



CHARITY COMMISSION
FOR ENGLAND AND WALES

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

From: 01/01/2021

To: 31/12/2021

Charity name: Poppets Pre-School (Little Wakering)

Charity registration number: 1150078

Company number: 08263465

Objectives and activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	To enhance the development and education of child primarily under statutory school age
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	Encouraging parents to understand and provide for the needs of their children through community groups by: 1. Offering appropriate place, 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, offer opportunities for all children whatever their race, culture, religion, means or ability; 2. Encouraging the study of the needs of such children and their families and promoting public interest in, and recognition of, such needs; 3. Instigating and adhering to, and furthering the aims and objectives of the Preschool Learning Alliance.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	
	Para 1.38	

Policy on social investment including program related investment		
Contribution made by volunteers	Para 1.38	
Other		

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	The provision of quality childcare for all children attending the setting.
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Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	
Performance of fundraising activities against objectives set	Para 1.41	
Investment performance against objectives	Para 1.41	
Other		

Financial review

Review of the charity's financial position at the end of the period	Para 1.21	Please see the attached accounts for the year ended 31/12/2021.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	The reserves held are to ensure a continuous provision of services for the patrons.
Amount of reserves held	Para 1.22	
Reasons for holding zero reserves	Para 1.22	
Details of fund materialiy in deficit	Para 1.24	
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	

Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	
Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	
Other		

Structure, governance and management

Description of charity's trusts:		
Type of governing document: for example, trust deed, memorandum and articles of association etc	Para 1.25	Deed of trust

How is the charity constituted? for example limited company, unincorporated association, CIO	Para 1.25	Limited company, limited by guarantee
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	Voluntary

Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	
The charity's organisational structure and any wider network with which the charity works	Para 1.51	
Relationship with any related parties	Para 1.51	
Other		

Reference and administrative details

Charity name	Poppets Pre-School (Little Wakering)
Other name the charity uses	
Registered charity number	1150078
Charity's principal address	Chadwick House, Barling Magna Primary School, Little Wakering Road, Barling Magna, Essex, SS3 0LN

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	Mrs C Smith			
2	Mrs N H Aruvera			
3	Mrs H Bartlett			
4	Mrs H Ewers			
5	Mrs J Markham		Resigned 14/04/2022	
6	Mrs S Sutton			
7	Mrs C Evans	Treasurer	Appointed 01/04/2022	
8	Mrs C Dudbridge	Chair	Appointed 14/04/2022	
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Corporate trustees – names of the directors at the date the report was approved

Director name	

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	

Additional information (optional)

Names and addresses of advisers (optional information)

Type of adviser	Name	Address
Accountant	Segrave & Partners LLP	Turnpike House, 1208/1210 London Road, Leigh on Sea, Essex, SS9 2UA

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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Other optional information

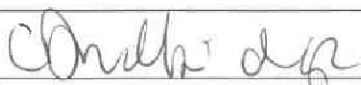
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Declarations

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)		
Full name(s)	CAROLINE DUDGEON	
Position (for example Secretary, Chair, etc)	Chair	
Date	15/8/22	

REGISTERED COMPANY NUMBER: 08263465 (England and Wales)
REGISTERED CHARITY NUMBER: 1150078

REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021
FOR
POPPETS PRE-SCHOOL (LITTLE WAKERING)

Segrave & Partners LLP
Chartered Accountants
Turnpike House
1208/1210 London Road
Leigh on Sea
Essex
SS9 2UA

POPPETS PRE-SCHOOL (LITTLE WAKERING)

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

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POPPETS PRE-SCHOOL (LITTLE WAKERING)

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31 DECEMBER 2021**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives 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:

- 1) Offering appropriate play, education and care facilities and training courses, together with the right of parents to take responsibility for and to become involved in the activities of such groups, ensuring that such groups offer opportunities for all children whatever their race, culture, religion, means or ability;
- 2) Encouraging the study of the needs of such children and their families and promoting public interest in and recognition of such needs;
- 3) Instigating and adhering to and furthering the aims and objects of the Preschool Learning Alliance.

FINANCIAL REVIEW

Reserves policy

Due to unexpected exceptional events in 2018, the resources of the charity were eradicated.

However, actions and procedures have been put in motion to endeavour to rectify this situation, and ensure that in future there is a reserves fund in place for any unanticipated costs.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

08263465 (England and Wales)

Registered Charity number

1150078

Registered office

Turnpike House
1208/1210 London Road
Leigh on Sea
Essex
SS9 2UA

Trustees

Mrs C Smith
Mrs N H Aruvera
Mrs H Bartlett
Mrs J Markham (resigned 14.4.22)
Mrs S Sutton
Mrs C Evans (appointed 1.4.22)
Mrs C Dudbridge (appointed 14.4.22)

POPPETS PRE-SCHOOL (LITTLE WAKERING)

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2021

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

C Spencer

Segrave & Partners LLP

Chartered Accountants

Turnpike House

1208/1210 London Road

Leigh on Sea

Essex

SS9 2UA

Approved by order of the board of trustees on 7 July 2022 and signed on its behalf by:

S L Sutton.

Mrs S Sutton - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
POPPETS PRE-SCHOOL (LITTLE WAKERING)**

Independent examiner's report to the trustees of Poppets Pre-School (Little Wakering) ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2021.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

C Spencer
Segrave & Partners LLP
Chartered Accountants
Turnpike House
1208/1210 London Road
Leigh on Sea
Essex
SS9 2UA

7 July 2022

POPPETS PRE-SCHOOL (LITTLE WAKERING)

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2021

		2021 Unrestricted fund £	2020 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Grants		34,054	52,552
Other trading activities	2	11,602	4,851
Investment income	3	-	3
Total		<u>45,656</u>	<u>57,406</u>
 EXPENDITURE ON			
Raising funds	4	53,974	53,837
 NET INCOME/(EXPENDITURE)		<u>(8,318)</u>	<u>3,569</u>
 RECONCILIATION OF FUNDS			
Total funds brought forward		(5,713)	(9,282)
 TOTAL FUNDS CARRIED FORWARD		<u><u>(14,031)</u></u>	<u><u>(5,713)</u></u>

The notes form part of these financial statements

POPPETS PRE-SCHOOL (LITTLE WAKERING)

BALANCE SHEET
31 DECEMBER 2021

	Notes	2021 Unrestricted fund £	2020 Total funds £
CURRENT ASSETS			
Debtors	8	830	1,634
Cash at bank and in hand		4,216	15,450
		<u>5,046</u>	<u>17,084</u>
CREDITORS			
Amounts falling due within one year	9	(19,077)	(22,797)
NET CURRENT ASSETS/(LIABILITIES)		<u>(14,031)</u>	<u>(5,713)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		(14,031)	(5,713)
NET ASSETS/(LIABILITIES)		<u>(14,031)</u>	<u>(5,713)</u>
FUNDS	11		
Unrestricted funds		<u>(14,031)</u>	<u>(5,713)</u>
TOTAL FUNDS		<u>(14,031)</u>	<u>(5,713)</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

POPPETS PRE-SCHOOL (LITTLE WAKERING)

BALANCE SHEET - continued
31 DECEMBER 2021

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

The financial statements were approved by the Board of Trustees and authorised for issue on 7 July 2022 and were signed on its behalf by:

S Sutton - Trustee

S.L. Sutton.

N H Aruvera - Trustee

N H Aruvera

The notes form part of these financial statements

POPPETS PRE-SCHOOL (LITTLE WAKERING)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. OTHER TRADING ACTIVITIES

	2021	2020
	£	£
Playgroup fees	11,602	4,851
	<u> </u>	<u> </u>

3. INVESTMENT INCOME

	2021	2020
	£	£
Deposit account interest	-	3
	<u> </u>	<u> </u>

POPPETS PRE-SCHOOL (LITTLE WAKERING)

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021

4. RAISING FUNDS

Costs of generating income

	2021	2020
	£	£
Staff costs	42,541	43,461
Rent, rates, heating & lighting	5,270	5,589
Telephone	246	245
Repairs & maintenance	1,430	1,075
Toys & sundry equipment	710	880
Parties & special events	74	43
General running expenses	1,072	303
Support costs	2,631	2,241
	<u>53,974</u>	<u>53,837</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2021 nor for the year ended 31 December 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2021 nor for the year ended 31 December 2020.

6. STAFF COSTS

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

	2021	2020
Pre-school staff	<u>4</u>	<u>4</u>

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

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Grants	52,552
Other trading activities	4,851
Investment income	<u>3</u>
Total	57,406
 EXPENDITURE ON	
Raising funds	<u>53,837</u>
 NET INCOME	3,569

POPPETS PRE-SCHOOL (LITTLE WAKERING)

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

Unrestricted
fund
£

RECONCILIATION OF FUNDS

Total funds brought forward (9,282)

TOTAL FUNDS CARRIED FORWARD (5,713)

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Trade debtors	-	60
Other debtors	-	744
Prepayments	830	830
	<u>830</u>	<u>1,634</u>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Trade creditors	9,682	9,682
Social security and other taxes	243	993
Other creditors	8,612	11,612
Accrued expenses	540	510
	<u>19,077</u>	<u>22,797</u>

10. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2021 £	2020 £
Within one year	<u>3,600</u>	<u>3,600</u>

POPPETS PRE-SCHOOL (LITTLE WAKERING)

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021

11. MOVEMENT IN FUNDS

	At 1.1.21 £	Net movement in funds £	At 31.12.21 £
Unrestricted funds			
General fund	(5,713)	(8,318)	(14,031)
TOTAL FUNDS	<u>(5,713)</u>	<u>(8,318)</u>	<u>(14,031)</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	45,656	(53,974)	(8,318)
TOTAL FUNDS	<u>45,656</u>	<u>(53,974)</u>	<u>(8,318)</u>

Comparatives for movement in funds

	At 1.1.20 £	Net movement in funds £	At 31.12.20 £
Unrestricted funds			
General fund	(9,282)	3,569	(5,713)
TOTAL FUNDS	<u>(9,282)</u>	<u>3,569</u>	<u>(5,713)</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	57,406	(53,837)	3,569
TOTAL FUNDS	<u>57,406</u>	<u>(53,837)</u>	<u>3,569</u>

POPPETS PRE-SCHOOL (LITTLE WAKERING)

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021

11. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.20 £	Net movement in funds £	At 31.12.21 £
Unrestricted funds			
General fund	(9,282)	(4,749)	(14,031)
TOTAL FUNDS	<u>(9,282)</u>	<u>(4,749)</u>	<u>(14,031)</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	103,062	(107,811)	(4,749)
TOTAL FUNDS	<u>103,062</u>	<u>(107,811)</u>	<u>(4,749)</u>

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2021.

13. GOING CONCERN

At 31 December 2021 the financial statements show negative net assets of £13,916.

This resulted from unexpected exceptional costs being incurred in the year ended 31 December 2018.

Since then, attendance has risen and costs have reduced, and it is anticipated that these actions will rectify the deficit over time. The continued restrictions in place relating to the Coronavirus pandemic during the year have minimised the impact of these for the current year.

As of 8 February 2022, the Financial Ombudsman has ruled that the one of the exceptional costs incurred in the year ended 31 December 2018 went against the Code of Practice in place at the time, and has removed the cost as of that date. This will be reflected in the accounts for the year ended 31 December 2022.

POPPETS PRE-SCHOOL (LITTLE WAKERING)

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2021

	2021 £	2020 £
INCOME AND ENDOWMENTS		
Grants		
Education grant	34,054	52,552
Other trading activities		
Playgroup fees	11,602	4,851
Investment income		
Deposit account interest	-	3
Total incoming resources	<u>45,656</u>	<u>57,406</u>
EXPENDITURE		
Costs of generating income		
Staff wages & NI	42,541	43,461
Rent, rates, heating & lighting	5,270	5,589
Telephone	246	245
Repairs & maintenance	1,430	1,075
Toys & sundry equipment	710	880
Parties & special events	74	43
General running expenses	1,072	303
	<u>51,343</u>	<u>51,596</u>
Support costs		
Management		
Insurance	745	744
Photocopy, computer & stationery	211	250
Accountants fees	540	510
Staff training	288	-
General administration	714	615
	<u>2,498</u>	<u>2,119</u>
Finance		
Bank charges	133	122
Total resources expended	<u>53,974</u>	<u>53,837</u>
Net (expenditure)/income	<u>(8,318)</u>	<u>3,569</u>

This page does not form part of the statutory financial statements



Section A

Independent Examiner's Report

**Report to the
trustees/directors/
members of**

Charity Name
Poppets Pre-School (Little Wakering)

**On accounts for the year
ended**

31/12/2021

Charity no.:

1150078

Company no.:

08263465

Set out on pages

1-2

(remember to include the page numbers of additional sheets)

I report to the charity trustees on my examination of the accounts of the Company for the year ended **31 / 12 / 2021**.

**Responsibilities and
basis of report**

As the charity's trustees of the Company (who are also the directors of the company for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

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

**Independent
examiner's statement**

[The company's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of [insert name of applicable listed body]]. Delete [] if not applicable.

I have completed my examination. I confirm that no material matters have come to my attention (other than that disclosed below *) which gives me cause to believe that:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

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

Signed:  Date: 15/8/22

Name: Carly Spencer

Relevant professional qualification(s) or body (if any): A.C.C.A.

Address: Turnpike House, 1208/1210 London Road,
Leigh on Sea, Essex,
SS9 2UA

Section B Disclosure

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

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