIES****YEAR ENDED 31 MARCH 2022**

	Note	Total Funds 2022 £	Total Funds 2021 £
INCOMING RESOURCES			
Donations	2	2,898	1,800
Income from charitable trading activities:			
Grants receivable	3	66,137	86,431
Charitable trading income	4	17,082	10,974
Interest receivable	5	3	9
Other income		-	-
TOTAL INCOMING RESOURCES		86,120	99,214
RESOURCES EXPENDED			
Costs of generating funds:			
Fundraising and publicity	6	262	13
Costs in furtherance of charitable objects	7		
Staff Costs		88,594	82,911
Depreciation and other costs	9	14,831	3,368
Support costs	7	4,773	4,588
Management and administration	8	618	600
TOTAL RESOURCES EXPENDED	9	109,078	91,480
NET INCOMING/(OUTGOING) RESOURCES FOR THE YEAR		(22,958)	7,734
Balances brought forward		35,195	27,461
Balances carried forward		12,237	35,195

All movements are in Unrestricted Funds

The notes on pages 6 to 9 form part of these financial statements

HERSDEN UNDER FIVES PROJECT**BALANCE SHEET****31 MARCH 2022**

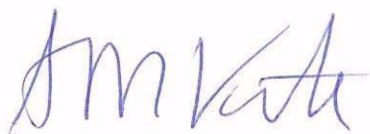
	Note	2022 £	2021 £
FIXED ASSETS			
Tangible assets	10	586	714
CURRENT ASSETS			
Stock	11	49	49
Debtors	12	250	-
Cash at bank and in hand		13,546	35,032
		-----	-----
		13,845	35,081
CREDITORS: Amounts falling due within one year			
	13	2,194	600
		-----	-----
NET CURRENT ASSETS		11,651	34,481
		-----	-----
TOTAL ASSETS LESS CURRENT LIABILITIES		12,237	35,195
		-----	-----
NET ASSETS		12,237	35,195
		=====	=====
FUNDS			
Unrestricted:			
Charitable funds	14	12,237	35,195
		-----	-----
TOTAL FUNDS		12,237	35,195
		=====	=====

These financial statements were approved by the members of the committee on 3rd October 2022 and are signed on their behalf by:

MRS A STANGER



MR A M KITE



The notes on pages 6 to 9 form part of these financial statements

HERSDEN UNDER FIVES PROJECT

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2022

1 ACCOUNTING POLICIES

Basis of accounting

The financial statements have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice "Accounting and Reporting by Charities" SORP 2015 (FRS 102) and the Charities Act 2011.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Equipment - 18% on reducing balance

Stock

Stock is valued at the lower of cost and net realisable value.

2 DONATIONS

	Total Funds 2022 £	Total Funds 2021 £
Donations	1,396	1,165
Fundraising Donations	1,502	635
	----- 2,898 =====	----- 1,800 =====

3 GRANTS RECEIVABLE

	Total Funds 2022 £	Total Funds 2021 £
KCC Grants	66,137	81,224
Coronavirus Job Retention Scheme Grant	-	3,957
KCC Cleaning Grant	-	500
KCC Collaboration Grant	-	750
	----- 66,137 =====	----- 86,431 =====

4 CHARITABLE TRADING INCOME

	2022 £	2021 £
Charitable trading activities – income	17,082	10,974
	----- =====	----- =====

5 INTEREST RECEIVABLE

	Total Funds 2022 £	Total Funds 2021 £
Bank interest receivable	3	9
	----- =====	----- =====

HERSDEN UNDER FIVES PROJECT

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2021

6 FUNDRAISING AND PUBLICITY

Total Funds	Total Funds
2022	2021
£	£

Costs incurred	262	13
	=====	=====

7 COSTS IN FURTHERANCE OF CHARITABLE OBJECTS

Total Funds	Total Funds
2022	2021
£	£

Provision of charitable services:		
The educating and training of young children	88,594	82,911
Support costs:		
Support costs	4,773	4,588
	-----	-----
	93,367	87,499
	=====	=====

8 MANAGEMENT AND ADMINISTRATION

Total Funds	Total Funds
2022	2021
£	£

Independent Examiner's fee	618	600
Bank charges	-	-
	-----	-----
	618	600
	=====	=====

9 TOTAL RESOURCES EXPENDED

	Staff Costs	Other Costs	Total Funds	Total Funds
	£	£	2022	2021
Direct charitable expenditure	88,594	4,773	93,367	87,499
Fundraising and publicity	--	262	262	13
Management and administration	--	618	618	600
Depreciation and other costs	--	14,831	14,831	3,368
	-----	-----	-----	-----
	87,018	20,484	109,078	91,480
	=====	=====	=====	=====

The aggregate payroll costs were:

	2022	2021
	£	£
Wages and salaries	82,325	73,998
Social Security costs	1,438	4,500
Pension costs	4,451	3,561
Training and other costs	380	852
	-----	-----
	88,594	82,911
	=====	=====

HERSDEN UNDER FIVES PROJECT**NOTES TO THE FINANCIAL STATEMENTS****YEAR ENDED 31 MARCH 2022****9 TOTAL RESOURCES EXPENDED (continued)****Particulars of employees:**

The average number of full time equivalent staff employed by the charity during the financial year amounted to 5 (2021: 5).

There were no high paid staff during the year.

10 TANGIBLE FIXED ASSETS

	Equipment
	£
COST	
At 1 April 2021	5,704
Additions	-

At 31 March 2022	5,704
	=====
DEPRECIATION	
At 1 April 2021	4,990
Charge for the year	128

At 31 March 2022	5,118
	=====
NET BOOK VALUE	
At 31 March 2022	586
	=====
At 31 March 2021	714
	=====

11 STOCK

	2022	2021
	£	£
Stock	49	49
	=====	=====

12 DEBTORS

	2022	2021
	£	£
Prepayments	250	-
	=====	=====

13 CREDITORS: Amounts falling due within one year

	2022	2021
	£	£
Accruals	2,194	600
	=====	=====

HERSDEN UNDER FIVES PROJECT**NOTES TO THE FINANCIAL STATEMENTS****YEAR ENDED 31 MARCH 2022****14 ANALYSIS OF NET ASSETS IN UNRESTRICTED FUNDS**

	Tangible Fixed Assets £	Other Net Assets £	Total £
Unrestricted funds	586	11,651	12,237
	<u>=====</u>	<u>=====</u>	<u>=====</u>

HERSDEN UNDER FIVES PROJECT

England & Wales - Charity number 1057036

Accounts

HERSDEN UNDER FIVES PROJECT

FINANCIAL STATEMENTS

31 MARCH 2021

CHARITY NUMBER: 1057036

McCABE FORD WILLIAMS
Chartered Accountants
2 The Links
HERNE BAY
Kent
CT6 7GQ

HERSDEN UNDER FIVES PROJECT

FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2021

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HERSDEN UNDER FIVES PROJECT

TRUSTEES ANNUAL REPORT

YEAR ENDED 31 MARCH 2021

The trustees have pleasure in presenting their report and the unaudited financial statements of the charity for the year ended 31 March 2021.

LEGAL STATUS

Constitution adopted on 22 November 1994 (as amended 24 January 1996, 17 June 1996 and 23 November 2011).

OBJECTIVES OF HERSDEN UNDER FIVES PROJECT

To enhance the development and education of children under the age of five by encouraging parents to understand and provide for the needs of their children through community groups.

ORGANISATION

Hersden under fives project is a single entity and is not connected with any other charity or company.

ACTIVITIES

The principal activity of the charity during the year was the educating and training of young children.

REVIEW OF DEVELOPMENTS, ACTIVITIES AND ACHIEVEMENTS

On comparison to last year, overall income has decreased by 3%. Expenditure has increased by 6%. The net incoming resources for the year ended 31 March 2021 show at £7,734 compared with £16,163 for the previous year.

THE TRUSTEES

The trustees who served the charity during the period were as follows:

Mrs Amanda Stanger
Mrs Anthea McLevy
Mr Andrew Kite
Jade Eley
Josh Fitz-Gerald
Katherine Rowberry
Kerry Bourton

The trustees have had due regard to guidance published by the Charity Commission on public benefit.

Recruitment and appointment of new trustees

The Charity recruits Trustees in accordance with its policy on Trustee recruitment with adherence to its policies on Equal Opportunity. Trustees are expected to commit to continued on-going development and ensure they are conversant with the latest legislation, best practice and responsibilities of running a charity.

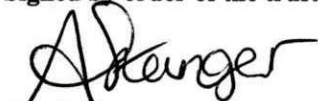
RISK MANAGEMENT

The trustees confirm that the major risks, to which the charity is exposed, as identified by the trustees, have been reviewed and that systems have been established to manage those risks.

RESERVES POLICY

We had unrestricted funds at 31 March 2021 of £35,195, which would cover 4.5 months expenditure. The standard for charities would be 3 to 6 months of expenditure as reserves.

Signed by order of the trustees



Mrs A Stanger

Approved by the trustees on 13th October 2021



Mr A M Kite

HERSDEN UNDER FIVES PROJECT

STATEMENT OF RESPONSIBILITIES OF THE TRUSTEES

YEAR ENDED 31 MARCH 2021

The Charities Act requires the Trustees to prepare financial statements for each financial year that give a true and fair view of the state of affairs of the charity at the end of the year and of the incoming and outgoing resources for the year then ended.

In preparing those financial statements, the Trustees are required to:

Select suitable accounting policies and then apply them consistently;

Make judgements and estimates that are reasonable and prudent;

State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and

Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue its activities.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011. The Trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

HERSDEN UNDER FIVES PROJECT

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
HERSDEN UNDER FIVES PROJECT**

YEAR ENDED 31 MARCH 2021

I report on the unaudited accounts of the charity for the year ended 31 March 2021 set out on pages 4 to 9.

RESPECTIVE RESPONSIBILITIES OF THE TRUSTEES AND THE INDEPENDENT EXAMINER

As the charity's Trustees you are responsible for the preparation of the accounts; you consider that the audit requirement of Section 144(2) of the Charities Act 2011 does not apply and that an independent examination is needed.

It is my responsibility to:

- examine the accounts (under Section 145 of the Charities Act 2011);
- follow the procedures laid down in the General Directions given by the Charity Commissioners (under Section 145(5)(b) of the Charities Act 2011); and
- state whether particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINER'S REPORT

My examination was carried out in accordance with the general directions given by the Charities Commissioners. An independent examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
 - (a) to keep accounting records in accordance with Section 130 of the 2011 Act; and
 - (b) to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Acthave not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name: LEIGH JONES FCCA



13th October 2021

McCABE FORD WILLIAMS
Chartered Accountants
2 The Links
Herne Bay
Kent
CT6 7GQ

HERSDEN UNDER FIVES PROJECT**STATEMENT OF FINANCIAL ACTIVITIES****YEAR ENDED 31 MARCH 2021**

		Total Funds	Total Funds
		2021	2020
	Note	£	£
INCOMING RESOURCES			
Donations	2	1,800	2,281
Income from charitable trading activities:			
Grants receivable	3	86,431	89,794
Charitable trading income	4	10,974	10,455
Interest receivable	5	9	11
Other income		-	-
		-----	-----
TOTAL INCOMING RESOURCES		99,214	102,541
		-----	-----
RESOURCES EXPENDED			
Costs of generating funds:			
Fundraising and publicity	6	13	459
Costs in furtherance of charitable objects	7		
Staff Costs		82,911	79,128
Depreciation and other costs	9	3,368	2,320
Support costs	7	4,588	3,923
Management and administration	8	600	548
		-----	-----
TOTAL RESOURCES EXPENDED	9	91,480	86,378
		-----	-----
NET INCOMING/(OUTGOING) RESOURCES FOR THE YEAR			
		7,734	16,163
Balances brought forward		27,461	11,298
		-----	-----
Balances carried forward		35,195	27,461
		=====	=====

All movements are in Unrestricted Funds

The notes on pages 6 to 9 form part of these financial statements

HERSDEN UNDER FIVES PROJECT

BALANCE SHEET

31 MARCH 2021

	Note	2021 £	2020 £
FIXED ASSETS			
Tangible assets	10	714	871
CURRENT ASSETS			
Stock	11	49	49
Debtors	12	-	-
Cash at bank and in hand		35,032	27,141
		<u>35,081</u>	<u>27,190</u>
CREDITORS: Amounts falling due within one year	13	<u>600</u>	<u>600</u>
NET CURRENT ASSETS		<u>34,481</u>	<u>26,590</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>35,195</u>	<u>27,461</u>
NET ASSETS		<u><u>35,195</u></u>	<u><u>27,461</u></u>
FUNDS			
Unrestricted:			
Charitable funds	14	35,195	27,461
TOTAL FUNDS		<u><u>35,195</u></u>	<u><u>27,461</u></u>

These financial statements were approved by the members of the committee on 13th October 2021 and are signed on their behalf by:


MRS A STANGER


MR A M KITE

The notes on pages 6 to 9 form part of these financial statements

HERSDEN UNDER FIVES PROJECT

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2021

1 ACCOUNTING POLICIES

Basis of accounting

The financial statements have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice "Accounting and Reporting by Charities" SORP 2015 (FRS 102) and the Charities Act 2011.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Equipment - 18% on reducing balance

Stock

Stock is valued at the lower of cost and net realisable value.

2 DONATIONS

	Total Funds 2021 £	Total Funds 2020 £
Donations	1,165	191
Fundraising Donations	635	2,090
	----- 1,800	----- 2,281
	=====	=====

3 GRANTS RECEIVABLE

	Total Funds 2021 £	Total Funds 2020 £
KCC Grants	81,224	89,794
Coronavirus Job Retention Scheme Grant	3957	-
KCC Cleaning Grant	500	-
KCC Collaboration Grant	750	-
	----- 86,431	----- 89,794
	=====	=====

4 CHARITABLE TRADING INCOME

	2021 £	2020 £
Charitable trading activities – income	10,974	10,455
	=====	=====

5 INTEREST RECEIVABLE

	Total Funds 2021 £	Total Funds 2020 £
Bank interest receivable	9	11
	=====	=====

HERSDEN UNDER FIVES PROJECT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2021

6 FUNDRAISING AND PUBLICITY

	Total Funds 2021 £	Total Funds 2020 £
Costs incurred	13	459

7 COSTS IN FURTHERANCE OF CHARITABLE OBJECTS

	Total Funds 2021 £	Total Funds 2020 £
Provision of charitable services:		
The educating and training of young children	82,911	79,128
Support costs:		
Support costs	4,588	3,923
	<u>87,499</u>	<u>83,051</u>

8 MANAGEMENT AND ADMINISTRATION

	Total Funds 2021 £	Total Funds 2020 £
Independent Examiner's fee	600	550
Bank charges	-	(2)
	<u>600</u>	<u>548</u>

9 TOTAL RESOURCES EXPENDED

	Staff Costs £	Other Costs £	Total Funds 2021	Total Funds 2020
Direct charitable expenditure	82,911	4,588	87,499	83,051
Fundraising and publicity	--	13	13	459
Management and administration	--	600	600	548
Depreciation and other costs	--	3,368	3,368	2,320
	<u>82,911</u>	<u>8,569</u>	<u>91,480</u>	<u>86,378</u>

The aggregate payroll costs were:

	2021 £	2020 £
Wages and salaries	70,472	66,633
Social Security costs	8,026	9,057
Pension costs	3,561	3,367
Training and other costs	852	71
	<u>82,911</u>	<u>79,128</u>

HERSDEN UNDER FIVES PROJECT

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2021

9 TOTAL RESOURCES EXPENDED (continued)

Particulars of employees:

The average number of full time equivalent staff employed by the charity during the financial year amounted to 5 (2020: 5).

There were no high paid staff during the year.

10 TANGIBLE FIXED ASSETS

	Equipment	
	£	
COST		
At 1 April 2020	5,704	
Additions	-	

At 31 March 2021	5,704	
	=====	
DEPRECIATION		
At 1 April 2020	4,833	
Charge for the year	157	

At 31 March 2021	4,990	
	=====	
NET BOOK VALUE		
At 31 March 2021	714	
	=====	
At 31 March 2020	871	
	=====	
11 STOCK		
	2021	2020
	£	£
Stock	49	49
	=====	=====
12 DEBTORS		
	2021	2020
	£	£
Trade debtors	-	-
	=====	=====
13 CREDITORS: Amounts falling due within one year		
	2021	2020
	£	£
Accruals	600	600
	=====	=====

HERSDEN UNDER FIVES PROJECT**NOTES TO THE FINANCIAL STATEMENTS****YEAR ENDED 31 MARCH 2021****14 ANALYSIS OF NET ASSETS IN UNRESTRICTED FUNDS**

	Tangible Fixed Assets £	Other Net Assets £	Total £
Unrestricted funds	714	34,481	35,195