

Runwell Village Pre-School

Financial Statements

Year End 31st October 2022

Registered Charity Number 1144996

Company Registered No: 07540138

Trustees' Annual Report for the period

| From | Period start date | | | To | Period end date | | |
|------|-------------------|----------|------|----|-----------------|---------|------|
| | Day | Month | Year | | Day | Month | Year |
| | 1 | November | 2021 | | 31 | October | 2022 |

Section A Reference and administration details

Runwell Village Pre School

| | |
|---------------------------|---------|
| Registered Charity Number | 1144996 |
|---------------------------|---------|

| | |
|---------------------------|---------|
| Registered Company Number | 7540138 |
|---------------------------|---------|

| | |
|---------|--|
| Address | Runwell Village Hall Church End Lane Runwell Wickford Essex Postcode SS11 7JE |
|---------|--|

| Names of the charity trustees who manage the charity | | | |
|--|-----------------|---------------|-----------------|
| Trustee name | Office (if any) | Trustee name | Office (if any) |
| Amanda Campbell | Chairperson | Lisa Phillips | |
| Stephen Phillips | Treasurer | Sarah Howgill | |
| Jennie Bright | Secretary | | |
| Hannah Woods | Vice-Chair | | |
| Louise Calabritto | Vice-Secretary | | |

Section B Structure, governance and management

Description of the charity's trusts

| | |
|---|---|
| Type of governing document SORP 1.25 | The organisation is a charitable company limited by guarantee, incorporated on 23/2/2011 and as a registered charity on 9/12/2011 |
|---|---|

| | |
|--|---|
| How the charity is constituted SORP 1.25 | The company was established under a Memorandum and Articles which established the objects, powers and governance of the charitable company. |
|--|---|

| | |
|-------------------------------------|-----------------------------------|
| Trustee selection methods SORP 1.25 | Annually elected at AGM each year |
|-------------------------------------|-----------------------------------|

Additional governance issues

| | |
|--|--|
| The Charity is administrated by the trustees who meet at least three times per year to discuss policies and ways of implementing the purposes of the constitution. And to ensure that the requirements of the Charity Commission and HMRC are being met. | |
| Minimum number of Committee members is 5 and the maximum 12, together with up to a further 3 co-opted members. | |

Section C Objectives and activities

Summary of the objects of the charity set out in its governing document and the activities undertaken for the public benefit in relation to these objects SORP Ref 1.17, 1.19 and 1.18

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. The Pre-School offers 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. They offer opportunities for all children whatever their race, culture, religion, means or ability. They encourage the study of the needs of such children and their families and promote public interest in the recognition of such needs. They instigate and adhere to and furthering the aims and objects of the Pre-School Learning Alliance.

The trustees have had regard to the guidance issued by the Charity Commission on public benefit.

Section D Achievements and performance

Summary of the main achievements of the charity during the year SORP Ref 1.20, 1.21, 1.22

During the year the charity had a total income of £94559 (2021-£81903) and total expenditure of £86586 (2021-£89618) leaving a gain for the year of (£7973) (2021 loss £7715). At the balance sheet date the charity's reserves had fallen to a total accumulated unrestricted funds of £12290 which is estimated at 13.75% of Annual expenditure. This would allow the Charity to continue for 2 months if funding stopped. The trustees are of the opinion that this will provide adequate resources to fulfil the obligations of the charity but aim to increase this to 6 month's over the next five years.

Section E Financial review

Brief statement of the charity's policy on reserves SORP Ref 1.22

The Trustees aim to maintain reserves to allow for 6 month's trading if grants ceased

Details of any funds materially in deficit SORP 1.24

None

Section F Declaration

The trustees declare that they have approved the trustees' report above.

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

Signed on behalf of the charity's trustees/directors

Signature(s) SL Phillips

Full name(s) STEPHEN LESLIE PHILLIPS

Position TREASURER

Date 22/6/2023

Independent examiner's report on the accounts

Section A

Independent Examiner's Report

Report to the trustees/
members of

Runwell Village Pre-School

On accounts for the year
ended

31st October 2022

Charity no 1144996

Company Regd.
no

07540138

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. V.

Date:

Name: Shirley Smith

Shirley Smith and Co Limited

Address: 11 Chandlers Way
South Woodham Ferrers
Essex CM3 5TB



| | | | | | |
|--|------------|--|------------|-----------------|------------|
| Charity Name: Runwell Village Pre-School | | | Charity No | | 1144996 |
| Annual accounts for the period | | | | | |
| Period start date | 01/11/2021 | | To | Period end date | 31/10/2022 |

Section A Statement of financial activities

| Recommended categories by activity | Details of own analysis | Unrestricted funds £ F01 | Restricted income funds £ F02 | Endowment funds £ F03 | Year to 31/10/22 F04 | Year to 31/10/21 £ |
|---|-------------------------|--------------------------------|-------------------------------------|-----------------------------|-------------------------|-----------------------|
| Incoming resources (Note 3) | | | | | | |
| Incoming resources from generated funds | | - | - | - | - | - |
| Donations and Legacies | | 75,339 | - | - | 75,339 | 57,576 |
| Incoming resources from charitable activities | | 9,080 | - | - | 9,080 | 5,538 |
| Activities for generating funds | | 10,140 | - | - | 10,140 | 18,785 |
| Investment income | | - | - | - | - | 4 |
| Other incoming resources | | - | - | - | - | - |
| Total incoming resources | | 94,559 | - | - | 94,559 | 81,903 |
| Resources expended (Notes 4-8) | | | | | | |
| Costs of Generating Funds | | - | - | - | - | - |
| Fundraising trading costs | | 1,095 | - | - | 1,095 | 904 |
| Costs of generating voluntary income | | - | - | - | - | - |
| Charitable activities | | 85,023 | - | - | 85,023 | 88,246 |
| Investment management costs | | - | - | - | - | - |
| Governance costs | | 468 | - | - | 468 | 468 |
| Other resources expended | | - | - | - | - | - |
| Total resources expended | | 86,586 | - | - | 86,586 | 89,618 |
| Net incoming/(outgoing) resources before transfers | | 7,973 | - | - | 7,973 | - 7,715 |
| Gross transfers between funds | | - | - | - | - | |
| Net incoming/(outgoing) resources before other recognised gains/(losses) | | 7,973 | - | - | 7,973 | - 7,715 |
| Other recognised gains/(losses) | | | | | | |
| Gains and losses on revaluation of fixed assets for the charity's own use | | - | - | - | - | - |
| Gains and losses on investment assets | | - | - | - | - | - |
| Net movement in funds | | 7,973 | - | - | 7,973 | - 7,715 |
| Total funds brought forward | | 12,290 | - | - | 4,575 | 12,290 |
| Total funds carried forward | | 20,263 | - | - | 12,548 | 4,575 |

Section B

Balance sheet

| | | Unrestricted funds £ F01 | Restricted income funds £ F02 | Endowment funds £ F03 | Year to 31/10/22 £ F04 | Year to 31/10/21 £ |
|---|-----------|-----------------------------------|---|--------------------------------|---------------------------------|--------------------------|
| Fixed assets | | | | | | |
| Tangible assets | (Note 9) | - | - | - | - | 463 |
| | | - | - | - | - | - |
| Investments | (Note 10) | - | - | - | - | - |
| Total fixed assets | | - | - | - | - | 463 |
| Current assets | | | | | | |
| Stock and work in progress | | - | - | - | - | - |
| Debtors | (Note 11) | 447 | - | - | 447 | 377 |
| (Short term) investments | | - | - | - | - | - |
| Cash at bank and in hand | | 24,776 | - | - | 24,776 | 13,784 |
| Total current assets | | 25,223 | - | - | 25,223 | 14,161 |
| Creditors: amounts falling due within one year | (Note 12) | 12,675 | - | - | 12,675 | 10,049 |
| Net current assets/(liabilities) | | 12,548 | - | - | 12,548 | 4,112 |
| Total assets less current liabilities | | 12,548 | - | - | 12,548 | 4,575 |
| Creditors: amounts falling due after one year | (Note 13) | - | - | - | - | - |
| Provisions for liabilities and charges | | - | - | - | - | - |
| Net assets | | 12,548 | - | - | 12,548 | 4,575 |
| Funds of the Charity | | | | | | |
| Unrestricted funds | | 12,548 | | | 12,548 | 4,575 |
| | | - | | | - | - |
| Restricted income funds (Note 14) | | | - | | - | - |
| Endowment funds (Note 15) | | | | - | - | - |
| Total funds | | 12,548 | - | - | 12,548 | 4,575 |


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

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

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

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

Signed by one or two trustees on behalf of all

| Signature | Print Name | Date |
|---|-------------------------|---------|
|  | STEPHEN LESLIE PHILLIPS | 22/6/23 |
| | | |

Note 1 Basis of preparation**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:

- 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.*

☒
1.2 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 notes.

| | | |
|------|-------------------------------------|--|
| Yes* | <input checked="" type="checkbox"/> | |
| No* | <input type="checkbox"/> | |

1.4 Changes to accounting estimates

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

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

Note 2

Accounting policies

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

2.2 INCOME

| | |
|--|--|
| Recognition of incoming resources | These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> the charity becomes entitled to the resources; the trustees are virtually certain they will receive the resources; and the monetary value can be measured with sufficient reliability. |
| 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. |
| 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). <p>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).</p> |
| 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. |
| Government grants | The charity has received government grants in the reporting period |
| 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. |
| 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. |
| Donated goods | Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so. <p>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.</p> <p>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'.</p> <p>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.</p> <p>Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.</p> |
| Donated services and facilities | Donated services and facilities are included in the SoFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably. <p>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.</p> |
| Support costs | The charity has incurred expenditure on support costs. |
| Volunteer help | The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report. |
| Income from interest, royalties and dividends | This is included in the accounts when receipt is probable and the amount receivable can be measured reliably. |
| Income from membership subscriptions | Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies. <p>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.</p> |
| Settlement of insurance claims | Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA. |
| Investment gains and losses | This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year. |

2.3 EXPENDITURE AND LIABILITIES

| | |
|--|--|
| Liability recognition | Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty. |
| Governance and support costs | Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice. Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage. |
| Grants with performance conditions | Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output. |
| Grants payable without performance conditions | Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised. |
| Redundancy cost | The charity made no redundancy payments during the reporting period. |
| Deferred income | No material item of deferred income has been included in the accounts. |
| Creditors | The charity has creditors which are measured at settlement amounts less any trade discounts |
| Provisions for liabilities | A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date |
| Basic financial instruments | The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP. |

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. |
| Intangible fixed assets | The depreciation rates and methods used are disclosed in note 14. The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 15. They are valued at cost. |
| Heritage assets | The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 16. They are valued at cost. |
| Investments | Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment. Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments |
| 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.

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.

Current asset investments

The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity of less than one year held for investment purposes rather than to meet short-term cash commitments as they fall due.

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

Note 3

Analysis of incoming resources

Incoming resources may be further analysed if this would help the reader of the accounts.

| | | Year to 31/10/22 £ | Year to 31/10/21 £ |
|--|------------------------------|--------------------------|--------------------------|
| | Analysis | | |
| Donations and Legacies | Nursery Grant | 74,797 | 57,576 |
| | Milk Refund WFRU | 155 | |
| | Donations | 541 | |
| | Employers NI Allowance | | |
| | HMRC SMP Reclaim Due | | |
| | NI Compensation on SMP | | |
| | Extended Services-Lunch Club | | 892 |
| | Miscellaneous Income | - | - |
| | Total | 75,493 | 58,468 |
| Activities for generating funds | Xmas Events | 534 | 1,249 |
| | Lunch Club | 3,787 | |
| | Messy Play | | 602 |
| | End of Term Concert | | - |
| | Bingo | 48 | - |
| | Halloween Disco | | - |
| | Fun Day | 1,877 | |
| | Bowling | | 312 |
| | Partyman World | | |
| | Summer Party | | |
| | Mothers Day | | |
| | Photographs | | |
| | Quiz Night | | |
| | Bags2School | 140 | |
| | Miscellaneous Fundraising | 1,995 | 1,715 |
| | School Trips & Entertainment | | - |
| | Sponsored Bowl | 1,235 | |
| | Uniforms | 370 | 771 |
| | Total | 9,986 | 4,649 |
| Income from investments: | Interest on Savings Account | - | 4 |
| | Total | - | 4 |
| Charitable activities: | Parents Fees | 9,080 | 18,785 |
| | Extended Services | | |
| | Total | 9,080 | 18,785 |
| Analysis of Voluntary income | | 31/10/2022 | 31/10/2021 |
| Government Body | | 74,797 | 57,576 |
| Corporate | | | - |
| Charitable | | | |
| Individual | | | |
| | | 74,797 | 57,576 |

Note 4

Analysis of resources expended

Fundraising trading costs

| | Year to 31/10/22 | Year to 31/10/21 |
|------------------------------|---------------------|---------------------|
| Children's Parties | | |
| Easter Event | | |
| Xmas Events | 80 | 48 |
| Curry Night | | |
| Fete & Funday | | |
| Halloween Event | | |
| Bowling | | |
| Soft Play | | |
| Partymen World | | |
| Summer Party | | |
| Miscellaneous | 545 | |
| Mothers Day | | |
| Photographs | | |
| School Trips & Entertainment | | |
| Uniforms | 470 | 691 |
| Total | 1,095 | 739 |

Charitable activities

| | | |
|------------------------|---------------|---------------|
| Bank Charges | 89 | 104 |
| Consumables | 1,631 | 2,009 |
| Depreciation | | 354 |
| Legal Fees | 69 | 13 |
| Insurance & Membership | 821 | 502 |
| Milk | | |
| Miscellaneous Expenses | | |
| Premises Expenses | | |
| Payroll Fees | 1,002 | 741 |
| Postage & Stationery | 217 | 27 |
| Donations | | |
| Refreshments | | |
| Rent | 8,256 | 6,569 |
| Telephone & Internet | 615 | 895 |
| Training & Courses | 318 | 736 |
| Wages & ER NI | 70,817 | 75,915 |
| Employers Pension | 634 | 517 |
| Web Hosting & Domain | 91 | 29 |
| Total | 84,560 | 88,411 |

Governance costs

| | | |
|--------------------------------------|------------|------------|
| Accounting & Independent Audit Costs | 468 | 468 |
| | - | - |
| Total | 468 | 468 |

Note 5 Support Costs

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

| Support cost type | Fundraising activity £ | Charitable Activity £ | Governance Activity £ | Total Cost £ |
|-------------------|---------------------------|--------------------------|--------------------------|-----------------|
| | - | - | - | - |
| | - | - | - | - |
| | - | - | - | - |
| | - | - | - | - |
| | - | - | - | - |
| | - | - | - | - |
| | - | - | - | - |
| Total | - | - | - | - |

Note 6 Details of certain items of expenditure**6.1 Trustee expenses**

Number of trustees who were paid expenses

Nature of the expenses

Total amount paid

| Year to 31/10/22 | Year to 31/10/21 |
|------------------|------------------|
| None | None |
| None | None |
| £ | £ |

Independent examiner's or auditors' fees for reporting on the accounts

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

| Year to 31/10/22 | Year to 31/10/21 |
|------------------|------------------|
| £ | £ |
| 468 | 468 |
| - | - |

Note 7

Paid employees

Please complete this note if the charity has any employees.

7.1 Staff Costs

| | Year to 31/10/22 £ | Year to 31/10/21 £ |
|--|--------------------------|--------------------------|
| Gross wages, salaries and benefits in kind | 70,817 | 75,915 |
| Employer's National Insurance costs | 1,504 | 1,153 |
| Less Employers NI Allowance | - 1,504 | - 1,153 |
| Employer Compensation on SMP | | - |
| Employer SMP Rebate | | |
| Pension costs | 634 | |
| Total staff costs | 71,451 | 75,915 |

7.2 Average number of full-time equivalent employees in the year

| | Year to 31/10/22 Number | Year to 31/10/21 Number |
|--|-------------------------------|-------------------------------|
| The parts of the charity in which the employees work | | |
| Fundraising | - | - |
| Charitable Activities | 8 | 10 |
| Governance | - | - |
| Other | - | - |
| Total | 8 | 10 |

| Institutions supported: | | |
|-------------------------------------|---------|-------------------------------|
| Names of institutions | Purpose | Total amount of grants paid £ |
| | | - |
| | | - |
| | | - |
| | | - |
| | | - |
| | | - |
| | | - |
| | | - |
| | | - |
| | | - |
| | | - |
| Total grants to institutions | | - |

Note 9

Tangible fixed assets

9.1 Cost or valuation

| | Furniture & Fittings | Other land & buildings | Plant, machinery and motor vehicles | Equipment | Payments on account and assets under construction | Total |
|-------------------------|----------------------|------------------------|-------------------------------------|-----------|---|-------|
| | £ | £ | £ | £ | £ | £ |
| Balance brought forward | 1,319 | - | - | 5,230 | - | 6,549 |
| Additions | | - | - | | - | - |
| Balance carried forward | 1,319 | - | - | 5,230 | - | 6,549 |

9.2 Accumulated depreciation and impairment provisions

| | | | | | |
|----------------|----------|----------|----------|--------|----------|
| **Basis | SL or RB | SL or RB | SL or RB | SL | SL or RB |
| ** Rate | | | | 25.00% | |

| | | | | | | |
|--------------------------------|-------|---|---|-------|---|-------|
| Balance brought forward | 1,124 | - | - | 4,962 | - | 6,086 |
| Depreciation charge for period | 195 | - | - | 268 | - | 463 |
| Balance carried forward | 1,319 | - | - | 5,230 | - | 6,549 |

9.3 Net book value

| | | | | | | |
|-----------------|-----|---|---|-------|---|-----|
| Brought forward | 195 | - | - | 1,587 | - | 817 |
| Carried forward | - | - | - | - | - | - |

9.4 Revaluation

| |
|--|
| |
|--|

Note 10 Investment assets**10.1 Fixed assets investments**

| | £ |
|---|---|
| Carrying (market) value at beginning of year | - |
| Add: additions to investments at cost | - |
| Less: disposals at carrying value | - |
| Add/(deduct): net gain/(loss) on revaluation | - |
| Carrying (market) value at end of year | - |

Analysis of investments**Investment properties**

Investments listed on a recognised stock exchange or held in common investment funds, open ended investment companies, unit trusts or other collective investment schemes

Investments in subsidiary or connected undertakings and companies

Securities not listed on a recognised Stock Exchange

Cash held as part of the investment portfolio

Other investments

| | 10.2 Market value at year end £ | 10.3 Income from investments for the year £ |
|---|--|---|
| Investment properties | - | - |
| Investments listed on a recognised stock exchange or held in common investment funds, open ended investment companies, unit trusts or other collective investment schemes | - | - |
| Investments in subsidiary or connected undertakings and companies | - | - |
| Securities not listed on a recognised Stock Exchange | - | - |
| Cash held as part of the investment portfolio | - | - |
| Other investments | - | - |
| Total | - | - |

10.4 Material investment holdings

If any single investment is material in terms of its value (for example represents more than 5 per cent of the value of the charity's total investments) please provide details.

Investment held

Market Value

| |
|--|
| |
| |

Note 11 Debtors and prepayments**Analysis of debtors****SMP Reclaim due from HMRC****Insurance Prepayment****Total**

| Amounts falling due within one year | | Amounts falling due after more than one year | |
|-------------------------------------|-----------------------|--|-----------------------|
| Year to 31/10/22 £ | Year to 31/10/21 £ | Year to 31/10/22 £ | Year to 31/10/21 £ |
| - | - | - | - |
| 447 | 377 | - | - |
| 447 | 377 | - | - |

Note 12 Creditors and accruals**12.1 Analysis of creditors****Trade creditors****Rent Accrual****Salaries Due****Pension Payment Due****Accruals and deferred income****Total**

| Amounts falling due within one year | | Amounts falling due after more than one year | |
|-------------------------------------|-----------------------|--|-----------------------|
| Year to 31/10/22 £ | Year to 31/10/21 £ | Year to 31/10/22 £ | Year to 31/10/21 £ |
| 468 | 595 | - | - |
| 1,100 | 1,427 | - | - |
| - | - | - | - |
| - | - | - | - |
| 11,107 | 8,027 | - | - |
| 12,675 | 10,049 | - | - |

Note 13

Endowment and restricted income funds

13.1 Funds held

Please give a brief description of any of the following type of funds held by the charity:

- permanent endowment funds (PE);
- expendable endowment funds (EE); and
- restricted income funds, including special trusts, of the charity (R).

| Fund Name | Type PE, EE or R | Purpose and Restrictions |
|-----------|---------------------|--------------------------|
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |

13.2 Movements of major funds

Please give details of the movements of the major funds summarised in the restricted and endowment columns of the Statement of Financial Activities.

| Fund names | Fund balances brought forward £ | Incoming resources £ | Outgoing resources £ | Transfers £ | Gains and losses £ | Fund balances carried forward £ |
|--------------------|---|----------------------------|----------------------------|----------------|--------------------------|---|
| Unrestricted | 4,575 | 94,559 | - 86,586 | - | - | 12,548 |
| | - | - | - | - | - | - |
| | - | - | - | - | - | - |
| | - | - | - | - | - | - |
| | - | - | - | - | - | - |
| | - | - | - | - | - | - |
| Total Funds | 4,575 | 94,559 | - 86,586 | - | - | 12,548 |

13.3 Transfers between funds

Please give details of any transfers between funds.

| From Fund (Name) | To Fund (Name) | Reason | Amount |
|------------------|----------------|--------|--------|
| | | | |
| | | | |
| | | | |
| | | | |

Note 14**Transactions with related parties****14.1 Remuneration and benefits**

| Name of trustee or connected party | Legal authority (eg order, governing document) | Amounts paid or benefit value | |
|------------------------------------|--|-------------------------------|------------------|
| | | Year to 31/10/22 | Year to 31/10/21 |
| | | £ | £ |
| | | None | None |

14.2 Loans

| | Name of trustee or connected party | Legal authority | Amount owing | |
|---------------------------------------|------------------------------------|-----------------|------------------|------------------|
| | | | Year to 31/10/22 | Year to 31/10/21 |
| | | | £ | £ |
| Due to trustees and related parties | | | None | None |
| Due from trustees and related parties | | | None | None |

| Name of the trustee or related party | Relationship to charity | Description of the transaction(s) | Year to 31/10/22 | Year to 31/10/21 |
|--------------------------------------|-------------------------|-----------------------------------|------------------|------------------|
| | | | £ | £ |
| | | | None | None |