

BARLOW PRE-SCHOOL

Charity No 1064990

Annual accounts for the period 1/8/20 to 31/7/21

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Officers' Report

The officers present their report together with the accounts of the Pre-school for the period ended 31 July 2021

Charitable Status

The Pre-school is a registered charity under section 4 of the Charities Act 1960, No 1064990 and is constituted by Deed of Trust.

Objectives and Activity

The objects of the Pre-School are to enhance the development and education of children under statutory school age irrespective of race, sex, or creed.

Activities undertaken to achieve this aim were similar to those undertaken in previous years and it is considered that the results and progress made during the year is consistent with the long-term aims of the Pre-school and with the Charity Commissions guidance on public benefit. The principal income for the Pre-School continues to be fees received from parents and local authorities, supplemented by donations and fund-raising efforts. Expenditure has been incurred at a level which ensures that staff-cover and training is maintained at all times, and that Pre-School is safe and well-equipped.

Pre-School is staffed by a highly capable team with a range of qualifications, which results in a significant proportion of the annual expenditure being incurred on wages, and is committed to maintaining staff training. The Pre-School currently occupies Barlow Village Hall, Barlow, Sheffield which is rented from Barlow Parish Council

During the period we have been able to continue to provide a high standard of education and facilities for many children and we would like to thank all staff, parents, carers, relations and friends for their continued hard work and assistance with the smooth running of Pre-School.

Financial Review and Reserves

The charity's reserves are the amounts the charity is free to spend, commit or designate freely. The amount of reserves so held at 31 July 2021 is shown on the Balance Sheet, under the heading 'Unrestricted Funds'.

The charity's policy in respect of these reserves is to utilise them in a manner that will have the greatest effect in achieving its objects, subject always to retaining sufficient resources on deposit to enable the charity to meet its obligations and ensure its ongoing capacity to achieve those objects.

All income from fund-raising activities are included within 'Unrestricted funds' and none is currently earmarked for specific projects.

Major risks to which the charity is exposed

The management committee has reviewed the major risks to which the charity is exposed and has established systems to mitigate those risks.

Management and Governance

The Pre-School is administered by the officers of the Management Committee consisting of volunteers, parents and other elected representatives in accordance with clause 10 of the charity's constitution. The constitution allows for a minimum of 3 and maximum of 12 members and gives the Committee the power to apply funds received as they think fit for the benefit of the charitable objectives.

Members are elected at the Annual General Meeting for renewable terms of one year in accordance with clause 12 of the charity's constitution. The members of the Management Committee elected at the Annual General Meeting held on 06 October 2020 were as follows:-

E Bolnton	- Chair	F Rooker	J Shaw
L Hinchliffe	- Treasurer	L Creswick	
C Simpson	- Secretary	S Briggs	

The outgoing members at that date were L Bellamy, P Baines and S Baines.

On appointment, new members are made aware of the role and responsibilities of the committee together with the administrative procedures and aims of the charity.

The Pre-school staff during the period ended 31 July 2021 principally comprised:

S Turner	- Manager	H Bagnall	C Brown	A Dapling	L Turner
A Walker	- Deputy	M Hall	C Bowskill	M Bratley	I Turner
K Wharton		N Tee	M Haslam	C Feeney	E Bagnall

In addition to the regular staff there was further staffing, during pre-school hours and for administrative purposes, by various temporary or relief staff and assistance from parents and carers as necessary.

Officers' Responsibilities

The officers of the Pre-school are required to prepare financial statements for each financial period which give a true and fair view of the state of the Pre-school's financial activities during the period and of its financial position at the period end. In preparing those financial statements the officers are required to:-

- select suitable accounting policies and then apply them consistently.
- make judgements and estimates that are reasonable and prudent
- prepare financial statements on the going concern basis unless it is inappropriate to presume that the Pre-school will continue its activities.

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

Achievements and performance

Although fees and funding provide the core finance, during the period Pre-school continued with various fundraising efforts, including those noted below. As in previous years these fundraising events have been well supported by parents, relatives and the local community. Pre-school would like to take this opportunity to thank the Parish Council for their support through these uncertain times.

Fundraising included a sponsored walk which took place in October 2020 but, of course, they couldn't all walk together so children counted their steps over a period of two weeks. Catherine from the committee organised a stall to raise money for pre-school. Bags2 school, photographs and assorted fundraising efforts were undertaken which contributed towards Halloween goodie bags, Christmas and other events for the children. Pyjama day, and a teddy bears picnic took place towards the end of the year. At the end of term party there was a refreshment stall and certificates for the children for the achievements.

Parents organised a Carnival float for Pre-school with a farming theme and also donated gardening equipment and materials for the vegetable plot so the children could grow vegetables. Continued support from parents and the local community in the form of donations, time and skills was gratefully received.

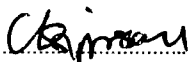
During the period we continued to liaise with various Early Years and Educational bodies thus ensuring that the quality of Pre-School is maintained. We have monitored the service provided and policies used to maintain our high standards and we are happy to accommodate visitors, parents and trainees or to demonstrate our working practices within the setting.

Independent Examiner

The financial records of the Charity are maintained by the Treasurer. Management information is produced, based on these records, at intervals during the academic year. The financial accounts are then produced and independently examined. It is the intention of the management committee to ask GRS Accounting Ltd to undertake the examination in the following year.

By order of the Board:

Secretary



Date: 18 October 2021

Independent Examiners Report to the trustees/members of Barlow Pre-School

I report on the accounts of Barlow Pre-school for the period ended 31 July 2021 which are set out on pages 1 to 11

Respective Responsibilities of the Management Committee and Examiner

The charity's trustees are responsible for the preparation of the accounts; The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to

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

Basis of Independent Examiners Report

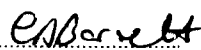
My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent Examiners Statement

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 requirements have not been met
 - i) to keep accounting records in accordance with section 130 of the Charities Act; and
 - ii) to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Charities Act;
- or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed.....



G Barrett

Qualification: FCA

Address ..17 Birley Brook Drive
Newbold
Chesterfield
S41 8XN

Date: 18 October 2021

Section A
Statement of financial activities
Incoming resources (Note 3)
Income and endowments from:

Donations and legacies

Charitable activities

Other trading activities

Investments

Separate material item of income

Other

Total
Resources expended (Note 6)
Expenditure on:

Raising funds

Charitable activities

Separate material item of expense

Other

Total
Net income/(expenditure) before investment

Net gains/(losses) on investments

Net income/(expenditure)

Extraordinary items

Transfers between funds

Other recognised gains/(losses):

Gains/losses on revaluation of fixed assets for charity's own use

Other gains/(losses)

Net movement in funds
Reconciliation of funds:

Total funds brought forward

Total funds carried forward

Unrestricted funds £	Restricted income funds £	Endowment funds £	Total this year £	Total last year £
10	-	-	10	993
99,705	-	-	99,705	98,706
-	-	-	-	-
1	-	-	1	53
-	-	-	-	-
3,870	-	-	3,870	1,847
103,586	-	-	103,586	101,600

1,137	-	-	1,137	846
104,755	-	-	104,755	94,652
-	-	-	-	-
3,043	-	-	3,043	2,263
108,935	-	-	108,935	97,760



-	5,349	-	-	5,349	3,839
-	-	-	-	-	-
-	5,349	-	-	5,349	3,839
-	-	-	-	-	-
-	-	-	-	-	-

-	-	-	-	-	
-	-	-	-	-	
-	5,349	-	-	5,349	3,839
-	-	-	-	-	-
25,543	-	-	25,543	21,704	
20,194	-	-	20,194	25,543	

Section B Balance sheet

	Unrestricted funds £	Restricted Income funds £	Endowment funds £	Total this year £	Total last year £
Fixed assets					
Intangible assets (Note 15)	-	-	-	-	-
Tangible assets (Note 14)	10	-	-	10	14
Heritage assets (Note 16)	-	-	-	-	-
Investments (Note 17)	-	-	-	-	-
Total fixed assets	10	-	-	10	14
Current assets					
Stocks (Note 18)	400	-	-	400	400
Debtors (Note 19)	725	-	-	725	725
Investments (Note 17)	-	-	-	-	-
Cash at bank / in hand (Note 20)	32,034	-	-	32,034	31,028
Total current assets	33,159	-	-	33,159	32,153
Creditors: amounts falling due within 12m (Note 21)	12,721	-	-	12,721	6,623
Net current assets/(liabilities)	20,438	-	-	20,438	25,529
Total assets less current liabilities	20,448	-	-	20,448	25,543
Creditors: amounts falling due after 12m (Note 21)	-	-	-	-	-
Provisions for liabilities	-	-	-	-	-
Total net assets or liabilities	20,448	-	-	20,448	25,543
Funds of the Charity					
Endowment funds (Note 26)	-	-	-	-	-
Restricted income funds (Note 26)	-	-	-	-	-
Unrestricted funds	20,194	-	-	20,194	25,543
Revaluation reserve	-	-	-	-	-
Total funds	20,194	-	-	20,194	25,543

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

Signature	Print Name	Date of approval dd/mm/yyyy
	E BOINTON - Chair	18/10/2021
	L HINCHLIFFE- Treasurer	18/10/2021

Note 1 Basis of preparation**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 financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

The accounts are prepared under the following accounting convention and include the results of the charity's operations which are described in the Trustees' Report and all of which are continuing.

Financial reporting standard 102 - reduced disclosure exemptions

The charity has taken advantage of the following disclosure exemption in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

1.2 Going concern

There are no material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern.

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.

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period.

1.5 Material prior year errors

No material prior year errors have been identified in the reporting period.

Note 2 Accounting policies**2.1 Reconciliation with previously generally accepted accounting practice**

The nature of each accounting policy is unchanged from previous periods.

2.2 Income**Recognition of 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.

The income from fundraising ventures is shown gross, and associated costs included in fundraising costs.

No permanent endowments have been received in the period.

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.

Grants and donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met.

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.

Government grants

The charity has received fees from the Local Authority and no other specific government grants in the reporting period.

Donated goods

Pre-School receives donated goods for use in its charitable activities but it is impractical to measure their value on receipt. By their nature these goods are generally for immediate use/consumption and no carrying value is recognised for the minimal amount of stock held.

Donated services and facilities

Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably and it is practical to do so.

Support costs

The charity has incurred expenditure on support costs.

Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

Interest, royalties and dividends

This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

Income from membership subscriptions

Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.

Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.

Settlement of insurance claims

Insurance claims are only included in the SoFA when the general income recognition criteria are met and are included as an item of other income in the SoFA.

2.3 Expenditure and liabilities

Liability recognition

Governance and support costs

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing. Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Redundancy cost

The charity made no redundancy payments during the reporting period.

Deferred income

No material item of deferred income has been included in the accounts.

Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts

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

Basic financial instruments

The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS 102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS 102 SORP.

2.4 Assets

Tangible fixed assets for use by charity

Assets are capitalised if they can be used for more than one year, and cost at least £750

Assets are valued at cost and depreciated over their estimated useful life.

Equipment - 20% reducing balance

Intangible fixed assets

The charity has no 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.

Stocks

Stocks held as part of a charitable activity are measured at the lower of cost and net realisable value based on the service potential provided by items of stock.

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.

Note 3

Analysis of income

Analysis

Donations and legacies:

Donations and gifts

General grants provided by government/other charities

Training grant

Total

Charitable activities:

Fees and Local authority funding

Total

Other trading income

None

Total

Income from investments:

Interest income

Other

Total

Separate material income items:

Fundraising

Total

Conversion of endowment funds into income

Gain on disposal of tangible fixed asset held for charity's use

Gain on disposal of a programme related investment

Royalties from the exploitation of intellectual property rights

Other

Total

TOTAL INCOME

	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year
	10	-	-	10	993
	-	-	-	-	-
	-	-	-	-	-
Total	10	-	-	10	993
	99,705	-	-	99,705	98,706
	-	-	-	-	-
Total	99,705	-	-	99,705	98,706
	-	-	-	-	-
Total	-	-	-	-	-
	1	-	-	1	53
	-	-	-	-	-
Total	1	-	-	1	53
	3,870	-	-	3,870	1,847
	-	-	-	-	-
Total	3,870	-	-	3,870	1,847
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Total	-	-	-	-	-
TOTAL INCOME	103,586	-	-	103,586	101,600

Note 4 Analysis of receipts of government grants

During the year the charity received funding from the Local Authority for charitable purposes together with other grants as detailed below.

Description	This year	Last year
	£	£
Local Authority Funding		
Other		
Pre-School Fees	83,025	80,005
n/a	-	-
Total	83,025	80,005

There were no unfulfilled conditions and other contingencies attaching to any grants and funding that have been recognised in income.

Note 5 Donated goods, facilities and services

The charity receives assistance, in the form of work carried out by unpaid volunteers and other donated goods for use in its charitable activities, which are not recognised in these accounts.

Pre-School receives donated goods for use in its charitable activities but it is impractical to measure their value on receipt. By their nature these goods are generally for immediate use/consumption and no carrying value is recognised for the minimal amount of stock held.

There were no unfulfilled conditions and other contingencies attaching to resources from donated goods and services not recognised in income.

Note 6 Analysis of expenditure**Analysis****Expenditure on raising funds:**

Staging fundraising events

Operating charity shops

Rent collection, property repairs and maintenance charges

Total expenditure on raising funds

Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year
			£	£
1,137	-	-	1,137	846
-	-	-	-	-
-	-	-	-	-
1,137	-	-	1,137	846

Expenditure on charitable activities

Wages and salaries

Materials, Equipment, Trips and consumables

Premises rental

Equipment depreciation

Total expenditure on charitable activities

96,500	-	-	96,500	92,249
3,191	-	-	3,191	1,479
5,060	-	-	5,060	920
4	-	-	4	4
104,755	-	-	104,755	94,652

Separate material item of expense

Insurance

Professional fees

Training, courses and dbs

Total

832	-	-	832	823
1,104	-	-	1,104	758
1,107	-	-	1,107	1,052
3,043	-	-	3,043	2,633

Other**Total other expenditure**

-	-	-	-	-
-	-	-	-	-

TOTAL EXPENDITURE

108,935	-	-	108,935	98,131
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Note 7 Extraordinary items

There were no extraordinary items requiring additional disclosure during the year.

Note 8 Funds received as agent or co-operative income

There were no funds received as agent or co-operative funds with other charities to achieve economies in purchases/sales of goods

Note 9 Support Costs

Support cost (examples)	Basis of allocation (Describe method)	Raising funds £	Charitable Activities £	Other £	Grand total £
Staff resources	Costs attributable to activity	-	96,500	-	96,500
Materials and sundry running costs	Costs attributable to activity	1,137	3,191	-	4,328
Rent and insurance	Costs attributable to activity	-	5,060	832	5,892
Depreciation	Costs attributable to activity	-	4	-	4
Professional fees	Governance costs not attributable to activity	-	-	2,211	2,211
Total		1,137	104,755	3,043	108,935

During the year the primary activity of the charity was the provision of education and the majority of staffing and other costs relate directly to this activity. Any other costs specific to fundraising are allocated directly to that activity. There are no costs incurred which are apportioned across activities.

Note 10 **Details of certain items of expenditure**
10.1 Fees for examination of the accounts

Independent examiner's fees

Assurance services other than audit or independent examination

Tax advisory fees

Other fees (for example: financial advice, consultancy, accountancy services) paid to the

This year £	Last year £
-	-
-	-
-	-
1,104	900

Note 11 **Paid employees**

11.1 Staff Costs

Salaries and wages (net of CJRS)

Social security costs

Pension costs (defined contribution scheme)

Other employee benefits

Total staff costs

This year £	Last year £
95,731	91,351
-	-
769	898
-	-
96,500	92,249

Total amount paid to key management personnel for services to the charity

These personnel are included in staff costs for the provision of educational services.

Trustees received no remuneration for their services in the running of the charity.

There are no staff working for the charity whose contracts are with and are paid by a related party.

29998	28957
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11.2 Average head count in the year

Fundraising

Charitable Activities

Governance

Other

Total

This year Number	Last year Number
-	-
15	14
-	-
-	-
15	14

11.3 Ex-gratia payments to employees and others (excluding trustees)

During the year there were no ex-gratia payments to employees and others.

11.4 Redundancy payments

During the year there were no redundancy payments to employees and others.

Note 12 **Defined contribution pension scheme or defined benefit scheme**

The staging date for Auto enrolment purposes was 1 August 2016 and a scheme has been in operation since that date with The Peoples Pension.

Note 13 **Grantmaking**

During the year no grants or donations were made by the charity.

Note 14 **Tangible fixed assets**

14.1 Cost or valuation

At the beginning of the year

Additions

Revaluations

Disposals

Transfers *

At end of the year

Equipment £	Total £
5,622	5,622
-	-
-	-
-	-
-	-
5,622	5,622

14.2 Depreciation and Impairments

At beginning of the year

Disposals

Depreciation

Impairment

Transfers*

At end of the year

25% Reducing balance	
5,608	5,608
-	-
4	4
-	-
-	-
5,612	5,612

14.3 Net book value

Net book value at the beginning of the year

Net book value at the end of the year

14	14
10	10

Note 15 **Intangible assets**

There were no intangible assets held during the year.

Note 16 **Heritage assets**

There were no heritage assets held during the year.

Note 17 Investments, guarantees and loans**17.1 Investment assets**

There were no investment assets held during the year apart from a small deposit account which is operated in conjunction with the bank current account.

17.2 Guarantees and loans

There were no guarantees or loans made to or on behalf of a third party

Note 18 Stocks**Charitable activities:**

Stock of stationery and materials

This year	Last year
£	£
400	400

Note 19 Debtors and prepayments**Trade debtors****Prepayments and accrued income****Other debtors****Total**

There are no debtors recoverable in more than 1 year.

This year	Last year
£	£
0	0
725	725
0	0
725	725

Note 20 Cash at bank and in hand**Short term deposits****Cash at bank and on hand****Other****Total**

This year	Last year
£	£
9,373	9,373
22,661	21,655
-	-
32,034	31,028

Note 21 Creditors and accruals**21.1 Analysis of creditors****Bank loans and overdrafts****Trade creditors****Other creditors****Accruals and deferred income****Total**

There are no creditors payable in more than 1 year.

Amounts falling due within one year	
This year	Last year
£	£
-	-
-	-
-	-
12,721	6,623
12,721	6,623

21.2 Deferred income

There is no deferred income at the balance sheet date.

Note 22 Financial risk assessment and control

The risk of losses arising from unpaid debts and being unable to meet short term liabilities is minimal as the finances are closely monitored and controlled by the Management Committee. Amounts receivable are collected on a timely basis, outgoings are tightly controlled and there are no loans or overdraft facilities available. Financial assets, in the form of security to third parties, are not given by the Charity.

Note 23 Contingent liabilities and contingent assets

At the period end the Charity had no contingent assets and the Management Committee are not aware of any contingent liabilities.

Note 25 Events after the end of the reporting period

The Management committee are not aware of any events arising after the reporting period which should be noted to ensure

Note 26 Charity funds**26.1 Details of material funds held and movements during the CURRENT reporting period**

Fund names, type, purposes and restrictions.	Fund balances	Income £	Expenses £	Transfers £	Gains/losses £	Fund £
Unrestricted Funds	25,543	103,586	- 108,935	-	-	20,194
Other funds	N/a	-	-	-	-	-
Total Funds	25,543	103,586	- 108,935	-	-	20,194

26.2 Details of material funds held and movements during the PREVIOUS reporting period

Fund names, type, purposes and restrictions.	Fund balances	Income £	Expenses £	Transfers £	Gains/losses £	Fund £
Unrestricted Funds	21,704	101,600	- 97,760	-	-	25,543
Other funds		-	-	-	-	-
Total Funds	21,704	101,600	- 97,760	-	-	25,543

There are no designated funds, or transfer between funds as all funds are unrestricted.

Note 27 Transactions with trustees and related parties**27.1 Trustee remuneration and benefits**

None of the trustees have been paid remuneration or received other benefits from an employment with the charity or a related entity.

27.2 Trustees' expenses

No trustee expenses have been incurred

27.3 Transaction(s) with related parties

There have been no related party transactions in the reporting period

Note 28 Additional Disclosures

There are no significant matters which are not covered in other notes and which need to be included to provide a proper understanding of the accounts.