

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2021
FOR
EARLY CHILDHOOD PROJECT

Chariot House Limited
Chartered Accountants
44 Grand Parade
Brighton
East Sussex
BN2 9QA

EARLY CHILDHOOD PROJECT

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FOR THE YEAR ENDED 31ST MARCH 2021

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EARLY CHILDHOOD PROJECT

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31ST MARCH 2021**

The trustees present their report with the financial statements of the charity for the year ended 31st March 2021. The trustees have adopted the provisions of 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 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Objectives and aims

To promote educational and social welfare of children under the age of nine years, without distinction of race, nationality, ethnic or national origin, religion, gender, sexuality, social class, disability or age by providing advice and support to parents, carers and workers concerned with the education and social welfare of children.

Mission Statement:

The Early Childhood Project believes that all children have the right to develop in a positive environment free from prejudice and discrimination. The Project, a registered charity, works positively to combat bias of every kind in co-operation with others across Brighton and Hove. The Early Childhood Project provides information, resources and support to all those people involved in young children's care, play and education.

The Aims of the Early Childhood Project are:

- To provide a Toy Library service, information and social media to existing Early Childhood Project Members and to develop the scheme to include more families and voluntary, statutory and private sector organisations wishing to ensure that anti-bias equal opportunity awareness and children's rights is a part of their work.
- To provide and develop resources, including online, that support users in establishing anti-bias practice and equal opportunities and enable access to these resources.
- To enable groups to access resources that reflect all people, all children in a positive way, irrespective of race, disability, marital status, age, gender identity, social class, religion or differences in family lifestyle and culture.
- To provide advice, support and information in Brighton and Hove and district throughout local networks to statutory and community initiatives.
- To provide support, information, resources and anti-bias training to workers and professionals working in early years play, care and education and to work co-operatively with their support networks and colleagues.
- To remain aware and responsive to political and social changes within our areas of work, as they arise, locally and nationally.
- To develop partnerships and work co-operatively with people both employed and working voluntarily with children, in order to share knowledge, understanding, skills and expertise.

Public benefit

In planning the activities of the Early Childhood Project for the year, the Trustees kept in mind the Charity Commission's guidance on public benefit and the duties set out in Section 17(5) of the Charities Act 2011. By working to the aims listed above, the Trustees identify the value that the work of the charity has to parents, carers and those employed and working voluntarily with young children. This in turn, adds value to the lives of the young children in their care. It is the Trustees' commitment that the benefit of the work of the charity should be accessible to as many people as possible as detailed in the charity's objectives, thus improving their equality of opportunities.

EARLY CHILDHOOD PROJECT

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31ST MARCH 2021**

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Quickly adjusting how we planned and worked so the charity could continue to provide services to families became the priority as the global Covid pandemic took hold in April 2020. Our toy library and office base at Tarnier Children's centre was inaccessible for health and safety reasons for over eighteen months.

- The challenge to 'learn' Zoom technology and become confident and proficient was the first hurdle but within a week we were 'meeting' online.
- With no children centres and branch libraries open for our usual city council commissioned drop-in play sessions, we set up a weekly Zoom online open access group for children and their parents/carers. This weekly get together, with a carefully planned curriculum-based scenario of a themed story and singing with ample time for children to each choose a song and to 'show and tell' their drawings, toys, even on three occasions a new sibling, and to see other children, was well received and is ongoing.
- The popularity of these sessions encouraged us to set up our own YouTube channel, recording each weekly scenario away from the group.
- A weekly toy library newsletter became a reliable and multilingual source of health information updates and signposting to support and inform families, reaching over 700 inboxes each week. Each newsletter has a child friendly low-cost recipe and a no cost play activity for young children, an online children's art gallery and photos of pets.
- Other agencies used the newsletter to reach families beyond their own networks. Most successfully was a collaboration with South East Dance who commissioned dance sessions for young children which were accessed via the newsletter and free online resources from Brighton & Hove City Council's Library service.
- Life for families during various lockdowns and periods of isolation was very hard, particularly for those digitally excluded and reliant on the foodbank. Using our networks, we realised that some children had no access to play resources. Judy Simon, our Equalities Playworker, designed and put together themed 'play packs', which over a six week run provided a useful collection of lovely art and craft resources. Special one-off packs supporting children who were in isolation were also given.
- This became an easy and popular project to fundraise for! Special thanks go to Judy, our Trustee Theo, and the many individuals who have sponsored this popular scheme. Thanks too to Trustee Chris for helping collate and deliver packs to doorsteps across the city!
- We have also had Zoom meetings for our gender issues discussion group, Jill & Jack, offering helpful support, in particular to families with very young gender questioning children.
- The Trustees and workers have continued to meet monthly via Zoom; we held the 2020 AGM online.
- Our role representing families who are hard to reach has continued throughout the year, alerting service providers, signposting families, and agencies to each other and raising awareness of the difficulties faced by so many who had no voice in the city.

Our current position and future plans

- We are now able to access the toy library base and we offer a variation of a 'click and collect' toy library service for families and pre-school settings across the city.
- Until such times as the toy library can once again be accessed by families, the Trustees have decided to provide the toy library service free to families.
- Our newsletter, zoom 'groups', play packs and YouTube channel continue.
- We await the outcome of the early years consultation programme undertaken across the city.
- We have proven that the charity is hugely adaptable, flexible and can rise to a change in circumstances quickly. We are ready to again adapt services we offer so we can continue to support families, champion children's rights and reach the hard to reach.

EARLY CHILDHOOD PROJECT

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31ST MARCH 2021**

FINANCIAL REVIEW

Reserves policy

During 2020/2021 ECP was very successful in gaining community donations towards the play pack project materials. ECP subsequently was successful in gaining a National Lottery grant for this project and the excess community donations (£3,000) have been restricted in the reserve, and are applied to 2021-22's budget for the purchase of Material and Toys to be distributed through Play and Toy packs. ECP's staff team and volunteers contributed a huge extra effort in the year to respond to the pandemic, and for-went paid staff hours that could have been claimed, as a result ECP has a surplus this year. This boost to the reserve is vital as in the coming years we anticipate great changes in statutory services and the charitable sector; the reserves give ECP security to, if necessary, find premises and retain staffing, and also to initiate new work.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

The organisation is a charity registered on 26 February 1998, registered number 1068309.

The charity was established under a constitution adopted on 6 October 1997. Under this constitution, the Trustees are elected at the Annual General Meeting.

Organisational structure

The charity is run by a Board of Trustees who delegate the day to day operation to the Project Co-ordinator, Clair Barnard, and staff.

Working Name

Early Childhood Project

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1068309

Principal address

Turner Childrens Centre
Ivory Place
Brighton
East Sussex
BN2 9QE

Trustees

Ms A J Lewis
C J Randall
Ms N Carr (resigned 14/7/2021)
Ms J Hill (resigned 14/7/2021)
T Wilkinson
Mx C Stray (appointed 14/7/2021)
T Hutchinson (appointed 14/7/2021)

EARLY CHILDHOOD PROJECT

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31ST MARCH 2021**

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

Chariot House Limited
Chartered Accountants
44 Grand Parade
Brighton
East Sussex
BN2 9QA

Bankers

HSBC
153 North Street
Brighton
East Sussex
BN1 1SW

STATEMENT OF TRUSTEES' RESPONSIBILITIES


The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

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 Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They 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.

Approved by order of the board of trustees on 20.10.21 and signed on its behalf by:



Ms A J Lewis - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
EARLY CHILDHOOD PROJECT**

Independent examiner's report to the trustees of Early Childhood Project

I report to the charity trustees on my examination of the accounts of Early Childhood Project (the Trust) for the year ended 31st March 2021.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

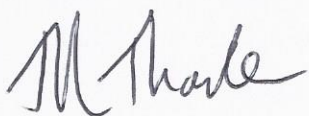
I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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.



P J Thacker
Chariot House Limited
Chartered Accountants
44 Grand Parade
Brighton
East Sussex
BN2 9QA

Date:

2 Nov 2021

EARLY CHILDHOOD PROJECT**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST MARCH 2021**

	Notes	Unrestricted fund £	Restricted funds £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	26,271	20,717	46,988	35,142
Charitable activities	3				
Membership		-	-	-	510
Other		150	-	150	-
Other income		<u>632</u>	<u>-</u>	<u>632</u>	<u>-</u>
Total		27,053	20,717	47,770	35,652
EXPENDITURE ON					
Charitable activities	4				
Staff Costs		5,506	20,717	26,223	31,074
Project Costs		3,588	-	3,588	1,069
Administration Costs		3,602	-	3,602	3,168
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total		12,696	20,717	33,413	35,311
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
NET INCOME		14,357	-	14,357	341
RECONCILIATION OF FUNDS					
Total funds brought forward		11,407	-	11,407	11,066
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS CARRIED FORWARD		<u>25,764</u>	<u>-</u>	<u>25,764</u>	<u>11,407</u>

The notes form part of these financial statements

EARLY CHILDHOOD PROJECT**BALANCE SHEET****31ST MARCH 2021**

	Notes	Unrestricted fund £	Restricted funds £	2021 Total funds £	2020 Total funds £
CURRENT ASSETS					
Cash at bank		29,029	-	29,029	13,170
CREDITORS					
Amounts falling due within one year	9	(3,265)	-	(3,265)	(1,763)
NET CURRENT ASSETS		<u>25,764</u>	<u>-</u>	<u>25,764</u>	<u>11,407</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>25,764</u>	<u>-</u>	<u>25,764</u>	<u>11,407</u>
NET ASSETS		<u>25,764</u>	<u>-</u>	<u>25,764</u>	<u>11,407</u>
FUNDS	10				
Unrestricted funds				<u>25,764</u>	<u>11,407</u>
TOTAL FUNDS				<u>25,764</u>	<u>11,407</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 20.10.21 and were signed on its behalf by:

A J Lewis
A J Lewis - Trustee

The notes form part of these financial statements

EARLY CHILDHOOD PROJECT

NOTES TO THE FINANCIAL STATEMENTS **FOR THE YEAR ENDED 31ST MARCH 2021**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

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 2019)', 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.

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future, including taking into account any potential impact of the Covid-19 pandemic, and on that basis the charity is considered to be a going concern.

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.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. DONATIONS AND LEGACIES

	2021	2020
	£	£
Donations	3,488	1,155
Grants	<u>43,500</u>	<u>33,987</u>
	<u>46,988</u>	<u>35,142</u>

EARLY CHILDHOOD PROJECT

NOTES TO THE FINANCIAL STATEMENTS - continued **FOR THE YEAR ENDED 31ST MARCH 2021**

2. DONATIONS AND LEGACIES - continued

Grants received, included in the above, are as follows:

	2021	2020
	£	£
Brighton and Hove City Council	2,700	29,157
Church of the Blessed Virgin Mary	3,020	-
Turner Healthy Collaboration Fund	-	330
Sussex Community Foundation	5,000	-
Komedia	-	500
Pride	-	1,000
Chalk Cliff Trust	-	3,000
Big Lottery	9,997	-
TCC	9,792	-
Commissions	<u>12,991</u>	<u>-</u>
	<u>43,500</u>	<u>33,987</u>

3. INCOME FROM CHARITABLE ACTIVITIES

	2021	2020
	Other	Total
	£	activities
	£	£
Membership	-	510
Training and Consultancy	<u>150</u>	<u>-</u>
	<u>150</u>	<u>510</u>

4. CHARITABLE ACTIVITIES COSTS

	Direct
	Costs (see
	note 5)
	£
Staff Costs	26,223
Project Costs	3,588
Administration Costs	<u>3,602</u>
	<u>33,413</u>

EARLY CHILDHOOD PROJECT

NOTES TO THE FINANCIAL STATEMENTS - continued **FOR THE YEAR ENDED 31ST MARCH 2021**

5. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2021	2020
	£	£
Staff costs	26,223	31,074
Postage and stationery	101	339
Sundries	120	121
Toy Library Stock	170	778
ECP Insurance	633	633
Volunteer Expenses	125	-
Bookkeeping	2,160	1,570
Accountancy	588	576
AGM	-	59
Equipment	906	-
Event	-	65
Play packs	2,099	-
Fundraising expenses	288	96
	<u>33,413</u>	<u>35,311</u>

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st March 2021 nor for the year ended 31st March 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31st March 2021 nor for the year ended 31st March 2020.

7. STAFF COSTS

	2021	2020
	£	£
Wages and salaries	<u>26,223</u>	<u>31,074</u>
	<u>26,223</u>	<u>31,074</u>

The average monthly number of employees during the year was as follows:

	2021	2020
Full time equivalent basis	<u>1</u>	<u>1</u>

No employees received emoluments in excess of £60,000.

Actual numbers of staff in 2021 was 3 part time employees (2020: 4 employees).

Key Management Personnel remuneration amounted to £16,204 (2020: £16,425)

EARLY CHILDHOOD PROJECT**NOTES TO THE FINANCIAL STATEMENTS - continued**
FOR THE YEAR ENDED 31ST MARCH 2021**8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	35,142	-	35,142
Charitable activities			
Membership	510	-	510
	<hr/>	<hr/>	<hr/>
Total	35,652	-	35,652
EXPENDITURE ON			
Charitable activities			
Staff Costs	31,074	-	31,074
Project Costs	1,069	-	1,069
Administration Costs	3,168	-	3,168
	<hr/>	<hr/>	<hr/>
Total	35,311	-	35,311
	<hr/>	<hr/>	<hr/>
NET INCOME	341	-	341
RECONCILIATION OF FUNDS			
Total funds brought forward	11,066	-	11,066
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS CARRIED FORWARD	<u>11,407</u>	<u>-</u>	<u>11,407</u>

EARLY CHILDHOOD PROJECT**NOTES TO THE FINANCIAL STATEMENTS - continued**
FOR THE YEAR ENDED 31ST MARCH 2021**9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2021 £	2020 £
Taxation and social security	2,282	497
Other creditors	<u>983</u>	<u>1,266</u>
	<u>3,265</u>	<u>1,763</u>

10. MOVEMENT IN FUNDS

	At 1/4/20 £	Net movement in funds £	At 31/3/21 £
Unrestricted funds			
General fund	11,407	14,357	25,764
	<u>11,407</u>	<u>14,357</u>	<u>25,764</u>
TOTAL FUNDS	<u>11,407</u>	<u>14,357</u>	<u>25,764</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	27,053	(12,696)	14,357
Restricted funds			
Brighton and Hove City Council	2,700	(2,700)	-
Church of the Blessed Virgin Mary	3,020	(3,020)	-
Sussex Community Foundation	5,000	(5,000)	-
Big Lottery	<u>9,997</u>	<u>(9,997)</u>	-
	<u>20,717</u>	<u>(20,717)</u>	-
TOTAL FUNDS	<u>47,770</u>	<u>(33,413)</u>	<u>14,357</u>

EARLY CHILDHOOD PROJECT

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31ST MARCH 2021

10. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/4/19 £	Net movement in funds £	At 31/3/20 £
Unrestricted funds			
General fund	11,066	341	11,407
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>11,066</u>	<u>341</u>	<u>11,407</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	35,652	(35,311)	341
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>35,652</u>	<u>(35,311)</u>	<u>341</u>

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st March 2021.

12. FIXED ASSETS

The Charity owns some office furniture and equipment which is of modest value. It also owns a Toy Library which has accumulated over the period of the Charity's existence by means of small individual purchases and is currently insured for £53,009.

EARLY CHILDHOOD PROJECT**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST MARCH 2021**

	2021 £	2020 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	3,488	1,155
Grants	<u>43,500</u>	<u>33,987</u>
	46,988	35,142
Charitable activities		
Membership	-	510
Training and Consultancy	<u>150</u>	<u>-</u>
	150	510
Other income		
Furlough grant	<u>632</u>	<u>-</u>
	47,770	35,652
Total incoming resources		
EXPENDITURE		
Charitable activities		
Wages	26,223	31,074
Postage and stationery	101	339
Sundries	120	121
Toy Library Stock	170	778
ECP Insurance	633	633
Volunteer Expenses	125	-
Bookkeeping	2,160	1,570
Accountancy	588	576
AGM	-	59
Equipment	906	-
Event	-	65
Play packs	2,099	-
Fundraising expenses	<u>288</u>	<u>96</u>
	<u>33,413</u>	<u>35,311</u>
Total resources expended	<u>33,413</u>	<u>35,311</u>
Net income	<u>14,357</u>	<u>341</u>

This page does not form part of the statutory financial statements