

BARLOW PRE-SCHOOL

Charity No 1064990

Annual accounts for the period 1/8/23 to 31/7/24

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Officers' Report

The officers present their report together with the accounts of Barlow Pre-school for the period ended 31 July 2024

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.

Main activities undertaken in relation to those purposes during the year

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.

Main activities undertaken to further the charity's purpose for the public benefit

Preschools work, whilst local in nature, benefits society at large through the education of young people and improving their awareness of the world around them. We also maintain close links with local schools and community which results in mutual support.

We maintain some outdoor play area outside the Village Hall, including a Gazebo purchased last year, and this is available for use by the community outside preschool hours.

The trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

Main achievements and performance of the charity during the year.

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

Financial review of the position at the reporting date, 31 July 2024

The trustees consider the financial performance by the charity during the year to have been satisfactory.

The surplus for the year represents income generated from principal funding sources less normal running costs

Policies on reserves and adequacy of assets available

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 2024 is shown on the Balance Sheet under the heading 'Unrestricted Funds' and, as there are no restricted or designated funds, can be used at the discretion of the trustees, as referred to in the accounting policies.

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.

It is therefore considered prudent to maintain a level of reserves that will ensure a level of continuity and the ability to adjust to fluctuations in demand and other economic changes

The Trustees are satisfied that the charity's funds are available and adequate to fulfil its obligations and the level of reserves is reviewed regularly.

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 4th October 2023 were as follows:-

| | | |
|----------------------|----------|---------------|
| J Botham - Chair | S Leeson | L Heptinstall |
| R Twigg - Treasurer | F Rooker | H Banks |
| M Morton - Secretary | L Barnes | R Kelsey |

The outgoing members at that date were E Bointon, L Hinchliffe, C Oldfield and E Johnson

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 2024 principally comprised:

| | | | |
|---------------------------|------------|----------|-----------|
| J Staley - Manager | J Raybould | L Turner | S Staley |
| A Walker - Deputy | C Brown | M Morton | C Feeney |
| H Bagnall (left April 24) | M Haslam | J Kirk | M Preston |

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.

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. These fundraising events have been well supported by parents, relatives and the local community.

Fundraising included Christmas and Easter activities, Family Fun day, Sponsored Read and Pumpkin Rolling together with other events and the end of term party.

Support from Barlow Carnival Committee and St Lawrence Church, and their generous donation in the year, was greatly appreciated

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

Independent Examiner

The financial records of the Charity are regularly maintained and management information produced 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: 02 October 2024

Independent Examiners Report to the trustees of Barlow Pre-School

I report to the trustees on the accounts of the above named for the year ended ended 31 July 2024

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.

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 Examiners Statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination 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;
- the accounts did not accord with the accounting records
- 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.

Signed.....

G Barrett

Qualification: FCA

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

Date: 02 October 2024

Section A Statement of financial activities

| | Unrestricted funds £ | Restricted income funds £ | Total this year £ | Total last year £ |
|---|----------------------------|---------------------------------|----------------------|----------------------|
| Incoming resources (Note 3) | | | | |
| Income and endowments from: | | | | |
| Donations and legacies | 3,400 | - | 3,400 | 10,460 |
| Charitable activities | 156,978 | - | 156,978 | 110,039 |
| Other trading activities | - | - | - | - |
| Investment income | 311 | - | 311 | 59 |
| Separate material item of income | 4,102 | - | 4,102 | 2,212 |
| Other | - | - | - | - |
| Total | 164,791 | - | 164,791 | 122,770 |
| Resources expended (Note 6) | | | | |
| Expenditure on: | | | | |
| Raising funds | - | - | - | - |
| Charitable activities | 133,197 | - | 133,197 | 118,911 |
| Separate material item of expense | - | - | - | - |
| Other | 2,528 | - | 2,528 | 2,331 |
| Total | 135,725 | - | 135,725 | 121,242 |
| Net income/(expenditure) before investment | 29,066 | - | 29,066 | 1,528 |
| Net gains/(losses) on investments | - | - | - | - |
| Net income/(expenditure) | 29,066 | - | 29,066 | 1,528 |
| 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 | 29,066 | - | 29,066 | 1,528 |
| Reconciliation of funds: | | | | |
| Total funds brought forward | 29,330 | - | 29,330 | 27,802 |
| Total funds carried forward | 58,396 | - | 58,396 | 29,330 |

Section B Balance sheet

| | | Unrestricted funds £ | Restricted income funds £ | Total this year £ | Total last year £ |
|--|-----------|----------------------------|---------------------------------|----------------------|----------------------|
| Fixed assets | | | | | |
| Intangible assets | (Note 15) | - | - | - | - |
| Tangible assets | (Note 14) | - | - | - | - |
| Heritage assets | (Note 16) | - | - | - | - |
| Investments | (Note 17) | - | - | - | - |
| Total fixed assets | | - | - | - | - |
| Current assets | | | | | |
| Stocks | (Note 18) | 400 | - | 400 | 400 |
| Debtors | (Note 19) | 1,202 | - | 1,202 | 875 |
| Investments | (Note 17) | - | - | - | - |
| Cash at bank / in hand | (Note 20) | 78,145 | - | 78,145 | 42,932 |
| Total current assets | | 79,747 | - | 79,747 | 44,207 |
| Creditors: amounts falling due within 12m | (Note 21) | 21,351 | - | 21,351 | 14,877 |
| Net current assets/(liabilities) | | 58,396 | - | 58,396 | 29,330 |
| Total assets less current liabilities | | 58,396 | - | 58,396 | 29,330 |
| Creditors: amounts falling due after 12m | (Note 21) | - | - | - | - |
| Provisions for liabilities | | - | - | - | - |
| Total net assets or liabilities | | 58,396 | - | 58,396 | 29,330 |
| Funds of the Charity | | | | | |
| Endowment funds (Note 26) | | - | - | - | - |
| Restricted income funds (Note 26) | | - | - | - | - |
| Unrestricted funds | | 58,396 | - | 58,396 | 29,330 |
| Revaluation reserve | | - | - | - | - |
| Total funds | | 58,396 | - | 58,396 | 29,330 |

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

| Signature | Print Name | Date of approval dd/mm/yyyy |
|-----------|---------------------|--------------------------------|
| | J BOTHAM (Chair) | 02/10/2024 |
| | R TWIGG (Treasurer) | 02/10/2024 |

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 | 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. |
| 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> |
| 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 11.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP. |
| 2.4 Assets | |
| Tangible fixed assets for use by charity | <p>Assets are capitalised if they can be used for more than one year, and cost at least £1000</p> <p>Assets are valued at cost and depreciated over their estimated useful life.</p> <p>Equipment - 20% reducing balance</p> |
| 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

Other

Total**Charitable activities:**

Local authority funding

Fees received

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 | Total funds | Prior year |
|---------------------|--------------------|-------------------------|-------------|------------|
| | 3,400 | - | 3,400 | 465 |
| | - | - | - | 9,995 |
| | - | - | - | - |
| Total | 3,400 | - | 3,400 | 10,460 |
| | | | | |
| | 111,437 | - | 111,437 | 83,107 |
| | 45,541 | - | 45,541 | 26,932 |
| Total | 156,978 | - | 156,978 | 110,039 |
| | | | | |
| | - | - | - | - |
| Total | - | - | - | - |
| | | | | |
| | 311 | - | 311 | 59 |
| | - | - | - | - |
| Total | 311 | - | 311 | 59 |
| | | | | |
| | 4,102 | - | 4,102 | 2,212 |
| | - | - | - | - |
| Total | 4,102 | - | 4,102 | 2,212 |
| | | | | |
| | - | - | - | - |
| | - | - | - | - |
| | - | - | - | - |
| | - | - | - | - |
| | - | - | - | - |
| Total | - | - | - | - |
| | | | | |
| TOTAL INCOME | 164,791 | - | 164,791 | 122,770 |

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

| | Description | This year £ | Last year £ |
|-------------------------|-----------------|----------------|----------------|
| Local Authority Funding | Pre-School Fees | 111,437 | 83,107 |
| Other | n/a | - | - |
| | Total | 111,437 | 83,107 |

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

| | Unrestricted funds | Restricted income funds | Total funds £ | Prior year £ |
|---|--------------------|-------------------------|------------------|-----------------|
| Expenditure on raising funds: | | | | |
| Staging fundraising events | - | - | - | - |
| Operating charity shops | - | - | - | - |
| Rent collection, property repairs and maintenance charges | - | - | - | - |
| Total expenditure on raising funds | - | - | - | - |
| Expenditure on charitable activities | | | | |
| Wages and salaries | 119,582 | - | 119,582 | 100,678 |
| Training, courses and dbs | 2,699 | - | 2,699 | 631 |
| Materials, Equipment, Trips and consumables | 4,967 | - | 4,967 | 3,397 |
| Services for clubs | 2,982 | - | 2,982 | 1,235 |
| Premises rental | 2,860 | - | 2,860 | 2,530 |
| Equipment expensed and repairs | 107 | - | 107 | 10,440 |
| Total expenditure on charitable activities | 133,197 | - | 133,197 | 118,911 |
| Separate material item of expense | | | | |
| Other | - | - | - | - |
| Other | - | - | - | - |
| Total | - | - | - | - |
| Other | | | | |
| Insurance | 1,158 | - | 1,158 | 864 |
| Equipment depreciation | - | - | - | 6 |
| Professional fees | 1,370 | - | 1,370 | 1,461 |
| Total other expenditure | 2,528 | - | 2,528 | 2,331 |
| TOTAL EXPENDITURE | 135,725 | - | 135,725 | 121,242 |

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 | Raising funds £ | Charitable Activities £ | Other £ | Grand total £ |
|------------------------------------|--------------------------|--------------------|----------------------------|------------|------------------|
| Staff resources | Attributable by activity | - | 122,281 | - | 122,281 |
| Materials and sundry running costs | Attributable by activity | - | 5,074 | - | 5,074 |
| Rent and insurance | Attributable by activity | - | 2,860 | 1,158 | 4,018 |
| Depreciation | Attributable by activity | - | - | - | - |
| Professional fees | Governance costs not | - | 2,982 | 1,370 | 4,352 |
| Total | | - | 133,197 | 2,528 | 135,725 |

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 £ |
|----------------|----------------|
| 550 | 600 |
| - | - |
| - | - |
| 820 | 861 |

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 £ |
|----------------|----------------|
| 117,570 | 99,354 |
| - | - |
| 2,012 | 1,324 |
| - | - |
| 119,582 | 100,678 |

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.

| | |
|-------|-------|
| 37489 | 31546 |
|-------|-------|

There are no staff working for the charity whose contracts are with and are paid by a related party.
 No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60000
 Trustees received no remuneration for their services in the running of the charity.

11.2 Average head count in the year

Fundraising
 Charitable Activities
 Governance
Total

| This year Number | Last year Number |
|---------------------|---------------------|
| - | - |
| 12 | 11 |
| - | - |
| 12 | 11 |

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
 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
 At end of the year

| | |
|-----------------|-------|
| 25% Reducing | |
| 5,622 | 5,622 |
| - | - |
| - | - |
| 5,622 | 5,622 |

14.3 Net book value

Net book value at the beginning of the year
 Net book value at the end of the year

| | |
|---|---|
| - | - |
| - | - |

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 |
| 1202 | 875 |
| 0 | 0 |
| 1202 | 875 |

Note 20 Cash at bank and in hand

Short term deposits

Cash at bank and on hand

Other

Total

| This year | Last year |
|-----------|-----------|
| £ | £ |
| 57,813 | 11,235 |
| 20,332 | 31,697 |
| - | - |
| 78,145 | 42,932 |

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 |
| £ | £ |
| - | - |
| - | - |
| 18,539 | 12,286 |
| 2,812 | 2,591 |
| 21,351 | 14,877 |

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 24 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

Note 25 Charity funds**25.1 Details of material funds held and movements during the CURRENT reporting period**

| Fund names, type, purposes and restrictions. | Fund balances | | Income £ | Expenses £ | Transfers £ | Fund balances c/ £ |
|--|---------------|--|----------------|------------------|----------------|-----------------------|
| Unrestricted Funds | 29,330 | | 164,791 | - 135,725 | - | 58,396 |
| Other Funds | n/a | | - | - | - | - |
| Total Funds | 29,330 | | 164,791 | - 135,725 | - | 58,396 |

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

| Fund names, type, purposes and restrictions. | Fund balances | | Income £ | Expenses £ | Transfers £ | Fund balances c/ £ |
|--|---------------|--|----------------|------------------|----------------|-----------------------|
| Unrestricted Funds | 27,802 | | 122,770 | - 121,242 | - | 29,330 |
| Other Funds | n/a | | - | - | - | - |
| Total Funds | 27,802 | | 122,770 | - 121,242 | - | 29,330 |

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

Note 26 Transactions with trustees and related parties**26.1 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.

26.2 Trustees' expenses

No trustee expenses have been incurred

26.3 Trustee loans

There have been loans to or from Trustees in the reporting period

26.4 Transaction(s) with related parties

There have been no related party transactions in the reporting period

Note 27 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.