

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2022
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 2022

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EARLY CHILDHOOD PROJECT

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31ST MARCH 2022**

The trustees present their report with the financial statements of the charity for the year ended 31st March 2022. 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 2022**

ACHIEVEMENT AND PERFORMANCE

Charitable activities

For the second year, we ran the charity away from our toy library base, working from home for part of the year due to ongoing covid restrictions.

Our children and family weekly Zoom group continued. We celebrated many milestones with the children and used the sessions to give valuable play ideas which are then recorded and uploaded onto our ongoing YouTube channel, that now has over 100 videos. The weekly newsletter also continues. We have over 100 child friendly recipes published now and 100+ play ideas using items from around the house, mainly old tea bag boxes!

Adjusting to life online and away from our base was a challenge and we missed the face to face contact with families. In May 2021 we were allowed back in children's centre and the toy library, in a very limited way. Ever adaptable, we launched the online toy pack scheme which enabled borrowers to choose toys remotely and then collect the toy pack from the children's centre. It was long winded but worked, and families were pleased to have access to toys again.

235 families had toys at home when the pandemic struck. We have had toy returns from just 30 of them. To fill the gap left by the toys and books still 'out there' has been a challenge, and we were pleased with a successful funding bid to the National Lottery. We have been very fortunate and grateful that people have continued to donate toys and books. We take some direct to refugee families and keep a supply of new toys and books to gift for birthdays, Christmas and other festivals. With life returning to 'normal' we were able to welcome our volunteers back into the toy library and are very grateful to Susie and Lucy for their ongoing commitment and hard work.

Judy, our Equalities Playworker, continued with the popular and successful play pack scheme and extended the range of packs to include personalised packs for children with special needs. All the packs are themed, and the children probably don't notice they are also curriculum based! This unique work has been a huge undertaking. Thank you, Judy, and Chris who has helped collate and deliver the packs. The packs have reinforced our working links with Voices in Exile, the Migrant English Project, the Ethnic Minority Achievement Service, Brighton Unemployed Centre Families Project, Puffin Community Nursery, Bright Start Nursery, Royal Spa Nursery School and other groups and individuals across the city.

We began linking up with Albion Life, a grassroots group near to the children's centre, through using their community garden and meeting Peter from the Albion Life hub at various online meetings held throughout the year by our friends and colleagues at the Trust for Developing Communities. We have used their community space for Trustees' workshops and two play events in cooperation with the local community.

We reconnected with the national charity, Persona Doll and helped adapt their professional's development programme, Talking Points, to work over six weeks with a group of parents. This pilot course was very well received, working with parents/carers in a discussion group, discussing how they might respond to questions their children may ask. We are working towards more co-operative work in the Talking Point format in 2023.

We held monthly Trustee's meetings using Zoom which have proved effective and logistically popular. In January, we said goodbye to Coralie, one of our playworkers who retired. We thank her for all her efforts for the Project over many years as a Trustee, volunteer and worker.

We thank Cath for her finance overview and the worker team thank their wonderful Trustees for their support and enthusiasm through Covid and beyond!

EARLY CHILDHOOD PROJECT

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31ST MARCH 2022**

FINANCIAL REVIEW

Financial position

The Trustees, once again, agreed that use of the toy library would be free of charge for families. However, donations of funds would be accepted if offered.

Reserves policy

During the year 2021-22 ECP funded a small deficit from reserves, from surplus donations in the previous year. Some of the remaining excess reserve from donations in 2020-21 is being used as a contingency for project running costs in 2022-23 and going forward.

FUTURE PLANS

- The toy library is once again open three sessions each week and is thriving. We are able to meet the needs of many families and sign post them to other services.
- We are aware of the importance of the provision of universal early years (play) groups across the city and the need for groups to open and be accessible.
- We are continuing with our Zoom group, weekly newsletter, and YouTube channel.
- Providing play packs for children across the city is continuing. We are looking to the future to ascertain if this service could become mainstream across the city.
- As the Brighton & Hove City Council transitions from services for families via children's centres to Family Hubs across the city, we are in a good position to continue to work co-operatively with the local authority, whilst also providing independent services which can evolve as the future unfolds.
- We have a current and future Business Plan to support our ongoing work plan.

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

EARLY CHILDHOOD PROJECT

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2022

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
1068309

Principal address
Tarners 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)

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

Bankers
CAF Bank Limited
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4JQ

EARLY CHILDHOOD PROJECT

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31ST MARCH 2022

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 20/10/2022 and signed on its behalf by:

A J Lewis

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 2022.

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: 16 November

EARLY CHILDHOOD PROJECT**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST MARCH 2022**

	Notes	Unrestricted fund £	Restricted funds £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	23,184	16,237	39,421	46,988
Charitable activities					
Other		1,250	-	1,250	150
Other income		-	-	-	632
Total		<u>24,434</u>	<u>16,237</u>	<u>40,671</u>	<u>47,770</u>
EXPENDITURE ON					
Charitable activities	4				
Staff Costs		13,499	16,237	29,736	26,223
Project Costs		7,343	-	7,343	3,588
Administration Costs		<u>5,409</u>	<u>-</u>	<u>5,409</u>	<u>3,602</u>
Total		<u>26,251</u>	<u>16,237</u>	<u>42,488</u>	<u>33,413</u>
NET INCOME/(EXPENDITURE)		(1,817)	-	(1,817)	14,357
RECONCILIATION OF FUNDS					
Total funds brought forward		25,764	-	25,764	11,407
TOTAL FUNDS CARRIED FORWARD		<u>23,947</u>	<u>-</u>	<u>23,947</u>	<u>25,764</u>

The notes form part of these financial statements

EARLY CHILDHOOD PROJECT**BALANCE SHEET**
31ST MARCH 2022

	Notes	Unrestricted fund £	Restricted funds £	2022 Total funds £	2021 Total funds £
CURRENT ASSETS					
Cash at bank		29,425	-	29,425	29,029
CREDITORS					
Amounts falling due within one year	9	(5,478)	-	(5,478)	(3,265)
NET CURRENT ASSETS		<u>23,947</u>	<u>-</u>	<u>23,947</u>	<u>25,764</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>23,947</u>	<u>-</u>	<u>23,947</u>	<u>25,764</u>
NET ASSETS		<u>23,947</u>	<u>-</u>	<u>23,947</u>	<u>25,764</u>
FUNDS	10				
Unrestricted funds				<u>23,947</u>	<u>25,764</u>
TOTAL FUNDS				<u>23,947</u>	<u>25,764</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 20.10.2022
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 2022**

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

	2022	2021
	£	£
Donations	1,170	3,488
Grants	<u>38,251</u>	<u>43,500</u>
	<u>39,421</u>	<u>46,988</u>

EARLY CHILDHOOD PROJECT

NOTES TO THE FINANCIAL STATEMENTS - continued **FOR THE YEAR ENDED 31ST MARCH 2022**

2. DONATIONS AND LEGACIES - continued

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

	2022	2021
	£	£
Brighton and Hove City Council	5,000	2,700
Church of the Blessed Virgin Mary	-	3,020
Sussex Community Foundation	1,250	5,000
Big Lottery	9,987	9,997
TCC	-	9,792
Commissions	<u>22,014</u>	<u>12,991</u>
	<u>38,251</u>	<u>43,500</u>

3. INCOME FROM CHARITABLE ACTIVITIES

	2022	2021
	Other	Total
	£	activities
	£	£
Training and Consultancy	<u>1,250</u>	<u>150</u>

4. CHARITABLE ACTIVITIES COSTS

	Direct
	Costs (see
	note 5)
	£
Staff Costs	29,736
Project Costs	7,343
Administration Costs	<u>5,409</u>
	<u>42,488</u>

EARLY CHILDHOOD PROJECT

NOTES TO THE FINANCIAL STATEMENTS - continued **FOR THE YEAR ENDED 31ST MARCH 2022**

5. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2022	2021
	£	£
Staff costs	29,736	26,223
Postage and stationery	416	101
Sundries	50	120
Toy Library Stock	-	170
ECP Insurance	698	633
Volunteer Expenses	2,598	125
Bookkeeping	3,381	2,160
Accountancy	600	588
Equipment	2,301	906
Play packs	2,348	2,099
Fundraising expenses	96	288
Subscriptions	144	-
Bank charges	45	-
IT costs	75	-
	<u>42,488</u>	<u>33,413</u>

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st March 2022 nor for the year ended 31st March 2021.

Trustees' expenses

During the year £882 was reimbursed to 1 Trustee for travel expenses as a volunteer (2021: £nil).

7. STAFF COSTS

	2022	2021
	£	£
Wages and salaries	<u>29,736</u>	<u>26,223</u>
	<u>29,736</u>	<u>26,223</u>

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

	2022	2021
Full time equivalent basis	<u>1</u>	<u>1</u>

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

Actual numbers of staff in 2022 was 3 part time employees (2021: 3 employees).

Key Management Personnel remuneration amounted to £17,436 (2021: £16,204)

EARLY CHILDHOOD PROJECT**NOTES TO THE FINANCIAL STATEMENTS - continued**
FOR THE YEAR ENDED 31ST MARCH 2022**8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	26,271	20,717	46,988
Charitable activities			
Other	150	-	150
Other income	<u>632</u>	<u>-</u>	<u>632</u>
Total	<u>27,053</u>	<u>20,717</u>	<u>47,770</u>
EXPENDITURE ON			
Charitable activities			
Staff Costs	5,506	20,717	26,223
Project Costs	3,588	-	3,588
Administration Costs	<u>3,602</u>	<u>-</u>	<u>3,602</u>
Total	<u>12,696</u>	<u>20,717</u>	<u>33,413</u>
NET INCOME	14,357	-	14,357
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>11,407</u>	<u>-</u>	<u>11,407</u>
TOTAL FUNDS CARRIED FORWARD	<u>25,764</u>	<u>-</u>	<u>25,764</u>

EARLY CHILDHOOD PROJECT**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2022****9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2022	2021
	£	£
Taxation and social security	1,127	2,282
Other creditors	<u>4,351</u>	<u>983</u>
	<u>5,478</u>	<u>3,265</u>

10. MOVEMENT IN FUNDS

	At 1/4/21 £	Net movement in funds £	At 31/3/22 £
Unrestricted funds			
General fund	25,764	(1,817)	23,947
	<u>25,764</u>	<u>(1,817)</u>	<u>23,947</u>
TOTAL FUNDS			
	<u>25,764</u>	<u>(1,817)</u>	<u>23,947</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	24,434	(26,251)	(1,817)
Restricted funds			
Brighton and Hove City Council	5,000	(5,000)	-
Sussex Community Foundation	1,250	(1,250)	-
Big Lottery	<u>9,987</u>	<u>(9,987)</u>	<u>-</u>
	<u>16,237</u>	<u>(16,237)</u>	<u>-</u>
TOTAL FUNDS	<u>40,671</u>	<u>(42,488)</u>	<u>(1,817)</u>

EARLY CHILDHOOD PROJECT

NOTES TO THE FINANCIAL STATEMENTS - continued **FOR THE YEAR ENDED 31ST MARCH 2022**

10. MOVEMENT IN FUNDS - continued

Comparatives for 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>

Comparative 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>-</u>
	<u>20,717</u>	<u>(20,717)</u>	<u>-</u>
TOTAL FUNDS	<u>47,770</u>	<u>(33,413)</u>	<u>14,357</u>

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st March 2022.

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 £59,275.

EARLY CHILDHOOD PROJECT**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**
FOR THE YEAR ENDED 31ST MARCH 2022

	2022 £	2021 £
INCOME AND ENDOWMENTS		
Donations and legacies	1,170	3,488
Donations	<u>38,251</u>	<u>43,500</u>
Grants	39,421	46,988
Charitable activities	1,250	150
Training and Consultancy		
Other income	-	632
Furlough grant		
Total incoming resources	40,671	47,770
EXPENDITURE		
Charitable activities	29,736	26,223
Wages	416	101
Postage and stationery	50	120
Sundries	-	170
Toy Library Stock	698	633
ECP Insurance	2,598	125
Volunteer Expenses	3,381	2,160
Bookkeeping	600	588
Accountancy	2,301	906
Equipment	2,348	2,099
Play packs	96	288
Fundraising expenses	144	-
Subscriptions	45	-
Bank charges	75	-
IT costs		
	<u>42,488</u>	<u>33,413</u>
Total resources expended	42,488	33,413
Net (expenditure)/income	<u>(1,817)</u>	<u>14,357</u>

This page does not form part of the statutory financial statements