

Charity Registration No. 1121069
Company Registered No. 06036053
(England and Wales)

Oak Heights School Limited

Trustees' Report and Financial Statements

For the Accounting Year

1 September 2022 to 31 August 2023

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Trustees	Mr S Dhillon (Chairman Trustee) (appointed 22/12/06) Mr K Sandhu (appointed 31/5/13) Miss J Daly (appointed 31/5/13)
Governing Document & Constitution	Declaration of Trust dated 22/12/06
Charity Number	1121069
Charity Office	3 Red Lion Court Alexandra Road Hounslow Middlesex TW3 1JS
Independent Examiner	Cheshams Accountants Ltd 16 Neals Corner 2 Bath Road Hounslow Middlesex TW3 3HJ
Accountants	Malkit Nijjer T/A MSN Accounting 66 Violet Avenue Uxbridge Middlesex UB8 3PS
Bankers	Santander Bank plc Abbey National House 301 Vincent Street Glasgow G2 5NT Lloyds Bank plc 25 Gresham Street London EC2V 7HN

Trustees Report 1

Trust Objectives and Overview

The Trustees present their report with the financial statements of the charity for the year 1 September 2022 to 31 August 2023 and confirm they comply with the requirements of the Charities Act 2011, the trust deed and the Charities SORP (FRS 102).

Oak Heights School Ltd was set up to provide education and social activities to children at senior level.

The School is located in Hounslow Central, West London and provides schooling at GCSE level. Admission is by academic selection and pre-testing. The school orientates its program around development towards careers which include banking, Law, Accountancy, Medicine, and Business.

The school has created a wonderful environment for learning and reached exceptional standards in its endeavours to provide high standard of education.

The pupils both on roll and registered as private candidates within our exam centre are increasing which means we are now looking into adapting the way we manage our accounts in order to develop a more efficient and organised system. To achieve this, various control measures will be put into place.

Mr Dhillon continues as a key figure as the school.

Trustees Report 2

TRUSTEES

Mr S Dhillon

Mr Kulveer Sandhu (appointed 31/5/2013)

Miss Josephine Daly (appointed 31/5/2013)

OBJECTIVES

The trust's objectives are:

1. To encourage social development and provide education to children in Middlesex, in support of the National Curriculum.
2. To provide or assist in the provision of facilities for recreation and other leisure time occupation in the interests of social welfare with the object of improving the conditions of life of the beneficiaries.

Asset cover for funds

The assets of the trust meet the charity's obligations on a fund by fund basis.

Reserves Policy

The Trustees have examined the requirement for free reserves which are those unrestricted funds not invested in fixed assets. It is the policy of the charity to maintain free reserves at a level considered adequate to provide sufficient funds for approximately two months unrestricted expenditure to cover cost of the activities for charitable objectives and management and administration costs.

Risk Management

The Trustees have reviewed the affairs of the charity and do not consider that there are major strategic, business and operational risks which the charity faces.

Statement of trustees' responsibilities

The trustees are required under the law applicable to charities in England and Wales to prepare financial statements for each financial year which give a true and fair view of the state of the charity's financial activities during the year and of its financial position at the end of the year. In preparing these accounts, the trustees are required to:

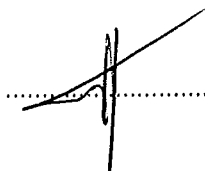
- a) Select suitable accounting policies and apply them consistently;
- b) Make judgements and estimates that are reasonable and prudent;
- c) State whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements;
- d) Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Charities Act 2011. 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.

Trustees Report

Approved

This report was approved by the trustees on08/06/24..... and is signed on their behalf by:



A handwritten signature in black ink, consisting of a stylized 'S' and 'D', is written over a horizontal dotted line.

Mr S Dhillon (Trustee)



Section A

Independent Examiner's Report

Report to the trustees/
members of

Charity Name
Oak Heights School Ltd

On accounts for the year
ended

1 September 2022 to 31 August 2023

Charity no
(if any)

1121069

Set out on pages

1-43

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/08/2023.

Responsibilities and
basis of report

As the charity's trustees, 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 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
examiner's statement

[The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of Association of Chartered Certified Accountants, United Kingdom.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below *) 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; or
- the accounts did not accord with the accounting records; or
- 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.

* Please delete the words in the brackets if they do not apply.

Signed:

Ashok C Cheriyan

Date:

28/06/24

Name:

Ashok C. Cheriyan

Relevant professional
qualification(s) or body
(if any):

FCCA

Address:	Cheshams Accountants Ltd
	16 Neals Corner, 2 Bath Road
	Hounslow, Middlesex, TW3 3HJ

Section B	Disclosure
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Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

Oak Heights School Ltd		Charity No	1121069
		Company No	6036053
Annual accounts for the period			
Period start date	01/09/2022	To	Period end date 31/08/2023

Section A Statement of financial activities (including summary income and expenditure account)

Recommended categories by activity	Guidance Note	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total funds £ F04	Prior year funds £ F05
Income (Note 3)						
Income and endowments from:						
Donations and legacies	S01	-	-	-	-	-
Charitable activities	S02	447,607	-	-	447,607	469,410
Other trading activities	S03	-	-	-	-	-
Investments	S04	3,085	-	-	3,085	406
Separate material item of income	S05	-	-	-	-	-
Other	S06	-	-	-	-	1,587
Total	S07	450,692	-	-	450,692	471,403
Expenditure (Notes 6)						
Expenditure on:						
Raising funds	S08	-	-	-	-	-
Charitable activities	S09	466,310	-	-	466,310	493,254
Separate material expense item	S10	-	-	-	-	-
Other - Governance costs	S11	4,914	-	-	4,914	4,846
Total	S12	471,224	-	-	471,224	498,100
Net income/(expenditure) before tax for the reporting period	S13	- 20,532	-	-	- 20,532	- 26,697
Tax payable	S14	-	-	-	-	-
Net income/(expenditure) after tax before investment gains/(losses)	S15	- 20,532	-	-	- 20,532	- 26,697
Net gains/(losses) on investments	S16	-	-	-	-	-
Net income/(expenditure) Extraordinary items	S17	- 20,532	-	-	- 20,532	- 26,697
Transfers between funds	S18	-	-	-	-	-
Other recognised gains/(losses):	S19	-	-	-	-	-
Gains and losses on revaluation of fixed assets for the charity's own use	S20	-	-	-	-	-
Other gains/(losses)	S21	-	-	-	-	-
Net movement in funds	S22	- 20,532	-	-	- 20,532	- 26,697
Reconciliation of funds:						
Total funds brought forward	S23	225,117	-	-	225,117	251,814
Total funds carried forward	S24	204,585	-	-	204,585	225,117

Oak Heights School Ltd	Charity No	1121069
	Company No	6036053

Section B Balance sheet

	Guidance Note	Unrestricted funds £ F01	Restricted Income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F05
Fixed assets						
Intangible assets (Note 15)	B01	5,250	-	-	5,250	7,000
Tangible assets (Note 14)	B02	3,010	-	-	3,010	4,013
Heritage assets (Note 16)	B03	-	-	-	-	-
Investments (Note 17)	B04	-	-	-	-	-
Total fixed assets	B05	8,260	-	-	8,260	11,013
Current assets						
Stocks (Note 18)	B06	2,184	-	-	2,184	2,184
Debtors (Note 19)	B07	110,715	-	-	110,715	179,527
Investments (Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand (Note 24)	B09	164,349	-	-	164,349	126,168
Total current assets	B10	277,248	-	-	277,248	307,879
Creditors: amounts falling due within one year (Note 20)	B11	52,639	-	-	52,639	55,472
Net current assets/(liabilities)	B12	224,609	-	-	224,609	252,407
Total assets less current liabilities	B13	232,869	-	-	232,869	263,420
Creditors: amounts falling due after one year (Note 20)	B14	28,284	-	-	28,284	38,303
Provisions for liabilities	B15	-	-	-	-	-
Total net assets or liabilities	B16	204,585	-	-	204,585	225,117
Funds of the Charity						
Endowment funds (Note 27)	B17				-	-
Restricted Income funds (Note 27)	B18		-		-	-
Unrestricted funds	B19	204,585		-	204,585	225,117
Revaluation reserve	B20				-	
Fair value reserve	B21					
Total funds	B22	204,585	-	-	204,585	225,117

The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

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

Print Name	Date of approval dd/mm/yyyy
<i>John W. Dutton</i>	28/06/2024

Signature of director authenticating accounts being sent to Companies House

Signature	Date dd/mm/yyyy
<i>John W. Dutton</i>	28/06/2024
Print name	

Section C

Notes to the accounts

Note 1 Basis of preparation

This section should be completed by all charities.

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 accounts have been prepared in accordance with:

• and with*



the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014

• and with*



the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)

• and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.*

* -Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;

Disclosure of any uncertainties that make the going concern assumption doubtful;

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

1.3 Change of accounting policy

The accounts present a true and fair view and no changes have been made to the accounting policies adopted in note { }.

Yes*



No*



* -Tick as appropriate

Please disclose:

(i) the nature of the change in accounting policy;

(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and

<i>(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS102 SORP.</i>	
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1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS102 SORP).

Yes*	<input checked="" type="checkbox"/>	* -Tick as appropriate	THERE WERE NO CHANGES
No*	<input checked="" type="checkbox"/>		

Please disclose:

<i>(i) the nature of any changes;</i>	
<i>(ii) the effect of the change on income and expense or assets and liabilities for the current period; and</i>	
<i>(iii) where practicable, the effect of the change in one or more future periods.</i>	

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS102 SORP).

Yes*	<input checked="" type="checkbox"/>	* -Tick as appropriate	THERE WERE NO ERRORS
No*	<input checked="" type="checkbox"/>		

Please disclose:

<i>(i) the nature of the prior period error;</i>	
<i>(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and</i>	
<i>(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.</i>	

Note 2

Accounting policies

This standard list of accounting policies has been applied by the charity except for those deleted. Where a different or additional policy has been adopted then this is detailed in the box below.

2.1 RECONCILIATION WITH PREVIOUS GENERALLY ACCEPTED ACCOUNTING PRACTICE

Please provide a description of the nature of each change in accounting policy

Reconciliation of funds per previous GAAP to funds determined under FRS 102

	Start of period £	End of period £
Fund balances as previously stated		
Adjustments:		

Fund balance as restated

Reconciliation of net income/(net expenditure) per previous GAAP to net income/(net expenditure) under FRS 102

	End of £
Net income/(expenditure) as previously stated	
Adjustments:	

Previous period net income/(expenditure) as
restated

Note 2

Accounting policies

2.2 INCOME

Recognition of income

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources;
- the monetary value can be measured with sufficient reliability.

Yes*	No*	N/a*
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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.

Yes*	No*	N/a*
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Grants and donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).

Yes*	No*	N/a*
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

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 (5.16 FRS 102 SORP).

Yes*	No*	N/a*
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Legacies

Legacies are included in the SoFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.

Yes*	No*	N/a*
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Government grants

The charity has received government grants in the reporting period

Yes*	No*	N/a*
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>

Tax reclaims on donations and gifts

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Yes*	No*	N/a*
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Contractual income and performance related grants

This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.

Yes*	No*	N/a*
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Donated goods

Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.

Yes*	No*	N/a*
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.

Yes*	No*	N/a*
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.

Yes*	No*	N/a*
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.

Yes*	No*	N/a*
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.

Yes*	No*	N/a*
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

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.

Yes*	No*	N/a*
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SoFA.

Yes*	No*	N/a*
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

Support costs

The charity has incurred expenditure on support costs.

Yes*	No*	N/a*
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Volunteer help

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

Yes*	No*	N/a*
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Income from interest

This is included in the accounts when receipt is probable and the amount receivable can

Yes*	No*	N/a*
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royalties and dividends	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 (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.
Investment gains and losses	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes*	No*	N/a*
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes*	No*	N/a*
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes*	No*	N/a*
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes*	No*	N/a*
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

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	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.
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.
Grants payable without performance conditions	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.
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 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.

Yes*	No*	N/a*
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes*	No*	N/a*
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes*	No*	N/a*
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes*	No*	N/a*
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes*	No*	N/a*
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes*	No*	N/a*
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes*	No*	N/a*
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes*	No*	N/a*
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

2.4 ASSETS

Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least They are valued at cost. The depreciation rates and methods used are disclosed in note 14.
Intangible fixed assets	The charity has 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. The amortisation rates and methods used are disclosed in note 15. They are valued at cost.
Heritage assets	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 16. They are valued at cost.
Investments	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment. Investments held for resale or pending their sale and cash and cash equivalents with a

Yes*	No*	N/a*
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes*	No*	N/a*
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes*	No*	N/a*
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes*	No*	N/a*
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes*	No*	N/a*
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes*	No*	N/a*
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

	maturity date of less than 1 year are treated as current asset investments	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Stocks and work in progress	Stocks held for sale as part of non-charitable trade are measured at the lower of cost or net realisable value.	Yes*	No*	N/a*
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.	Yes*	No*	N/a*
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Debtors	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.	Yes*	No*	N/a*
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	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.	Yes*	No*	N/a*
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Current asset Investments	The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity of less than one year held for investment purposes rather than to meet short-term cash commitments as they fall due	Yes*	No*	N/a*
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	They are valued at fair value except where they qualify as basic financial instruments.	Yes*	No*	N/a*
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

**POLICIES ADOPTED
ADDITIONAL TO OR
DIFFERENT FROM
THOSE ABOVE**

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Section C

Notes to the accounts

(cont)

Note 3

Income

Analysis of income		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Donations and legacies:	Donations and gifts	-	-	-	-	-
	Gift Aid	-	-	-	-	-
	Legacies	-	-	-	-	-
	General grants provided by government/other charities	-	-	-	-	-
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	-
Total		-	-	-	-	-
Charitable activities:	School fees	447,607	-	-	447,607	469,410
	Student support income	-	-	-	-	1,587
	School exams	-	-	-	-	-
	Service charges	-	-	-	-	-
Total		447,607	-	-	447,607	470,997
Other trading activities:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
Total		-	-	-	-	-
Income from investments:	Interest income	3,085	-	-	3,085	406
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
Total		3,085	-	-	3,085	406
Separate material item of income		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total	-	-	-	-	-
Other:	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-	-
	Other	-	-	-	-	-
Total		-	-	-	-	-
TOTAL INCOME		450,692	-	-	450,692	471,403

Other information:

All income in the prior year was unrestricted except for: (please provide description and amounts)

Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.

Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)

Where sums originally denominated in foreign currency have been included in income, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up).

Note 4

Analysis of receipts of government grants

	Description	This year £	Last year £
Government grant 1	Job Retention Scheme Grant	-	-
Government grant 2		-	-
Government grant 3		-	-
Other		-	-
	Total	-	-

Please provide details of any unfulfilled conditions and other contingencies attaching to grants that have been recognised in income.

Please give details of other forms of government assistance from which the charity has directly benefited.

Note 5 Donated goods, facilities and services

Seconded staff
Use of property
Other

This year **Last year**
£ **£**

-	-
-	-
-	-
-	-

Please provide details of the accounting policy for the recognition and valuation of donated goods, facilities and services.

--

Please provide details of any unfulfilled conditions and other contingencies attaching to resources from donated goods and services not recognised in income.

--

Please give details of other forms of other donated goods and services not recognised in the accounts, eg contribution of unpaid volunteers.

--

Section C

Notes to the accounts

(cont)

Note 6

Expenditure

Analysis of expenditure		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Expenditure on raising funds:	Incurred seeking donations	-	-	-	-	-
	Incurred seeking legacies	-	-	-	-	-
	Incurred seeking grants					
	Operating membership schemes and social lotteries					
	Staging fundraising events					
	Fundraising agents					
	Operating charity shops					
	Operating a trading company undertaking non-charitable trading activity					
	Advertising, marketing, direct mail and publicity	-	-	-	-	-
	Start up costs incurred in generating new source of future income	-	-	-	-	-
	Database development costs	-	-	-	-	-
	Other trading activities					
	Investment management costs:	-	-	-	-	
	Portfolio management costs	-	-	-	-	-
	Cost of obtaining investment advice	-	-	-	-	-
	Investment administration costs	-	-	-	-	-
	Intellectual property licencing costs	-	-	-	-	-
	Rent collection, property repairs and maintenance charges	-	-	-	-	-
		-	-	-	-	-
	Total expenditure on raising funds	-	-	-	-	-
Expenditure on charitable activities	Charitable expenditure (see note 9)	466,310	-	-	466,310	493,254
	Charitable expenditure Trips (see note 9)	-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total expenditure on charitable activities	466,310	-	-	466,310	493,254
Separate material item of expense		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total	-	-	-	-	-
Other	Governance costs (see note 9)	4,914	-	-	4,914	4,846
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total other expenditure	4,914	-	-	4,914	4,846
TOTAL EXPENDITURE		471,224	-	-	471,224	498,100

Section C

Notes to the accounts

(cont)

Note 7 Extraordinary items

Please explain the nature of each extraordinary item occurring in the period.

	Description	This year £	Last year £
Extraordinary item 1		-	-
Extraordinary item 2		-	-
Extraordinary item 3		-	-
Extraordinary item 4		-	-
Total extraordinary items		-	-

Section C

Notes to the accounts

Note 8

Funds received as agent

8.1 Please complete this note if the charity has agreed to administer the funds of another entity as its agent. Note: If a charity is acting as an agent, it should not recognise the income in the Statement of Financial Activities or the Balance Sheet.

Description/name of party	Related party (Yes or No)	Amount received		Amount paid out		Balance held at period end	
		This year	Last year	This year	Last year	This year	Last year
		£	£	£	£	£	£
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
Total		-	-	-	-	-	-

8.2 Where a consortia or similar arrangement exists whereby 2 or more charities co-operate to achieve economies in the purchase of goods or services, please disclose details of any balances outstanding between any participating members.

Description/name of party	Balance held at period end	
	This year	Last year
	£	£
	-	-
	-	-
	-	-
	-	-
	-	-
Total		-

Section C

Notes to the accounts

Note 9

Support Costs

Please complete this note if the charity has analysed its expenses using activity categories and has support costs.

Support cost (examples)	Raising funds £	Charitable Activity Restricted Funds £	Charitable Activity Unrestricted £	Governance Activity £	Grand total £	Basis of allocation (Describe method)
Salaries & NIC	-	-	240,231	-	240,231	
Staff pension Eer's	-	-	3,578	-	3,578	
Education supplies	-	-	123,637	-	123,637	
Exam costs	-	-	-	-	-	
Software costs	-	-	890	-	890	
Ofsted fees	-	-	1,648	-	1,648	
Rent & service chgs	-	-	57,953	-	57,953	
Rates & water	-	-	7,618	-	7,618	
Light & heat	-	-	5,309	-	5,309	
Insurance	-	-	9,725	-	9,725	
Cleaning	-	-	1,737	-	1,737	
Telephone & Internet	-	-	2,618	-	2,618	
Postages & stationery	-	-	-	-	-	
Marketing & Advertising	-	-	1,904	-	1,904	
Repairs & renewals	-	-	1,327	-	1,327	
Cultural activities & trips	-	-	-	-	-	
Misc expenses	-	-	1,059	-	1,059	
Subscriptions	-	-	2,956	-	2,956	
Depreciation	-	-	1,003	-	1,003	
Goodwill amortisation	-	-	1,750	-	1,750	
Professional fees	-	-	-	1,800	1,800	
Accountancy	-	-	-	1,200	1,200	
Payroll bureau costs	-	-	-	1,914	1,914	
Bank charges	-	-	545	-	545	
Loan interest	-	-	822	-	822	
Bad Debt	-	-	-	-	-	
Total	-	-	466,310	4,914	471,224	

Please provide details of the accounting policy adopted for the apportionment of costs between activities and any estimation techniques used to calculate their apportionment.

--

Section C**Notes to the accounts****Note 10 Details of certain types of expenditure****Note 10.1 Fees for examination of the accounts**

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).

Independent examiner's fees

Assurance services other than independent examination

Tax advisory fees

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

This year £	Last year £
1,800	1,800
1,200	1,200

Note 11

Paid employees

Please complete this note if the charity has any employees (transactions with Trustees dealt with in Note 28)

11.1 Staff Costs

	This year £	Last year £
Salaries and wages	225,646	318,175
Employer's National Insurance costs	14,585	23,626
Pension costs (defined contribution pension plan)	3,578	4,069
Other employee benefits	-	-
Total staff costs	243,809	345,870

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

Please give details of the number of employees whose total employee benefits (excluding employer pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no such transactions, please enter 'true' in the box provided.

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000

Band	Number of employees
£60,000 to £69,999	NIL
£70,000 to £79,999	NIL
£80,000 to £89,999	NIL
£90,000 to £99,999	NIL
£100,000 to £109,999	NIL

Please provide the total amount paid to key management personnel (includes trustees and senior management) for their services to the charity. For specific amounts paid to trustees, see Note 28.

Total paid was £19,728

11.2 Average head count in the year

The parts of the charity in which the employees work

	This year Number	Last year Number
Fundraising	-	-
Charitable Activities	11	15
Governance	-	-
Other	-	-
Total	11	15

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

Please complete if an ex-gratia payment is made.

Please explain the nature of the payment

Please state the legal authority or reason for making the payment

Please state the amount of the payment (or value of any waiver of a right to an asset)

11.4 Redundancy payments

Please complete if any redundancy or termination payment is made in the period.

Total amount of payment

The nature of the payment (cash, asset etc.)

The extent of redundancy funding at the balance sheet date

Please state the accounting policy for any redundancy or termination payments

Section C

Notes to the accounts

(cont)

Note 12 Defined contribution pension scheme or defined benefit scheme accounted for as a defined contribution scheme.

12.1 Please complete this note if a defined contribution pension scheme is operated.

Amount of contributions recognised in the SOFA as an expense

2023: £3,578 (2022: £4,069)

Please explain the basis for allocating the liability and expense of defined contribution pension scheme between activities and between restricted and unrestricted funds.

All staff costs classified as unrestricted charitable activities.

12.2 Please complete this section where the charity participates in a defined benefit pension plan but is unable to ascertain its share of the underlying assets and liabilities.

Please confirm that although the scheme is accounted for as a defined contribution plan, it is a defined benefit plan.

Please provide such information as is available about the plan's surplus or deficit and the implications, if any, for the reporting charity

12.3 Please complete this section where the charity participates in a multi-employer defined benefit pension plan that is accounted for as a defined contribution plan.

Describe the extent to which the charity can be liable to the plan for other entities' obligations under the terms and conditions of the multi-employer plan

Explain how any liability arising from an agreement with a multi-employer plan to fund a deficit has been determined.

Section C

Notes to the accounts

(cont)

Note 13 Grantmaking

Please complete this note if the charity made any grants or donations which in aggregate form a material part of the charitable activities undertaken.

13.1 Analysis of grants paid (included in cost of charitable activities)

Analysis	Grants to institutions	Grants to individuals	Support costs	Total
			£	£
Not applicable			nil	-
			-	-
			-	-
Total	-	-	-	-

Please enter "Nil" if the charity does not identify and/or allocate support costs.

13.2 Grants made to institutions

My charity has made grants to particular institutions that are material in the context of its grantmaking. Details of the institution supported, purpose of the grant and total paid to each institution is available on the charity's web site.

Yes	Please provide details of charity's URL.
No	Provide details below

Names of institution	Purpose	Total amount of grants paid £
		-
		-
		-
		-
		-
		-
		-
		-
		-
		-
		-
Total grants to institutions in reporting period		-
Other unanalysed grants		-
TOTAL GRANTS PAID		-

Section C

Notes to the accounts

(cont)

Note 14

Tangible fixed assets

Please complete this note if the charity has any tangible fixed assets

14.1 Cost or valuation

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
At the beginning of the year	-	-	-	34,454	34,454
Additions	-	-	-	-	-
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	-	34,454	34,454

14.2 Depreciation and impairments

**Basis	SL or RB	SL or RB	SL or RB	RB	SL or RB	Straight Line ("SL") or Reducing Balance ("RB")
** Rate				25%		

At beginning of the year	-	-	-	30,441	30,441
Disposals	-	-	-	-	-
Depreciation	-	-	-	1,003	1,003
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of the year	-	-	-	31,444	31,444

14.3 Net book value

Net book value at the beginning of the year	-	-	-	4,013	4,013
Net book value at the end of the year	-	-	-	3,010	3,010

14.4 Impairment

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

--

14.5 Revaluation

If an accounting policy of revaluation is adopted, please provide:

the effective date of the revaluation

--

the name of independent valuer, if applicable

--

the methods applied and significant assumptions

--

the carrying amount that would have been recognised had the assets been carried under the cost model.

--

14.6 Other disclosures

(i) Please state the amount of borrowing costs, if any, capitalised in the construction of tangible fixed assets and the capitalisation rate used.

--

(ii) Please provide the amount of contractual commitments for the acquisition of tangible fixed assets.

--

(iii) Details of the existence and carrying amounts of property, plant and equipment to which the charity has restricted title or that are pledged as security for liabilities.

--

** The "transfers" row is for movements between fixed asset categories.*

*** Please indicate the method of depreciation by deleting the method not*

Section C

Notes to the accounts

Note 15 Intangible assets

Please complete this note if the charity has any intangible assets

15.1 Cost or valuation

	Purchased Goodwill			Total
	£	£	£	£
At beginning of the year	35,000	-	-	35,000
Additions	-	-	-	-
Disposals	-	-	-	-
Revaluations	-	-	-	-
Transfers *	-	-	-	-
At end of the year	35,000	-	-	35,000

15.2 Amortisation and impairments

**Method of amortisation	SL	SL or RB	SL or RB	SL or RB	Straight Line ("SL") or Reducing Balance ("RB")
** Rate	£1,750 p.a.				
At beginning of the year	28,000	-	-	-	28,000
Disposals	-	-	-	-	-
Amortisation	1,750	-	-	-	1,750
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of year	29,750	-	-	-	29,750

15.3 Net book value

Nat book value at the beginning of the year	7,000	-	-	7,000
Net book value at the end of the year	5,250	-	-	5,250

15.4 Accounting policy

Please disclose the accounting policy for Intangible fixed assets including:

Reasons for choosing amortisation rates

Policies for the recognition of any capital development

Goodwill has been amortised for a finite life of 20 years commencing December 2006.

15.5 Impairment

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

15.6 Revaluation

If an accounting policy of revaluation is adopted, please provide:

<i>the effective date of the revaluation</i>	
<i>the name of independent valuer, if applicable</i>	
<i>the methods applied</i>	
<i>the carrying amount that would have been recognised had the assets been carried under the cost model.</i>	

15.7 Other disclosures

<i>(i) If your intangible asset was acquired by way of grant, provide value on initial recognition and carrying amount of the asset.</i>	
<i>(ii) Details of the carrying amounts of any intangible assets to which the charity has restricted title or that are pledged as security for liabilities.</i>	
<i>(iii) Please provide the amount of contractual commitments for the acquisition of intangible assets.</i>	
<i>(iv) State the amount of research and development expenditure recognised as expenditure in the year.</i>	
<i>(v) Please detail the headings in the SOFA in which a charge for amortisation of intangible assets is included.</i>	
<i>(vi) For any material intangible assets, please provide a description, its carrying amount and any remaining amortisation period.</i>	

* The "transfers" row is for movements between fixed asset categories.

** Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual

Note 16 Heritage assets

Please complete this note if the charity has heritage assets

16.1 General disclosures for all charities holding heritage assets

(i) Explain the nature and scale of heritage assets held.

(ii) Explain the policy for the acquisition, preservation, management and disposal of heritage assets.

16.2 Cost or valuation

At beginning of the year

Additions

Disposals

Revaluations

Transfers *

At end of the year

Heritage asset 1 £	Heritage asset 2 £	Heritage asset 3 £	Heritage asset 4 £	Total £
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-

16.3 Depreciation and impairments

**Basis	SL or RB	SL or RB	SL or RB	SL or RB	SL or RB	Straight Line ("SL") or Reducing Balance
** Rate						

At beginning of the year

Disposals

Depreciation

Impairment

Transfers*

At end of year

-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-

16.4 Net book value

Net book value at the beginning of the year

Net book value at the end of the year

-	-	-	-	-
-	-	-	-	-

16.5 Impairment

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

--

16.6 Revaluation

If an accounting policy of revaluation is adopted, please provide:

the effective date of the revaluation

the name of independent valuer, if applicable

qualifications of independent valuer

the methods applied and significant assumptions

any significant limitations on the valuation

16.7 Analysis of heritage assets by class or group distinguishing those at cost and those at valuation

Carrying amount at the beginning of the period
 Additions
 Disposals
 Depreciation/impairment
 Revaluation
 Carrying amount at the end of period

At valuation Group A	At cost Group B	Total
£	£	£
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-

16.8 Heritage assets (where heritage assets are not recognised on the balance sheet)

- (i) Explain the reason why heritage assets have not been recognised on the balance sheet.
- (ii) Describe the significance and nature of heritage assets.
- (iii) Disclose information that is helpful in assessing the value of heritage assets.
- (iv) Explain the reason why it is not practicable to obtain a valuation of heritage assets.

16.9 Five year summary of heritage assets transactions

	2022	2021	2020	2019	2018
	£	£	£	£	£
Purchases					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-				
Other	-				
Donations					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
Total additions	-	-	-	-	-
Charge for impairment					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
Total charge for impairment	-	-	-	-	-
Disposals					
Group A - carrying amount	-	-	-	-	-
Group B - carrying amount	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
Total disposals	-	-	-	-	-

Note 17

Investment assets

Please complete this note if the charity has any investment assets.

17.1 Fixed assets investments (please provide for each class of investment)

	Cash & cash equivalents	Listed investments	Investment properties	Social investments	Other	Total
Carrying (fair) value at beginning of period	-	-	-	-	-	-
Add: additions to investments during period*	-	-	-	-	-	-
Less: disposals at carrying value	-	-	-	-	-	-
Less: impairments	-	-	-	-	-	-
Add: Reversal of impairments	-	-	-	-	-	-
Add/(deduct): transfer in/(out) in the period	-	-	-	-	-	-
Add/(deduct): net gain/(loss) on revaluation	-	-	-	-	-	-
Carrying (fair) value at end of year	-	-	-	-	-	-

*Please specify additions resulting from acquisitions through business combinations, if any.

Please note that Fair Value in this context is the amount for which an asset could be exchanged between knowledgeable and willing parties in an arm's length transaction. For traded securities, the fair value is the value of the security quoted on the London Stock Exchange Daily Official List or equivalent. For other assets where there is no market price on a traded market, it is the trustees' or valuers' best estimate of fair value.

17.2 Please provide a breakdown of investments shown above agreeing with the balance sheet row B04 differentiating between those held at fair value and those held at cost less impairment.

Analysis of investments

Cash or cash equivalents

Listed investments

Investment properties

Social investments

Other investments

Total

Grand total (Fair value at year end+Cost less impairment)

Fair value at year end	Cost less impairment
£	£
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-

17.3 If your charity holds investment properties, please complete the following note:

(i) Explain the methods and significant assumptions in determining the fair value of investment property held by the charity

(ii) Name or independent valuer, if applicable, and relevant qualifications

(iii) Provide details of any restrictions on the ability to realise investment property or on the remittance of income or disposal proceeds

(iv) Explain any contractual obligations for the purchase, construction or development of investment property or for repairs, maintenance or enhancements

17.4 Please provide a breakdown of current asset investments, if applicable, agreeing with the balance sheet.

Analysis of current asset investments

This year	Last year
£	£
-	-
-	-
-	-
-	-
-	-
-	-

Cash or cash equivalents

Listed investments

Investment properties

Social investments

Other investments

Total

17.5 Guarantees

Please provide details and amount of any guarantee made to or on behalf of a third party

Name of the entity or entities benefitting from those guarantees

Please explain how the guarantee furthers the charity's aims

17.6 Concessionary loans

Amount of concessionary loans made (Multiple loans made may be disclosed in aggregate provided that such aggregation does not obscure significant information).

Description	This year £	Last year £
Total		

Amount of concessionary loans received (Multiple loans received may be disclosed in aggregate provided that such aggregation does not obscure significant information).

Description	This year £	Last year £
Total		

Terms and conditions eg interest rate, security provided

--

Value of any concessionary loans which have been committed but not taken up at the reporting date

Amounts payable within 1 year

Amounts payable after more than 1 year

Amounts receivable within 1 year

Amounts receivable after more than 1 year

17.7 Additional information

Please provide information about the significance of investments to the charity's financial position or performance eg. terms and conditions of loans or the use of hedging to manage financial risk.

For all investments measured at fair value, the basis for determining the value, including any assumptions applied when using a valuation technique.

Where a charity or its subsidiary has provided financial assets as a form of security, the carrying amount of the financial asset pledged as security and the terms and conditions relating to its pledge.

Note 18

Stocks

Please complete this note if the charity holds any stock items

18.1 Please state the carrying amount of stock and work in progress analysed between activities.

Charitable activities:

Opening

Added in period

Expensed in period

Impaired

Closing

Other trading activities:

Opening

Added in period

Expensed in period

Impaired

Closing

Other:

Opening

Added in period

Expensed in period

Impaired

Closing

Total this year

Total previous year

Stock		Donated goods		Work in progress
For distribution	For resale	For distribution	For resale	
£	£	£	£	£
-	2,184	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	2,184	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-

18.2 Please specify the carrying amount of any stocks pledged as security for liabilities

nil

Section C

Notes to the accounts

(cont)

Note 19 Debtors and prepayments

Please complete this note if the charity has any debtors or prepayments.

19.1 Analysis of debtors

Trade debtors
Prepayments and accrued income
Other debtors

This year £	Last year £
109,498	170,727
1,217	8,800
-	-
Total 110,715	179,527

Complete 19.2 where a material debtor is recoverable more than a year after the reporting date.

19.2 Disclosure of debtors recoverable in more than 1 year (included in debtors above)

Trade debtors
Prepayments and accrued income
Other debtors

This year £	Last year £
-	-
-	-
-	-
Total -	-

Section C

Notes to the accounts

(cont)

Note 20 Creditors and accruals

Please complete this note if the charity has any creditors or accruals.

20.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans	-	-	28,284	38,303
Trustee Loans				
Trade creditors	-	-	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	51,639	54,472	-	-
Taxation and social security	-	-	-	-
Other creditors - Deposits	1,000	1,000	-	-
Total	52,639	55,472	28,284	38,303

20.2 Deferred income

Please complete this note if the charity has deferred income.

Please explain the reasons why income is deferred.

Movement in deferred income account

Balance at the start of the reporting period

Amounts added in current period

Amounts released to income from previous periods

Balance at the end of the reporting period

This year £	Last year £
-	-
-	-
-	-
-	-

(cont)

You should complete this note if you have included in the charity expenditure any provisions. A provision is made when the charity has a liability of uncertain timing or amount.

- a brief description of any obligations on the balance sheet and the expected amount and timing of resulting payments;
- an indication of the uncertainties about the amount or timing of those outflows; and
- the amount of any expected reimbursement, stating the amount of any asset that has been recognised for that expected reimbursement.

Balance at the start of the reporting period
Amounts added in current period
Amounts charged against the provision in the current period
Unused amounts reversed during the period
Balance at the end of the reporting period

This year £	Last year £
-	-
-	-
-	-
-	-
-	-

[illegible]

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Section C

Notes to the accounts

(cont)

Note 22 Other disclosures for debtors, creditors and other basic financial instruments

- 22.1 Please provide information about the significance of financial instruments (eg. debtors, creditors, investments etc) to the charity's financial position or performance, for example, the terms and conditions of loans or the use of hedging to manage financial risk.**
- 22.2 If the charity has provided financial assets as a form of security, the carrying amount of the financial assets pledged as security and the terms and conditions related to its pledge should be given here.**

Note 23 Contingent liabilities and contingent assets**23.1 Contingent liabilities**

Where the charity has contingent liabilities, please complete the following section unless the possibility of their existence is remote.

Description of item including its legal nature. Please describe any security provided in connection to the liability.	Estimate of financial effect

23.2 Contingent assets

Where the charity has contingent assets, please complete the following section when their existence is probable

Description of item	Estimate of financial effect

23.3 Other disclosures for contingent assets and/or liabilities

Please provide the following information where practicable:

Explain any uncertainties relating to the amount or timing of settlement; and the possibility of any reimbursement

Where it is not practical to make one or more of these disclosures, please state this fact

Section C**Notes to the accounts****(cont)****Note 24 Cash at bank and in hand**

Short term cash investments (less than 3 months maturity date)
Short term deposits
Cash at bank and on hand
Other
Total

This year £	Last year £
-	-
-	-
164,349	126,168
-	-
164,349	126,168

Section C

Notes to the accounts

(cont)

Note 25 Fair value of assets and liabilities

25.1 Please provide details of the charity's exposure to credit risk (the risk of incurring a loss due to a debtor not paying what is owed) , liquidity risk (the risk of not being able to meet short term financial demands) and market risk (the risk that the value of an investment will fall due to changes in the market) arising from financial instruments to which the charity is exposed at the end of the reporting period and explain how the charity manages those risks.

The charities only risk is in relation to credit risk which is monitored and reviewed regularly.

25.2 Please give details of the amount of change in the fair value of basic financial instruments (debtors, creditors, investments (see section 11, FRS102 SORP)) measured at fair value through the SoFA that is attributable to changes in credit risk.

Section C

Notes to the accounts

(cont

Note 26

Events after the end of the reporting period

Please complete this note where events (not requiring adjustment to the accounts) have occurred after the end of the reporting period but before the accounts are authorised which relate to conditions that arose after the end of the reporting period.

Please provide details of the nature of the event

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Provide an estimate of the financial effect of the event or a statement that such an estimate cannot be made

--

Section C

Notes to the accounts

(cont)

Note 27 Charity funds

27.1 Details of material funds held and movements during the CURRENT reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds' (which should include revaluation reserve and fair value reserve, if applicable). The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

* Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Unrestricted Funds	U		225,117	450,692	471,224	-	-	204,585
Restricted Funds	R		-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds (balancing figure)	N/a	N/a						
Total Funds as per balance sheet			225,117	450,692	471,224	-	-	204,585

Yes* ☒ No* ☒

Fund balances carried forward include assets and liabilities denominated in a foreign currency

If yes, please state the basis on which the assets and/or liabilities have been translated into sterling (or the currency in which the accounts are drawn up).

(cont)

Note 27

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

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds' (which should include revaluation reserve and fair value reserve, if applicable). The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

* Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Unrestricted Funds	U		251,814	471,403	-	498,100	-	225,117
Restricted Funds	R		-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
<i>Other funds (balancing figure)</i>	N/a	N/a						
Total Funds as per balance sheet			251,814	471,403	-	498,100	-	225,117

[illegible]

Fund balances carried forward include assets and liabilities denominated in a foreign currency

Note 28**Transactions with trustees and related parties**

If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.

28.1 Trustee remuneration and benefits

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

FALSE

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value					Last year
		This year					
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL	
		£	£	£	£	£	
Mr S Dhillon	Memorandum/Constitution	12,940					10,990
Miss J Daly	Board Minutes	6,788					25,000

Please give details of why remuneration or other employment benefits were paid.

Annual salary for running of school operations

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

If a third party has been reimbursed for providing one or more trustees, state the nature of the payment and amount of the reimbursement.

State the number of trustees to whom retirement benefits are accruing under a defined contribution pension scheme.

28.2 Trustees' expenses

If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".

No trustee expenses have been incurred (True or False)

Type of expenses reimbursed	This year	Last year
	£	£
Travel		
Subsistence		
Accommodation		
Other (please specify):		
TOTAL		

Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity

28.3 Transaction(s) with related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.

There have been no related party transactions in the reporting period (True or False)

FALSE

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount		Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£		£	£	£
Mr S Dhillon	Trustee	School buildings owned by S Dhillon and rents paid to him at market value or below.	52,800		0	0	0

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

For any related party, please provide details of any guarantees given or received.

Note 29**Additional Disclosures**

The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.

Oak Heights School Ltd was incorporated on 21 December 2006 and applied for charity status with the Charity Commission soon thereafter. The company was given charity status with effect from 4 October 2007. The School is growing with more students registering each year and this should ensure the School will be operating successfully and within budget over the next few years.

Mr S Dhillon who is the Trustee and Principal of Oak Heights School Ltd has committed full time into the running and management of the school. Mr S Dhillon is remunerated at a rate of £12,940 per annum for his services and be reimbursed for any loans given to the School when appropriate. This figure is accepted as a reduced rate for the role that typically commands a higher salary being £40,000 plus during the start up stages until the School is fully financially established. Mr S Dhillon accepts that his salary may be delayed until such funds are available.

Mr S Dhillon will abide by the terms of a contract during his time as Principal, and be regulated by the Trust Body at all stages of the critical decision making. He will report to meetings where he will be required to discuss and justify various decisions, all of which will be documented in the minutes. The Trust Body will act periodically to identify and evaluate Mr S Dhillon's suitability to the post as Principal to ensure standards are maintained at all times. The Trust Body agrees to act with him to ensure that the School and its members are provided for in the best manner possible. Covid-19 caused unprecedented disruption which closed all schools in England. Oak Heights school quickly moved to remote learning during the national lockdown. The lockdown had a massive impact on our parents who were either self employed, ran businesses or were employed and as a result of this most parents were not able to pay school fees on time. Due to this our trade debtors was high. As we come out of the pandemic the school will now continue chasing school fees. During 2020/21 Schools in England went back into lockdown again due to Covid, this caused further disruptions and uncertainty. Therefore, the school was still unable to chase unpaid debtors. The school will endeavour to continue to chase outstanding school fees. The school has managed to reduce its debtors list and will endeavour to continue to chase the remaining debtors.