

# **Buttsbury Pre-School**

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## **Report and Financial Statements**

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Year End 30 June 2021

A Private Company limited by guarantee with no share capital

Registered Charity Number 1141141

Company Registered No: 07140529





**CHARITY COMMISSION  
FOR ENGLAND AND WALES**

## **Trustees' annual report (including Directors' report) for the period**

**From:** 1<sup>st</sup> July 2020

**To:** 30<sup>th</sup> June 2021

**Charity name:** Buttsbury Pre-School

**Charity registration number:** 1141141

**Company number:** 07140529

## **Objectives and activities**

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	<p>The objects of the pre-school 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:-</p> <p>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.</p> <p>Encouraging the study of the needs of such children and their families and promoting public interest in and recognition of such needs.</p> <p>Instigating and adhering to and furthering the aims and objects contained within our Memorandum and Articles of Association.</p>
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	<p>During a challenging period, due to the Coronavirus pandemic, the activities we have undertaken for the public benefit in relation to the above objectives are:</p> <ol style="list-style-type: none"><li>1) Fundraising via activities such as pre-school photographs, Christmas hampers, gifts for Mothers and Father's Day for the pre-school playroom so that we can continue to offer opportunities for all children.</li><li>2) Continuous professional development for staff to enable recognition of the children's needs and changes in legislation.</li></ol>

		<p>3) Running the pre-school for children aged 2-5 years of families in the Billericay area in line with the Early Years Foundation Stage curriculum and statutory requirements.</p> <p>These activities enable us to ensure that we continue to welcome children from the local community within the age range we specify and to offer them to appropriate play, education and care facilities.</p>
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	All trustees have had regard to the guidance issued by the Charity Commission on public benefit.

## Achievements and performance

Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	<p>During this financial year, Buttsbury Pre-school has continued to operate in our existing premises, offering an 'outstanding' all round pre-school environment for all our children.</p> <p>We have introduced the option of an 'all day' session, enabling children to stay for lunch club as well as the morning and afternoon sessions.</p> <p>The pre-school, with a majority vote by our parents, has adopted to use its own Memorandum and Articles of Association to assist with proxy voting for our AGM.</p> <p>The playroom and business manager have continued to enhance the processes and policies we operate under, aided where necessary by our trustees.</p> <p>Again, this year, our fundraising efforts have been severely hampered this financial year due to the Coronavirus pandemic since March 2020.</p> <p>In the autumn term, the pre-school suffered a loss in parent income of approximately £1500 due to positive Covid cases closing our child 'bubbles'.</p> <p>Our managers and finance officer continue to work extremely hard to request donations from parents to support the pre-school, source grants from external providers such as the local authority discretionary fund, Tesco's bags for</p>
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		<p>help scheme, Waitrose community fund and speak with our landlord to discuss a freeze in business rates for the year.</p> <p>The addition of these vital funds has ensured the pre-school remains viable and open to our local community and families, who are enormously grateful for the staff efforts in keeping the pre-school open and beyond.</p> <p>This dedication by our financial team to ensuring the pre-school remains viable is reflected in the net movement of funds in our year end accounts.</p>
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## Financial review

Review of the charity's financial position at the end of the period	Para 1.21	<p>During the year the Pre-school generated income of £277,425 (£216,096 - 2020). Expenditure for the period was £189,191 (£207,835 - 2020). This resulted in Net Profit of £88,234* (Net Profit (£8261) - 2020).</p> <p>*This positive figure, in light of the extremely difficult Coronavirus pandemic, was made possible by a £11,500 Discretionary Grant from Basildon District Council, the support of our parents and many, many hours of unpaid work by our management and office team to keep the pre-school viable.</p> <p>The management team decided to put a freeze on non-essential spending, with only payments made for 'business as usual' costs and Covid-19 PPE safety equipment incurred as a result of Coronavirus.</p> <p>Credit notes were given to parents, to offset their future fees, when we had several periods of closure due to self-isolation and lack of staff to keep the pre-school open.</p> <p>Due to the pandemic and legislation stating that it recommended children only attend one setting, we lost several children's places as they needed nursery full time care. Other parents decided to limit their child's exposure to the virus by dropping sessions their child previously attended. This resulted in a further loss of income.</p> <p>Staff costs were kept to a minimum with a small wage increase in July (see staff costs £172k</p>
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		<p>previous year compared to £154k this year, a difference of £18k). Further staff financial sacrifices were made to ensure the pre-school's viability.</p> <p>Staff members reduced from 19 to 17 due to anxiety in the working environment with the increased risk of catching Coronavirus. At this time, it was difficult to recruit new staff however, since June 2021, we have managed to recruit 2 new relief staff members.</p> <p>Although this year's accounts show an £88,000 profit, we expect to see this dramatically reduced in next year's accounts due to an increase in our rent and business rates, a 6.6% increase in national minimum wage, a further increase in staff pension contributions, a significant increase in energy and telecoms prices, with investment in new VOIP systems for when landline calls are discontinued.</p> <p>We continue to review our business model changes to ensure an even allocation of children on our waiting lists to provide financial stability in the coming years.</p>
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	<p>Our target is that we hold, at all times, sufficient reserves to cover at least 6 months running costs for any unforeseen circumstance which may require the pre-school to close.</p> <p>The financial team keep a close monitor of monies in our current account to ensure funds are transferred to our contingency account as 'restricted' funds, where necessary.</p>
Amount of reserves held	Para 1.22	<p><i>Total Unrestricted Reserves stand at £46,167 (£78,137 - 2020) which equates to only 4 months of expenditure. This does not take into account redundancy costs which would be incurred in the unforeseen closure of the Pre-School (these are kept in our contingency account as 'restricted' funds).</i></p>
Reasons for holding zero reserves	Para 1.22	N/A
Details of fund materially in deficit	Para 1.24	N/A
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	None

## Structure, governance and management

Description of charity's trusts:		
Type of governing document:	Para 1.25	Memorandum of Association
How is the charity constituted?	Para 1.25	Private Company limited by guarantee with no share capital
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	Elected at quorate AGM by majority of members

## Reference and administrative details

Charity name	<b>Buttsbury Pre-School</b>
Other name the charity uses	<b>None</b>
Registered charity number	<b>1141141</b>
Charity's principal address	<b>Perry Street, Billericay, Essex, CM12 0NX</b>

### Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Ashleigh Fuller	Chairperson	17/3/2021 -	
2	Victoria Mason	Chairperson	7/6/2019 - 17/3/2021	
3	Kim Ovel	Treasurer	26/2/2020 -	
4	Katie Wilson	Secretary	28/2/2020 -	
5	Simon Goodman	Trustee	27/6/2018 -	
6	Sally Tracey	Trustee	17/3/2021 -	
7	Rebecca Morgan	Trustee	26/2/2020 – 17/3/2021	

### Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year

**Additional information (optional)****Names and addresses of advisers (optional information)**

Type of adviser	Name	Address
Independent Auditor	Shirley Smith	Shirley Smith and Co Ltd 11 Chandlers Way South Woodham Ferrers Essex CM3 5TB

**Name of chief executive or names of senior staff members (optional information)**

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**Exemptions from disclosure**

Reason for non-disclosure of key personnel details

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**Declarations**

The company has taken advantage of the small companies' exemption in preparing the report above.

The trustees declare that they have approved the trustees' report (including directors' report) above.

**Signed on behalf of the charity's trustees/directors**

Signature(s)	<i>A Fuller</i>	<i>J Crosby</i>
Full name(s)	ASHLEIGH FULLER	JULIE CROSBY
Position	Chair	<del>Treasurer</del> BUSINESS MANAGER
Date	23/03/22	



<b>Buttsbury Pre-School</b>		Charity No	1141141	<b>CC17a</b>
		Company No	07140529	
<b>Annual accounts for the period</b>				
Period start date	1st July 2020	To	Period end date	
			30th June 2021	

## Section A Statement of financial activities

Recommended categories by activity	Details of own analysis	Note	Restricted			Total this year £	Total last year £
			Unrestricted funds £	income funds £	Endowment funds £		
			F01	F02	F03	F04	F05
<b>Incoming resources (Note 3)</b>							
<b>Incoming resources from generated funds</b>			-	-	-	-	-
Donations & Legacies		S01	-	-	-	-	1,002
Charitable activities		S02	202,858	66,306	-	269,164	208,207
Other Trading Activities		S03	8,257	-	-	8,257	6,795
Investment Income		S04	4	-	-	4	92
Separate Material Item of Income		S05	-	-	-	-	-
Other		S06	-	-	-	-	-
<b>Total incoming resources</b>		S07	211,119	66,306	-	277,425	216,096
<b>Resources expended (Notes 6)</b>							
<b>Expenditure on:</b>			-	-	-	-	-
Raising Funds		S08	1,101	-	-	1,101	3,351
Charitable activities		S09	181,400	6,306	-	187,706	204,175
Separate Material Item of Expenditure		S10	-	-	-	-	-
Other		S11	384	-	-	384	309
<b>Total resources expended</b>		S12	182,885	6,306	-	189,191	207,835
<b>Net incoming/(outgoing) resources before transfers</b>		S17	28,234	60,000	-	88,234	8,261
<b>Gross transfers between funds</b>		S19	-	-	-	-	-
<b>Net incoming/(outgoing) resources before other recognised gains/(losses)</b>		S19	28,234	60,000	-	88,234	8,261
<b>Other recognised gains/(losses)</b>							
Gains and losses on revaluation of fixed assets for the charity's own use		S17	-	-	-	-	-
Gains and losses on investment assets		S18	-	-	-	-	-
<b>Net movement in funds</b>		S19	28,234	60,000	-	88,234	8,261
<b>Total funds brought forward</b>		S20	78,137	-	-	78,137	69,876
<b>Total funds carried forward</b>		S21	106,371	60,000	-	166,371	78,137



# Section B


# Balance sheet for year end 30 June 2021

		Note	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F05
<b>Fixed assets</b>							
Intangible assets	(Note 15)	B01	-	-	-	-	-
Tangible assets	(Note 14)	B02	-	-	-	-	-
Heritage assets	(Note 16)	B03					
Investments	(Note 17)	B04	-	-	-	-	-
<b>Total fixed assets</b>		B05	-	-	-	-	-
<b>Current assets</b>							
Stocks	(Note 18)	B06	-	-	-	-	-
Debtors	(Note 19)	B07	9,922	-	-	9,922	6,218
Investments	(Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand	(Note 24)	B09	52,238	120,204	-	172,442	98,254
<b>Total current assets</b>		B10	62,160	120,204	-	182,364	104,472
<b>Creditors: amounts falling due within one year</b>	(Note 20)	B11	15,993	-	-	15,993	26,335
<b>Net current assets/(liabilities)</b>		B12	46,167	120,204	-	166,371	78,137
<b>Total assets less current liabilities</b>		B13	46,167	120,204	-	166,371	78,137
<b>Creditors: amounts falling due after one year</b>	(Note 12)	B14	-	-	-	-	-
<b>Provisions for liabilities and charges</b>		B15	-	-	-	-	-
<b>Net assets</b>		B16	46,167	120,204	-	166,371	78,137
<b>Funds of the Charity</b>							
Unrestricted funds		B19	46,167			46,167	78,137
Restricted income funds (Note 27)		B18		-		-	-
Endowment funds (Note 27)		B17			-	-	-
Revaluation reserve		B20				-	-
Fair Value reserve		B21				-	-
<b>Total funds</b>		B22	46,167	-	-	46,167	78,137

For the financial year in question the company was entitled to exemption under the section 477 of the Companies Act 2006 relating to small companies. No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006. The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

These accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 SORP

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

Signature	Print Name	Date of approval
	Ashleigh Fuller	23/03/22

# Independent examiner's report on the accounts

Section A

Independent Examiner's Report

Report to the trustees/  
members of

Buttsbury Pre-School

On accounts for the year  
ended

30 June 2021

Charity no

1141141

Company Regd.  
no

07140529

Set out on pages

5-18

Respective responsibilities  
of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of independent  
examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's  
statement

In connection with my examination, no matter has come to my attention to indicate that:

- accounting records have not been kept in accordance with section 386 of the Companies Act 2006;
- the accounts do not accord with such records:
- where accounts are prepared on an accruals basis, whether they fail to comply with relevant accounting requirements under section 396 of the Companies Act 2006, or are not consistent with the Charities SORP (FRS102)
- any matter which the examiner believes should be drawn to the attention of the reader to gain a proper understanding of the accounts.

Signed:

S. C. L.

Date:

7/3/2022

Name:

Shirley Smith

Shirley Smith and Co limited

Address:

11 Chandlers Way  
South Woodham Ferrers  
Essex CM3 5TB

## 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;

***Not Applicable***

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

***Not Applicable***

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.

***Not Applicable***

## 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:***

<b><i>(i) the nature of the change in accounting policy;</i></b>	Not Applicable
<b><i>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</i></b>	Not Applicable
<b><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></b>	Not Applicable

#### 1.4 Changes to accounting estimates

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

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

**Please disclose:**

<i>(i) the nature of any changes;</i>	Not Applicable
<i>(ii) the effect of the change on income and expense or</i>	Not Applicable
<i>(iii) where practicable, the effect of the change in one or more future periods.</i>	Not Applicable

#### 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="checked" type="checkbox"/>	No prior year errors identified
No*	<input type="checkbox"/>	

**Please disclose:**

<i>(i) the nature of the prior period error;</i>	Not Applicable
<i>(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and</i>	Not Applicable
<i>(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.</i>	Not Applicable

## Note 2

## Accounting policies

## 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 checked="" type="checkbox"/>	<input type="checkbox"/>	<input 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 checked="" type="checkbox"/>	<input type="checkbox"/>	<input 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 type="checkbox"/>

## Government grants

The charity has received government grants in the reporting period

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

<b>Donated services and facilities</b>	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*
		✓	✓	✓
	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*
		✓	✓	✓
<b>Support costs</b>	The charity has incurred expenditure on support costs.	Yes*	No*	N/a*
		✓	✓	✓
<b>Volunteer help</b>	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*
		✓	✓	✓
<b>Income from interest, royalties and dividends</b>	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	Yes*	No*	N/a*
		✓	✓	✓
<b>Income from membership subscriptions</b>	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.	Yes*	No*	N/a*
		✓	✓	✓
	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.	Yes*	No*	N/a*
		✓	✓	✓
<b>Settlement of insurance claims</b>	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.	Yes*	No*	N/a*
		✓	✓	✓
<b>Investment gains and losses</b>	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.	Yes*	No*	N/a*
		✓	✓	✓
<b>2.3 EXPENDITURE AND LIABILITIES</b>				
<b>Liability recognition</b>	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.	Yes*	No*	N/a*
		✓	✓	✓
<b>Governance and support costs</b>	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.	Yes*	No*	N/a*
		✓	✓	✓
	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.	Yes*	No*	N/a*
		✓	✓	✓
<b>Grants with performance conditions</b>	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.	Yes*	No*	N/a*
		✓	✓	✓
<b>Grants payable without performance conditions</b>	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.	Yes*	No*	N/a*
		✓	✓	✓
<b>Redundancy cost</b>	The charity made no redundancy payments during the reporting period.	Yes*	No*	N/a*
		✓	✓	✓
<b>Deferred income</b>	No material item of deferred income has been included in the accounts.	Yes*	No*	N/a*
		✓	✓	✓
<b>Creditors</b>	The charity has creditors which are measured at settlement amounts less any trade discounts	Yes*	No*	N/a*
		✓	✓	✓
<b>Provisions for liabilities</b>	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	Yes*	No*	N/a*
		✓	✓	✓
<b>Basic financial instruments</b>	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*
		✓	✓	✓

## 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.

Yes*	No*	N/a*
✓	✓	✓

### 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.

Yes*	No*	N/a*
✓	✓	✓

Yes*	No*	N/a*
✓	✓	✓

### 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.

Yes*	No*	N/a*
✓	✓	✓

Yes*	No*	N/a*
✓	✓	✓

### 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 maturity date of less than 1 year are treated as current asset investments

Yes*	No*	N/a*
✓	✓	✓

Yes*	No*	N/a*
✓	✓	✓

### Stocks and work in progress

Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.

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.

Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.

Yes*	No*	N/a*
✓	✓	✓

Yes*	No*	N/a*
✓	✓	✓

Yes*	No*	N/a*
✓	✓	✓

### Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

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.

They are valued at fair value except where they qualify as basic financial instruments.

Yes*	No*	N/a*
✓	✓	✓

Yes*	No*	N/a*
✓	✓	✓

Yes*	No*	N/a*
✓	✓	✓

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

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## Note 3

## Income

Analysis of income		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Donations and legacies:	Donations and gifts	-	-	-	-	1,002
	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		-	-	-	-	1,002
Charitable activities:	ECC Nursery Vouchers	79,019	48,500	-	127,519	111,092
	Basildon District Council Discretionary Grant	-	11,500	-	11,500	5,000
	Parent Fees	120,849	-	-	120,849	77,766
	Registration Fees	1,610	-	-	1,610	2,060
	Risers Fees	-	-	-	-	35
	Training Room Hire	-	-	-	-	-
	Uniform	1,380	-	-	1,380	-
	HMRC Job Retention Scheme	-	6,306	-	6,306	12,254
	Total	202,858	66,306	-	269,164	208,207
Other trading activities:	Fundraising	8,257	-	-	8,257	6,795
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
Total		8,257	-	-	8,257	6,795
Income from investments:	Interest income	4	-	-	4	92
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
Total		4	-	-	4	92
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		211,119	66,306	-	277,425	216,096

## Other information:

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

£6306 from the Coronavirus Job Retention Scheme and £11500 from Basildon District Council

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

Not applicable

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

Not applicable

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

Not applicable



**This year:** 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).

Not applicable

**Last year:** 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).

Not applicable

## Note 4

## Analysis of receipts of government grants

	Description	This year £	Last year £
Essex County Council	ECC Nursery Grant	115,862	101,627
	SEN Grant	9,215	8,815
	EYCC Inclusion Grant	442	-
	STEP	-	390
	ECC Grant for MIND training	2,000	-
	EYPP	-	168
	IDACI	-	92
	Basildon DC	11,500	5,000
	HMRC Job Retention	6,306	12,254
	<b>Total</b>	<b>145,325</b>	<b>128,346</b>

	This year	Last year
<i>Please provide details of any unfulfilled conditions and other contingencies attaching to grants that have been recognised in income.</i>	None	None

	This year	Last year
<i>Please give details of other forms of government assistance from which the charity has directly benefited.</i>	None	None

**Note 5                      Donated goods, facilities and services**

	This year £	Last year £
Seconded staff	-	-
Use of property	-	-
Other	-	-

	This year	Last year
<b>Please provide details of the accounting policy for the recognition and valuation of donated goods, facilities and services.</b>	None Received	None Received

<b>Please provide details of any unfulfilled conditions and other contingencies attaching to resources from donated goods and services not recognised in income.</b>	None Received	None Received
--	---------------	---------------

<b>Please give details of other forms of other donated goods and services not recognised in the accounts, eg contribution of unpaid volunteers.</b>	None Received	None Received
---	---------------	---------------

## Note 6

## Expenditure

Analysis	This year			Last year	
	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Total funds
<b>Expenditure on raising funds:</b>				£	£
Staging fundraising events	1,101	-	-	1,101	3,351
	-	-	-	-	-
<b>Total expenditure on raising funds</b>	<b>1,101</b>	<b>-</b>	<b>-</b>	<b>1,101</b>	<b>3,351</b>
<b>Expenditure on charitable activities:</b>					
Salaries	147,597	6,306	-	153,903	171,858
Regular Bills	28,874	-	-	28,874	30,578
Educational Equipment	1,254	-	-	1,254	1,193
Training	2,821	-	-	2,821	521
Miscellaneous	853	-	-	853	25
<b>Total expenditure on charitable activities</b>	<b>181,399</b>	<b>6,306</b>	<b>-</b>	<b>187,705</b>	<b>204,175</b>
<b>Separate material item of expense</b>					
Audit	384	-	-	384	309
	-	-	-	-	-
	-	-	-	-	-
<b>Total</b>	<b>384</b>	<b>-</b>	<b>-</b>	<b>384</b>	<b>309</b>
<b>Other</b>					
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
<b>Total other expenditure</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURE</b>	<b>182,884</b>	<b>6,306</b>	<b>-</b>	<b>189,190</b>	<b>207,835</b>

## Other information:

## Analysis of expenditure on charitable activities

Activity or programme	This year				Last year			
	Activities undertaken directly	Grant funding of activities	Support Costs	Total this year	Activities undertaken directly	Grant funding of activities	Support Costs	Total last year
	£	£	£	£	£	£	£	£
Pre-School Activity	36,188	145,325	1,371	182,884	65,947	128,346	1,288	195,581
Activity 2	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
<b>Total</b>	<b>36,188</b>	<b>145,325</b>	<b>1,371</b>	<b>182,884</b>	<b>65,947</b>	<b>128,346</b>	<b>1,288</b>	<b>195,581</b>

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

None

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

None

**Note 7                    Extraordinary items**

No Extraordinary items

**Note 8                    Funds received as agent**

No Extraordinary items

## Note 9 Support Costs

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

This year

	Fundraising Activity	Preschool Charitable Activity	Activity 2	Activity 3	Grand total	Basis of allocation
Support cost type	£	£	£	£	£	(Describe method)
Audit	384	-	-	-	384	Time Based
Payroll Administration	-	1,371	-	-	1,371	Time Based
	-	-	-	-	-	
	-	-	-	-	-	
Other	-	-	-	-	-	
Total	384	1,371	-	-	1,755	

Last year

	Fundraising Activity	Preschool Charitable	Activity 2	Activity 3	Grand total	Basis of allocation
Support cost type	£	£	£	£	£	(Describe method)
Audit	37	-	-	-	37	Time Based
Payroll Administration	-	1,288	-	-	1,288	Time Based
	-	-	-	-	-	
	-	-	-	-	-	
Other	-	-	-	-	-	
Total	37	1,288	-	-	1,325	

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

Apportioned on the Time spent on this activities

## 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 £
384	309
-	-
-	-
-	-

**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****Gross wages, salaries and benefits in kind****Employer's National Insurance costs\*****Employers Allowance****Pension costs****Total staff costs**

<b>This year</b> <b>£</b>	<b>Last year</b> <b>£</b>
150,236	167,383
1,738	5,772
-	2,701
1,929	1,404
153,903	171,858

\*Employers Allowance reduced cost

**This year:**

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

None

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

None

*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**

TRUE

<b>Band</b>	<b>Number of employees</b>	
	<b>This year</b>	<b>Last year</b>
£60,000 to £69,999	-	-
£70,000 to £79,999	-	-
£80,000 to £89,999	-	-
£90,000 to £99,999	-	-
£100,000 to £109,999	-	-

**Please provide the total amount paid to key management**

<b>This year</b> <b>£</b>	<b>Last year</b> <b>£</b>
-	-



## 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	17	19
Governance	-	-
Other	-	-
<b>Total</b>	<b>17</b>	<b>19</b>

## 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

<b>This year</b>	No Ex-Gratia payments made
<b>Last year</b>	No Ex-Gratia payments made

Please state the legal authority or reason for making the payment

<b>This year</b>	
<b>Last year</b>	

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

This year	Last year
£	£
-	-

11.4 Redundancy payments

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

Total amount of payment

This year	Last year
£	£
-	-

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

--	--

The extent of redundancy funding at the balance sheet date

This year	Last year
£	£
-	-

Please state the accounting policy for any redundancy or termination payments

--	--

**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

This year	Last year
£	£

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

--	--

**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 this year and last year, if different


**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. If this is different for last year, provide details

Provide an explanation of how any liability arising from an agreement with a multi-employer plan to fund a deficit has been determined. If this is different for last year, provide details


**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
			£	£
Activity or project 1	-	-	-	-
Activity or project 2	-	-	-	-
Activity or project 3	-	-	-	-
Activity or project 4	-	-	-	-
<b>Total</b>	-	-	-	-

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

### 13.2 Grants made to institutions

<b>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.</b>	<b>Yes</b>	<b>Please provide details of charity's URL.</b>
	<b>No</b>	<b>Provide details below</b>
<b>Names of institution</b>	<b>Purpose</b>	<b>Total amount of grants paid £</b>
		-
		-
		-
		-
		-
		-
		-
		-
		-
		-
<b>Total grants to institutions in reporting period</b>		-
<b>Other unanalysed grants</b>		-
<b>TOTAL GRANTS PAID</b>		-

### **13.3 Analysis of grants paid (included in cost of charitable activities)**

Analysis	Grants to institutions	Grants to individuals	Support costs £	Total £
Activity or project 1	-	-	-	-
Activity or project 2	-	-	-	-
Activity or project 3	-	-	-	-
Activity or project 4	-	-	-	-
<b>Total</b>	-	-	-	-

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

### 13.4 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.***

<b>Yes</b>	<b><i>Please provide details of charity's URL.</i></b>
<b>No</b>	<b><i>Provide details below</i></b>

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

**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	-	-	-	-	-
Additions	-	-	-	-	-
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	-	-	-

**14.2 Depreciation and impairments**

<b>**Basis</b>	SL or RB (Straight Line or Reducing Balance)	SL or RB	SL or RB	SL or RB	SL or RB
<b>** Rate</b>					

At beginning of the year	-	-	-	-	-
Disposals	-	-	-	-	-
Depreciation	-	-	-	-	-
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of the year	-	-	-	-	-

**14.3 Net book value**

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

#### 14.4 Impairment

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

***Last year: 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.***

**This year**

**Last year**

-	-

#### 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.***

<b>This year</b>	<b>Last year</b>
<b>£</b>	<b>£</b>
-	-
-	-

\* 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

**Note 15****Intangible assets****Please complete this note if the charity has any intangible assets****15.1 Cost or valuation**

	Research & development	Patents and trademarks	Other	Total
	£	£	£	£
At beginning of the year	-	-	-	-
Additions	-	-	-	-
Disposals	-	-	-	-
Revaluations	-	-	-	-
Transfers *	-	-	-	-
At end of the year	-	-	-	-

**15.2 Amortisation and impairments**

<b>**Basis</b>	SL or RB	SL or RB	SL or RB	SL or RB	Straight Line ("SL") or Reducing Balance ("RB")
<b>** Rate</b>					

At beginning of the year	-	-	-	-
Disposals	-	-	-	-
Amortisation	-	-	-	-
Impairment	-	-	-	-
Transfers*	-	-	-	-
At end of year	-	-	-	-

**15.3 Net book value**

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

**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**




### 15.5 Impairment

**This year:**

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

**Last year:**

***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:***

***the effective date of the revaluation***

***the name of independent valuer, if applicable***

***the methods applied***

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

This year	Last year

## 15.7 Other disclosures

**(i) If your intangible asset was acquired by way of grant, provide value on initial recognition and carrying amount of the asset.**

**(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.**

**(iii) Please provide the amount of contractual commitments for the acquisition of intangible assets.**

**(iv) State the amount of research and development expenditure recognised as expenditure in the year.**

**(v) Please detail the headings in the SOFA in which a charge for amortisation of intangible assets is included.**

**(vi) For any material intangible assets, please provide a description, its carrying amount and any remaining amortisation period.**


\* 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 deduction.

**Note 16 Heritage assets***Please complete this note if the charity has heritage assets***16.1 General disclosures for all charities holding heritage assets**

	This year	Last year
(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**

	Heritage asset 1 £	Heritage asset 2 £	Heritage asset 3 £	Heritage asset 4 £	Total £
At beginning of the year	-	-	-	-	-
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
Revaluations	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	-	-	-

**16.3 Depreciation and impairments**

<b>**Basis</b>						Straight Line ("SL") or Reducing Balance
<b>** Rate</b>						

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

**This year**

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

--

**Last year**

*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*

This year	Last year

## 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.

This year	Last year

**16.9 Five year summary of heritage assets transactions**

	2015	2014	2013	2012	2011
	£	£	£	£	£
<b>Purchases</b>					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-				
Other	-				
<b>Donations</b>					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
<b>Total additions</b>	-	-	-	-	-
<b>Charge for impairment</b>					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
<b>Total charge for impairment</b>	-	-	-	-	-
<b>Disposals</b>					
Group A - carrying amount	-	-	-	-	-
Group B - carrying amount	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
<b>Total disposals</b>	-	-	-	-	-

**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.**

This year:

**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
£	£
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-

Last year:

**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

This year	Last year

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

**Analysis of current asset investments**

Cash or cash equivalents

Listed investments

Investment properties

Social investments

Other investments

Total

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

**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

This year	Last year
	None
	Not Applicable
	Not Applicable

## 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 £
	-	-
	-	-
	-	-
	-	-
<b>Total</b>	-	-

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 £
	-	-
	-	-
	-	-
<b>Total</b>	-	-

Terms and conditions eg interest rate, security provided

This year	Last year
	Not Applicable

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.

This year	Last year
	Not Applicable

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

	Not Applicable
--	----------------

Where a charity 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.

	Not Applicable
--	----------------

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

	Not Applicable
--	----------------

Where a charity 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.

	Not Applicable
--	----------------



## 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.

	Stock		Donated goods		Work in progress
	For distribution	For resale	For distribution	For resale	
	£	£	£	£	£
<b>Charitable activities:</b>					
<i>Opening</i>	-	-	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	-	-	-	-
<b>Other trading activities:</b>					
<i>Opening</i>	-	-	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	-	-	-	-
<b>Other:</b>					
<i>Opening</i>	-	-	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	-	-	-	-
<b>Total this year</b>	-	-	-	-	-
<b>Total previous year</b>	-	-	-	-	-

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

<b>This year</b>	<b>Last year</b>
<b>£</b>	<b>£</b>

**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 £
	-	-
	9,922	6,218
	-	-
<b>Total</b>	<b>9,922</b>	<b>6,218</b>

*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 £
	-	-
	-	-
	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**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 and overdrafts	-	-	-	-
Trade creditors	-	66	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	15,993	26,269	-	-
Taxation and social security	-	-	-	-
Other creditors	-	-	-	-
<b>Total</b>	<b>15,993</b>	<b>26,335</b>	<b>-</b>	<b>-</b>

**20.2 Deferred income**

*Please complete this note if the charity has deferred income.*

*Please explain the reasons why income is deferred.*

This year	Last year

**Movement in deferred income account**

	This year £	Last year £
Balance at the start of the reporting period	14,750	4,926
Amounts added in current period	-	14,750
Amounts released to income from previous periods	- 4,828	- 4,926
Balance at the end of the reporting period	9,922	14,750

**Note 21 Provisions for liabilities and charges**

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

**21.1 Movements in recognised provisions and funding commitment during the period**

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 £
-	-
-	-
-	-
-	-
0	0

**21.2 Please provide:**

- 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.

This year

Last year

None	None
None	None
None	None

This year

Last year

**21.3** For any funding commitment that is not recognised as a liability or provision, provide details of commitment made, the time frame of that commitment, any performance-related conditions and details of how the commitment will be funded (with contracts for capital expenditure separately identified).

None	None
------	------

**21.4** Where unrestricted funds have been designated to a fund commitment, please disclose the nature of any amounts designated and the likely timing of that expenditure.

None	None
------	------

**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.**

This year	Last year
None	None

**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.**

None	None
------	------

**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.

This year

Description of item including its legal nature. Please describe any security provided in connection to the liability.	Estimate of financial effect
None	

Last year

Description of item including its legal nature. Please describe any security provided in connection to the liability.	Estimate of financial effect
None	

**23.2 Contingent assets**

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

This year

Description of item

Estimate of financial effect

None	

Last year

Description of item

Estimate of financial effect

None	

**23.4 Other disclosures for contingent assets and/or liabilities**

Please provide the following information where practicable:

This year	Last year
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**Explain any uncertainties relating to the amount or timing of settlement; and the possibility of any reimbursement**

Not applicable	Not applicable
Not applicable	Not applicable

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



**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**

<b>This year £</b>	<b>Last year £</b>
-	-
-	-
172,442	98,255
-	-
172,442	98,255

**Note 25 Fair value of assets and liabilities**

	<b>This year</b>	<b>Last year</b>
<p><b>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.</b></p>	<p>Credit Risk: Low as Individual debtor's pay before commencement of charitable activities.</p> <p>Liquidity Risk: Low - Current unrestricted reserves are sufficient for 6 months activities with no income.</p> <p>Market Risk: None as no investments held.</p>	<p>Credit Risk: Low as Individual debtor's pay before commencement of charitable activities.</p> <p>Liquidity Risk: Low - Current unrestricted reserves are sufficient for 4 months activities with no income.</p> <p>Market Risk: None as no investments held.</p>
<p><b>25.2 Please give details of the amount of change in the fair value of basic financial instruments (debtors, creditors, investments (see section 11, FRS 102 SORP)) measured at fair value through the SoFA that is attributable to changes in credit risk.</b></p>	<p>None</p>	<p>None</p>

**Note 26****Events after the end of the reporting period**

*Please complete this note 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.*

	<b>This year</b>	<b>Last year</b>
<b>Please provide details of the nature of the event</b>	No events have occurred after the end of the reporting period but before the accounts are authorised which relate to conditions that arose the end of the reporting period.	No events have occurred after the end of the reporting period but before the accounts are authorised which relate to conditions that arose the end of the reporting period.
<b>Provide an estimate of the financial effect of the event or a statement that such an estimate cannot be made</b>		

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	UR	Purpose to allow ongoing Charitable Activities of the Charity inline with its governing documents	78,137	90,913	- 182,885	-	-	- 13,835
Restricted - Contingency fund	R		-	120,206	-	-	-	120,206
Restricted - JRS	R		-	6,306	- 6,306	-	-	-
Restricted - Basildon Council	R		-	11,500	-	-	-	11,500
Restricted - ECC	R		-	48,500	-	-	-	48,500
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds (balancing figure)	N/a	N/a	-	-	-	-	-	-
Total Funds as per balance sheet			78,137	277,425	- 189,191	-	-	166,371

Fund balances carried forward include assets and liabilities denominated in a foreign currency ☐ Yes\* ☒ No\*

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).

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

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

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

No<sup>+</sup>

✓

**Note 27****Charity funds (cont)****27.3 Transfers between funds**

None

**27.4 Designated funds**

None

**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**

**This year**

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)

TRUE

**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)

TRUE

**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.*

**This year**

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

TRUE

**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.