

COMPANY REGISTRATION NUMBER: 05865642

CHARITY REGISTRATION NUMBER: 1125005

Millom Stepping Stones
Company Limited by Guarantee
Unaudited Financial Statements
31 July 2021

SAINT & CO
Chartered accountants
Whitehaven

Millom Stepping Stones
Company Limited by Guarantee
Financial Statements
Year ended 31 July 2021

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Millom Stepping Stones

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 July 2021

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 July 2021.

Strategic report

The following sections for achievements and performance and financial review form the strategic report of the charity.

Achievements and performance

This year we needed to replace the decking area in the playground as the old one had become worn and unsafe. We continued to build the nursery up again following the COVID closure. Numbers of children attending gradually increased over the year and staff gradually returned to work from furlough. We needed to operate in bubbles which meant having extra staff on site. We also needed additional cleaning equipment, materials and PPE. We employ 21 members of staff which includes 2 apprentices.

Financial review

We have only purchased essential equipment this year and have kept spending to a minimum where possible. However, a lot of extra cleaning equipment and materials was required in order to adhere to COVID rules. Staff wage rates increased according to the national living wage and fees which parents pay increased in line with this. The increasing National Living Wage continues to be quite difficult to cover but the main issue this year has been building the numbers of children attending back to levels before the Coronavirus closure. Fundraising has not been possible this year due to Coronavirus restrictions.

Objectives and activities

The objects of the Pre-School are to enhance the development and education of children primarily under statutory school age.

Millom Stepping Stones

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 July 2021

Structure, governance and management

Governing Document

Millom Stepping Stones is an independent registered charity (No: 1125005) and Company Limited by Guarantee (No: 05865642). It is governed by its Memorandum and Articles dated 4 July 2006.

The objects of the Pre-school ("the Objects") are to enhance the development and education of children primarily under statutory school age by encouraging parents to understand and provide for the needs of their children through community groups and by:- 3.1 Offering appropriate play, education and care facilities and training courses, together with the right of parents to take responsibility for and to become involved in the activities of such groups, ensuring that such groups offer opportunities for all children whatever their race, culture, religion, means or ability; 3.2 Encouraging the study of the needs of such children and their families and promoting public interest in and recognition of such needs; 3.3 Instigating and adhering to and furthering the aims and objects of the Pre-school Learning Alliance.

Trustee Induction and Training

New Trustees undergo induction into the organisation and undergo a CRB check. They are also encouraged to attend training events, where appropriate. In addition, Trustees are also required to use any specific knowledge or experience to help the Board reach sound decisions. This can include scrutinising papers, leading discussions, focusing on key issues, providing advice and guidance on new initiatives etc.

Risk Management

Risk assessments are completed on an ongoing basis.

Organisational Structure

Day-to-day management of the organisation and the delivery of objectives are provided by the manager under supervision of the directors.

Related Parties

The charity works with Millom Infants, Parkview Nursery and Millom Childrens Centre.

Key management personnel remuneration

The trustees consider the Board of Trustees and the chief executive as comprising the key management personnel of the charity in charge of directing and controlling the charity and running and operating the charity on a day to day basis. All trustees give of their time freely and no trustee remuneration was paid in the year. Details of trustee expenses and related party transactions are disclosed in note 16 to the accounts.

The pay of the charity's chief executive is reviewed annually and assessed in accordance with average earnings. The remuneration is also bench-marked with charities of a similar size and activity to ensure that the remuneration set is fair and not out of line with that generally paid for similar roles.

Millom Stepping Stones

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 July 2021

Reference and administrative details

Registered charity name Millom Stepping Stones

Charity registration number 1125005

Company registration number 05865642

Principal office and registered office St. Georges Road
Millom
LA18 4LE
Cumbria

The trustees

K A Bradley
G Evans
K James
S Clarke

Company secretary M.Tyson

Independent examiner Ian Scott BA(hons), FCA, DChA
Whitehaven

The trustees' annual report and the strategic report were approved on 12 April 2022 and signed on behalf of the board of trustees by:



M.Tyson
Charity Secretary

Millom Stepping Stones

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Millom Stepping Stones

Year ended 31 July 2021

I report to the trustees on my examination of the financial statements of Millom Stepping Stones ('the charity') for the year ended 31 July 2021.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

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

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Millom Stepping Stones

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Millom Stepping Stones *(continued)*

Year ended 31 July 2021

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.



Ian Scott BA(hons), FCA, DChA
Independent Examiner

Whitehaven

12/7/2022

Millom Stepping Stones
Company Limited by Guarantee
Statement of Financial Activities
(including income and expenditure account)

Year ended 31 July 2021

			2021		2020
		Unrestricted	Restricted	Total funds	Total funds
	Note	funds	funds		
		£	£	£	£
Income and endowments					
Donations and legacies	5	140,145	—	140,145	168,716
Charitable activities	6	120,792	—	120,792	110,043
Other trading activities	7	2,650	—	2,650	3,298
Investment income	8	22	—	22	268
Other income	9	2,075	—	2,075	5,000
Total income		<u>265,684</u>	<u>—</u>	<u>265,684</u>	<u>287,325</u>
Expenditure					
Expenditure on charitable activities	10,11	258,920	33,139	292,059	305,844
Total expenditure		<u>258,920</u>	<u>33,139</u>	<u>292,059</u>	<u>305,844</u>
Net expenditure and net movement in funds		<u>6,764</u>	<u>(33,139)</u>	<u>(26,375)</u>	<u>(18,519)</u>
Reconciliation of funds					
Total funds brought forward		190,352	99,417	289,769	308,288
Total funds carried forward		<u>197,116</u>	<u>66,278</u>	<u>263,394</u>	<u>289,769</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 9 to 19 form part of these financial statements.

Millom Stepping Stones
Company Limited by Guarantee
Statement of Financial Position

31 July 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible fixed assets	17	66,278	99,417
Current assets			
Debtors	18	2,455	2,144
Cash at bank and in hand		196,315	240,228
		<u>198,770</u>	<u>242,372</u>
Creditors: amounts falling due within one year	19	<u>1,654</u>	<u>2,020</u>
Net current assets		<u>197,116</u>	<u>240,352</u>
Total assets less current liabilities		<u>263,394</u>	<u>339,769</u>
Creditors: amounts falling due after more than one year	20	–	50,000
Net assets		<u>263,394</u>	<u>289,769</u>
Funds of the charity			
Restricted funds		66,278	99,417
Unrestricted funds		197,116	190,352
Total charity funds	22	<u>263,394</u>	<u>289,769</u>

For the year ending 31 July 2021 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The statement of financial position
continues on the following page.
The notes on pages 9 to 19 form part of these financial statements.

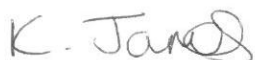
Millom Stepping Stones

Company Limited by Guarantee

Statement of Financial Position *(continued)*

31 July 2021

These financial statements were approved by the board of trustees and authorised for issue on 12 April 2022, and are signed on behalf of the board by:



K James
Trustee

The notes on pages 9 to 19 form part of these financial statements.

Millom Stepping Stones
Company Limited by Guarantee
Notes to the Financial Statements
Year ended 31 July 2021

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is St. Georges Road, Millom, LA18 4LE, Cumbria.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Disclosure exemptions

The charity has taken advantage of the disclosure exemptions permitted by the Charities SORP 2015 (FRS102) regarding the inclusion of a Statement of Cashflows as the Charity is a small charity as defined in Update Bulletin 1 of the Charities SORP (FRS102).

Millom Stepping Stones

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 July 2021

3. Accounting policies *(continued)*

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Significant judgements

The directors consider there were no significant judgements in preparing the financial statements.

Key sources of estimation uncertainty

Accounting estimates and assumptions are made concerning the future and, by their nature, will rarely equal the related actual outcome. The directors consider there are no key sources of estimation uncertainty.

Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account (other than those for investment purposes).

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Millom Stepping Stones

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 July 2021

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Millom Stepping Stones

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 July 2021

3. Accounting policies *(continued)*

Tangible assets

All fixed assets are initially recorded at cost.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Equipment - 25% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Millom Stepping Stones

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 July 2021

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Limited by guarantee

The company is limited by guarantee and the members of the company are liable for no more than £1 each should the company's assets be wound up.

Millom Stepping Stones

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 July 2021

5. Donations and legacies

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Donations				
Donations	—	—	1,890	1,890
Grants				
Cumbria County Council	124,445	124,445	115,306	115,306
Corona Virus JRS Grant	13,200	13,200	38,770	38,770
Copeland Borough Council Discretionary Grant	—	—	10,000	10,000
Other grant income	2,500	2,500	2,750	2,750
	<u>140,145</u>	<u>140,145</u>	<u>168,716</u>	<u>168,716</u>

6. Charitable activities

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Pre-School Fees	120,698	120,698	109,959	109,959
Income from Admin Services provided	94	94	84	84
	<u>120,792</u>	<u>120,792</u>	<u>110,043</u>	<u>110,043</u>

7. Other trading activities

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Fundraising events	2,650	2,650	3,298	3,298

8. Investment income

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Bank interest receivable	22	22	268	268

Millom Stepping Stones

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 July 2021

9. Other income

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Business Interruption Insurance Receipts	–	–	5,000	5,000
Other exceptional income	2,075	2,075	–	–
	<u>2,075</u>	<u>2,075</u>	<u>5,000</u>	<u>5,000</u>

10. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Pre School activities	209,349	33,139	242,488
Support costs	49,571	–	49,571
	<u>258,920</u>	<u>33,139</u>	<u>292,059</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Pre School activities	222,292	33,390	255,682
Support costs	50,162	–	50,162
	<u>272,454</u>	<u>33,390</u>	<u>305,844</u>

11. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2021 £	Total fund 2020 £
Pre School activities	242,488	48,540	291,028	304,791
Governance costs	–	1,031	1,031	1,053
	<u>242,488</u>	<u>49,571</u>	<u>292,059</u>	<u>305,844</u>

Millom Stepping Stones

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 July 2021

12. Analysis of support costs

	Analysis of support costs Pre School	Total 2021	Total 2020
	£	£	£
Staff costs	45,961	45,961	47,021
Premises	2,580	2,580	2,088
Governance costs	1,030	1,030	1,054
	<u>49,571</u>	<u>49,571</u>	<u>50,163</u>

13. Net expenditure

Net expenditure is stated after charging/(crediting):

	2021	2020
	£	£
Depreciation of tangible fixed assets	<u>33,139</u>	<u>33,390</u>

14. Independent examination fees

	2021	2020
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	<u>1,030</u>	<u>1,054</u>

15. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2021	2020
	£	£
Wages and salaries	202,646	219,717
Social security costs	2,965	4,820
Employer contributions to pension plans	2,751	2,770
Other employee benefits	1,117	1,414
	<u>209,479</u>	<u>228,721</u>

The average head count of employees during the year was 20 (2020: 22). The average number of full-time equivalent employees during the year is analysed as follows:

	2021	2020
	No.	No.
Number of direct charitable staff	18	20
Number of management and administration staff	2	2
	<u>20</u>	<u>22</u>

Millom Stepping Stones

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 July 2021

15. Staff costs *(continued)*

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

16. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

17. Tangible fixed assets

	Land and buildings £	Equipment £	Total £
Cost			
At 1 August 2020 and 31 July 2021	<u>231,973</u>	<u>8,880</u>	<u>240,853</u>
Depreciation			
At 1 August 2020	132,556	8,880	141,436
Charge for the year	<u>33,139</u>	<u>–</u>	<u>33,139</u>
At 31 July 2021	<u>165,695</u>	<u>8,880</u>	<u>174,575</u>
Carrying amount			
At 31 July 2021	<u>66,278</u>	<u>–</u>	<u>66,278</u>
At 31 July 2020	<u>99,417</u>	<u>–</u>	<u>99,417</u>

18. Debtors

	2021 £	2020 £
Prepayments and accrued income	<u>2,455</u>	<u>2,144</u>

19. Creditors: amounts falling due within one year

	2021 £	2020 £
Accruals and deferred income	<u>1,654</u>	<u>2,020</u>

20. Creditors: amounts falling due after more than one year

	2021 £	2020 £
Bank loans and overdrafts	<u>–</u>	<u>50,000</u>

Millom Stepping Stones

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 July 2021

21. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £2,751 (2020: £2,770).

22. Analysis of charitable funds

Unrestricted funds

	At 1 August 2020	Income	Expenditure	At 31 July 2021
	£	£	£	£
General funds	179,347	265,684	(258,920)	186,111
Capital Fund	11,005	—	—	11,005
	<u>190,352</u>	<u>265,684</u>	<u>(258,920)</u>	<u>197,116</u>

	At 1 August 2019	Income	Expenditure	At 31 July 2020
	£	£	£	£
General funds	164,476	287,325	(272,454)	179,347
Capital Fund	11,005	—	—	11,005
	<u>175,481</u>	<u>287,325</u>	<u>(272,454)</u>	<u>190,352</u>

Restricted funds

	At 1 August 2020	Income	Expenditure	At 31 July 2021
	£	£	£	£
Restricted Fund - Property extension	99,417	—	(33,139)	66,278

	At 1 August 2019	Income	Expenditure	At 31 July 2020
	£	£	£	£
Restricted Fund - Property extension	132,807	—	(33,390)	99,417

Millom Stepping Stones

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 July 2021

23. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Tangible fixed assets	–	66,278	66,278
Current assets	198,770	–	198,770
Creditors less than 1 year	(1,654)	–	(1,654)
Creditors greater than 1 year	–	–	–
Net assets	197,116	66,278	263,394

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Tangible fixed assets	–	99,417	99,417
Current assets	242,372	–	242,372
Creditors less than 1 year	(2,020)	–	(2,020)
Creditors greater than 1 year	(50,000)	–	(50,000)
Net assets	190,352	99,417	289,769