

**Ivegill Nursery CIO**

Registration number: 1159380

**Annual Report and Financial  
Statements**

**31 July 2020**



## Ivegill Nursery CIO

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**Ivegill Nursery CIO**  
**Reference and Administrative Details**

|                                    |   |
|------------------------------------|---|
| <b>Charity name</b>                | Ivegill Nursery CIO   |
| <b>Charity registration number</b> | 1159380   |
| <b>Principal office</b>            | Ivegill Nursery<br>Ivegill School<br>Ivegill<br>CARLISLE<br>CA4 0LN                               |
| <b>Registered office</b>           | Ivegill Nursery<br>Ivegill School<br>Ivegill<br>CARLISLE<br>CA4 0LN                               |
| <b>Trustees</b>                    | E J Rickerby<br><br>E A Blake<br><br>D A Hewitt<br><br>E Messenger<br><br>J Harrison-Longworth    |
| <b>Accountant</b>                  | Dodd & Co Limited<br>FIFTEEN Rosehill<br>Montgomery Way<br>Rosehill Estate<br>CARLISLE<br>CA1 2RW |

**Ivegill Nursery CIO**  
**Trustees' Report for the Year Ended 31 July 2020**

The Trustees present their annual report with the financial statements of the trust for the year ended 31 July 2020. The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard Practice applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

**Policies and Objectives**

The object of the charity is to maintain a rural Day Nursery for promoting the education of children under six years without selection or limitation save as to a maximum number. The day-to-day running of the nursery is administered by a Management Committee appointed by the Trustees and includes a parent of a child in the Nursery. The Trustees aim to provide quality care and education while keeping the fees as low as possible commensurate with this aim. The Trustees have had regard to the Commission's general guidance on public benefit and to its supplementary guidance on advancing education and on fee charging. Children over the age of 3 can receive up to the equivalent of 15 hours free per week under the government's Early Years Entitlement Funding scheme and in some cases may be eligible for 30 hours. Some 2 year-olds are also eligible.

The Nursery maintains close links with the school, in which it is situated, joining together for some activities and sharing resources. The infant teacher in the school is a member of the Management Committee.

The Nursery is registered to receive Early Years Entitlement Funding and is registered with Ofsted. It is a member of the Early Years Learning Alliance.

**Activities undertaken to further the charity's purposes for public benefit**

The Nursery is open 5 days a week for morning and afternoon sessions during school term times. During the year a total of 30 children attended the nursery, mainly coming from homes within a 10 mile radius.

An Ofsted inspection took place in April 2018 and judged the provision to be Outstanding in all areas.

The charity employs a full time Lead practitioner and three part time nursery practitioners. There are also two practitioners available to cover for absence. Some administration is carried out by the Lead practitioner and the rest is done on a voluntary basis by members of the Trustees. Staff attend regular in-service training sessions.

The nursery was closed from 23rd March until 1st September 2020 because of Covid-19.

**Financial review**

Income was down by 20.2% this year. This is due to the nursery having to close in March because of the Covid-19 pandemic. However with reduced staffing and running costs and the furlough scheme there was no deficit at the end of the year.

Income came from fees from parents (in the Autumn and Spring terms), Early Years Entitlement funding via Cumbria County Council and the Government's furlough scheme. £400 was donated to the nursery for purchase of computer equipment but because of the closure this was not spent in this financial year and will be carried forward to next year.

Pupil Premium funding comes as part of the education grant funding we receive from Cumbria County Council. It is restricted funds allocated to eligible children and is specifically allocated to help disadvantaged pupils. The funding can be used to purchase resources or support for that child. There were no eligible children this year.

**Going Concern**

After making appropriate enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

**Ivegill Nursery CIO**  
**Trustees' Report for the Year Ended 31 July 2020**

**Reserves Policy**

We aim to hold at least £16,200 (being approximately one month of expenditure plus required redundancy payments) and no more than £42,000 (being approximately six months of expenditure plus required redundancy payments) in reserves at the year end.

As at 31 July 2020 we held £38,072 of unrestricted funds.

**Constitution**

The charity is constituted under a Foundation Agreement dated 27 November 2014 and is a registered charity, number 1159380.

**Method of appointment or election of trustees**

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Foundation Agreement.

**Appointed charity trustees**

Apart from the first charity trustees, every appointed trustee must be appointed by a resolution passed at a properly convened meeting of the charity trustees.

**Nominated Trustees**

Ivegill School Governors ("the appointing body") may appoint up to five charity trustees. Any appointment must be made at a meeting held according to the ordinary practice of the appointing body. Each appointment must be for a term of 3 years. The appointment will be effective from the later of the date of the vacancy; and the date on which the charity trustees or their secretary or clerk are informed of the appointment. The person appointed need not be a member of the appointing body. A trustee appointed by the appointing body has the same duty under clause 9(1) as the other charity trustees to act in the way he or she decides in good faith would be most likely to further the purposes of the CIO.

**Policy for the induction of new trustees**

New trustees meet with a trustee before their first meeting for an explanation of the running of the charity and receive a copy of the constitution, the last year's accounts and a link to the Charity commission's publication 'The Essential Trustee'.

**Organisational structure and decision making**

The Nursery is managed by its Board of Trustees.

Day-to-day running of the nursery is overseen by the management committee, which is appointed by the Trustees in conjunction with the Lead practitioner. It includes the Lead practitioner, another member of nursery staff, the school infant teacher, a trustee and a parent. This committee is also responsible for writing and reviewing the nursery's policies.

**Plans**

The Trustees appointed a new Lead practitioner who started in post in September 2019. Refurbishment of the nursery was carried out before September with new flooring and a fresh natural look.

Approved by the Trustees on 17 May 2021 and signed on their behalf by:



E. J. Rickerby  
Trustee

## **Ivegill Nursery CIO**

### **Trustees' Responsibilities in relation to the Financial Statements**

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards.

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations and the provisions of the trust deed. They are responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection fraud and other irregularities.

## **Independent Examiner's Report to the Trustees of**

### **Ivegill Nursery CIO**

I report on the accounts of the charity for the year ended 31 July 2020, which are set out on pages 6 to 14.

Your attention is drawn to the fact that the Charity has prepared the financial statements in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has since been withdrawn.

We understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2019.

#### **Respective responsibilities of trustees and examiner**

The Charity's trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the General Directions given by the Charity Commission under section 145 (5) (b) of the 2011 Act; and
- state whether particular matters have come to my attention.

#### **Basis of independent examiner's report**

My examination was carried out in accordance with the 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 you as 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:

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
  - to keep accounting records in accordance with section 130 of the Charities Act 2011; and
  - to prepare accounts which accord with the accounting records, comply with the accounting requirements of the 2011 Acthave not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



.....  
Martin S Ward  
Dodd & Co Limited  
Chartered Accountants

17 May 2021

FIFTEEN Rosehill  
Montgomery Way  
Rosehill Estate  
CARLISLE  
CA1 2RW

Ivegill Nursery CIO

Statement of Financial Activities for the Year Ended 31 July 2020

|                                    |      | Unrestricted<br>Funds | Restricted<br>Funds | Total Funds<br>2020  | Total Funds<br>2019  |
|------------------------------------|------|-----------------------|---------------------|----------------------|----------------------|
|                                    | Note | £                     | £                   | £                    | £                    |
| <b>Income and endowments from:</b> |      |                       |                     |                      |                      |
| Donations and legacies             | 2    | 40,253                | 400                 | 40,653               | 48,442               |
| Investment income                  | 3    | 110                   | -                   | 110                  | 100                  |
| Charitable activities              | 4    | 9,733                 | -                   | 9,733                | 14,701               |
| Total income                       |      | <u>50,096</u>         | <u>400</u>          | <u>50,496</u>        | <u>63,243</u>        |
| <b>Expenditure on:</b>             |      |                       |                     |                      |                      |
| Charitable activities              |      | <u>47,529</u>         | <u>-</u>            | <u>47,529</u>        | <u>58,049</u>        |
| Total expenditure                  |      | <u>47,529</u>         | <u>-</u>            | <u>47,529</u>        | <u>58,049</u>        |
| Net movements in funds             |      | 2,567                 | 400                 | 2,967                | 5,194                |
| <b>Reconciliation of funds</b>     |      |                       |                     |                      |                      |
| Total funds brought forward        |      | <u>35,505</u>         | <u>-</u>            | <u>35,505</u>        | <u>30,311</u>        |
| Total funds carried forward        |      | <u><u>38,072</u></u>  | <u><u>400</u></u>   | <u><u>38,472</u></u> | <u><u>35,505</u></u> |

The notes on pages 8 to 14 form an integral part of these financial statements.




**Ivegill Nursery CIO**  
**Balance Sheet as at 31 July 2020**

|   |      | 2020 |                      | 2019 |                      |
|---|------|------|----------------------|------|----------------------|
|   | Note | £    | £                    | £    | £                    |
| <b>Current assets</b>                                 |      |      |                      |      |                      |
| Cash at bank and in hand                              |      |      | 48,385               |      | 41,700               |
| <b>Creditors: Amounts falling due within one year</b> | 11   |      | <u>(9,913)</u>       |      | <u>(6,195)</u>       |
| <b>Net current assets</b>                             |      |      | <u>38,472</u>        |      | <u>35,505</u>        |
| <b>Net assets</b>                                     |      |      | <u><u>38,472</u></u> |      | <u><u>35,505</u></u> |
| <b>The funds of the charity:</b>                      |      |      |                      |      |                      |
| <b>Restricted funds</b>                               |      |      | 400                  |      | -                    |
| <b>Unrestricted funds</b>                             |      |      |                      |      |                      |
| Unrestricted income funds                             |      |      | <u>38,072</u>        |      | <u>35,505</u>        |
| <b>Total charity funds</b>                            |      |      | <u><u>38,472</u></u> |      | <u><u>35,505</u></u> |

The financial statements have been prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Approved by the Board on 17 May 2021 and signed on its behalf by:

  
 E J Rickerby  
 Trustee

## Ivegill Nursery CIO

### Notes to the Financial Statements for the Year Ended 31 July 2020

#### 1 Accounting policies

##### Statement of compliance

The accounts (financial statements) 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 financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The accounts (financial statements) have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following 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) rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

##### Basis of preparation

The charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

##### Cash flow statement

The charity opted to adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

##### Going concern

These financial statements have been prepared on a going concern basis.

##### Fund accounting policy

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Restricted funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Further details of each fund are disclosed in note 14.

##### Income and endowments

Investment income is recognised on a receivable basis.

Income from charitable activities includes income recognised as earned (as the related goods or services are provided) under contract or where entitlement to grant funding is subject to specific performance conditions. Grant income included in this category provides funding to support programme activities and is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

##### Expenditure

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

## Ivegill Nursery CIO

### Notes to the Financial Statements for the Year Ended 31 July 2020

..... continued

#### Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

#### Cash and Cash Equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

#### Operating leases

Rentals payable under operating leases are charged in the statement of financial activities on a straight line basis over the lease term.

#### Pensions

The charity operates a defined contribution pension scheme. Contributions are charged in the statement of financial activities as they become payable in accordance with the rules of the scheme.

#### Government grants

Grants for the purpose of giving immediate financial support with no future related costs to be incurred are recognised in the profit and loss account when the grant proceeds become receivable.

Other grants relating to revenue are recognised in the profit and loss account on a systematic basis over the periods in which the related costs are recognised for which the grant is intended to compensate.

Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

## 2 Donations and legacies

|  | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total Funds<br>2020<br>£ | Total Funds<br>2019<br>£ |
|--|----------------------------|--------------------------|--------------------------|--------------------------|
| <b>Grants</b>                          |                            |                          |                          |                          |
| Grants receivable                      | 37,070                     | 400                      | 37,470                   | 48,442                   |
| Coronavirus Job Retention Scheme grant | 3,183                      | -                        | 3,183                    | -                        |
|  | <u>40,253</u>              | <u>400</u>               | <u>40,653</u>            | <u>48,442</u>            |

Of the donations and legacies income in 2019 £47,469 related to unrestricted funds and £973 related to restricted funds.

# Ivegill Nursery CIO

## Notes to the Financial Statements for the Year Ended 31 July 2020

..... continued

### 3 Investment income

|                           | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total Funds<br>2020<br>£ | Total Funds<br>2019<br>£ |
|---------------------------|----------------------------|--------------------------|--------------------------|--------------------------|
| Interest on cash deposits | 110                        | -                        | 110                      | 100                      |

All of the investment income in 2019 related to unrestricted funds.

### 4 Charitable activities

|                | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total Funds<br>2020<br>£ | Total Funds<br>2019<br>£ |
|----------------|----------------------------|--------------------------|--------------------------|--------------------------|
| <b>Nursery</b> |                            |                          |                          |                          |
| Nursery fees   | 9,733                      | -                        | 9,733                    | 14,649                   |
| Toddler music  | -                          | -                        | -                        | 52                       |
|                | 9,733                      | -                        | 9,733                    | 14,701                   |

All of the income from charitable activities in 2019 related to unrestricted funds.

Ivegill Nursery CIO

Notes to the Financial Statements for the Year Ended 31 July 2020

..... continued

**5 Total expenditure**

|                                     | Nursery       | Total<br>2020 | Total<br>2019 |
|-------------------------------------|---------------|---------------|---------------|
|                                     | £             | £             | £             |
| <b>Direct costs</b>                 |               |               |               |
| Uniform                             | 178           | 178           | 72            |
| Educational materials and equipment | 761           | 761           | 560           |
| School lunches                      | 2,627         | 2,627         | 4,592         |
| Hall hire                           | 80            | 80            | 250           |
| Trips                               | 60            | 60            | 350           |
| Insurance                           | 710           | 710           | 705           |
| Repairs and maintenance             | 3,033         | 3,033         | 5,900         |
| Employment costs                    | 38,219        | 38,219        | 43,870        |
| Advertising                         | -             | -             | 40            |
|                                     | <u>45,668</u> | <u>45,668</u> | <u>56,339</u> |
| <b>Support costs</b>                |               |               |               |
| Travelling                          | 34            | 34            | 234           |
| Telephone and fax                   | 595           | 595           | 481           |
| Sundry expenses                     | 176           | 176           | 35            |
| Accountancy fees                    | 1,056         | 1,056         | 960           |
|                                     | <u>1,861</u>  | <u>1,861</u>  | <u>1,710</u>  |
|                                     | <u>47,529</u> | <u>47,529</u> | <u>58,049</u> |

All of the expenditure in 2019 related to unrestricted funds.

**6 Governance costs**

|                  | 2020         | 2019       |
|------------------|--------------|------------|
|                  | £            | £          |
| Accountancy fees | 1,056        | 960        |
|                  | <u>1,056</u> | <u>960</u> |

**7 Trustees' remuneration and expenses**

No trustees received any remuneration or expenses during the year.

**Ivegill Nursery CIO**

**Notes to the Financial Statements for the Year Ended 31 July 2020**

..... continued

**8 Net incoming resources**

Net incoming resources is stated after charging:

|   | <b>2020</b>       | <b>2019</b>       |
|---|-------------------|-------------------|
|   | <b>£</b>          | <b>£</b>          |
| Hire of other assets - operating leases | 80                | 250               |
| Accountancy fees                        | 1,056             | 960               |
|   | <u>          </u> | <u>          </u> |

**9 Employees' remuneration**

The monthly average number of persons (including senior management) employed by the charity during the year was as follows:

|                       | <b>2020</b>       | <b>2019</b>       |
|-----------------------|-------------------|-------------------|
|                       | <b>No.</b>        | <b>No.</b>        |
| Charitable activities | 4                 | 5                 |
|                       | <u>          </u> | <u>          </u> |

The aggregate payroll costs of these persons were as follows:

|                     | <b>2020</b>   | <b>2019</b>   |
|---------------------|---------------|---------------|
|                     | <b>£</b>      | <b>£</b>      |
| Wages and salaries  | 37,284        | 42,938        |
| Other pension costs | 765           | 811           |
|                     | <u>38,049</u> | <u>43,749</u> |

No employee received emoluments of more than £60,000 during the year (2019 - No. 0).

# Ivegill Nursery CIO

## Notes to the Financial Statements for the Year Ended 31 July 2020

..... continued

### 10 Taxation

The registered charity is exempt from taxation on income and gains.

### 11 Creditors: Amounts falling due within one year

|                              | 2020<br>£    | 2019<br>£    |
|------------------------------|--------------|--------------|
| Taxation and social security | 234          | 649          |
| Other creditors              | 2,636        | 323          |
| Accruals and deferred income | 7,043        | 5,223        |
|                              | <u>9,913</u> | <u>6,195</u> |

### 12 Pension scheme

#### Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the period represents contributions payable by the charity to the scheme and amounted to £765 (2019 - £811).

Contributions totalling £91 (2019 - £323) were payable to the scheme at the end of the period and are included in creditors.

### 13 Related parties

#### Controlling entity

The charity is controlled by the trustees.

#### Related party transactions

There have been no related party transactions in the year.

### 14 Analysis of funds

|                          | At 1 August<br>2019 | Incoming<br>resources | Resources<br>expended | At 31 July<br>2020 |
|--------------------------|---------------------|-----------------------|-----------------------|--------------------|
|                          | £                   | £                     | £                     | £                  |
| <b>General Funds</b>     |                     |                       |                       |                    |
| Unrestricted income fund | 35,505              | 50,096                | (47,529)              | 38,072             |
| <b>Restricted Funds</b>  |                     |                       |                       |                    |
| Restricted income fund   | -                   | 400                   | -                     | 400                |
|                          | <u>35,505</u>       | <u>50,496</u>         | <u>(47,529)</u>       | <u>38,472</u>      |

The restricted fund of £400 relates to a donation for the purchase of computer equipment.

Ivegill Nursery CIO

Notes to the Financial Statements for the Year Ended 31 July 2020

..... continued

**Prior period**

|                          | At 1 August<br>2018 | Incoming<br>resources | Resources<br>expanded | At 31 July<br>2019 |
|--------------------------|---------------------|-----------------------|-----------------------|--------------------|
|                          | £                   | £                     | £                     | £                  |
| <b>General Funds</b>     |                     |                       |                       |                    |
| Unrestricted income fund | 30,311              | 62,270                | (57,076)              | 35,505             |
| <b>Restricted Funds</b>  |                     |                       |                       |                    |
| Restricted income fund   | -                   | 973                   | (973)                 | -                  |
|                          | 30,311              | 63,243                | (58,049)              | 35,505             |

The restricted fund of £973 relates to the Early Years Pupil Premium (EYPP)

**15 Net assets by fund**

|   | Unrestricted<br>Funds | Restricted<br>Funds | Total Funds<br>2020 | Total Funds<br>2019 |
|---|-----------------------|---------------------|---------------------|---------------------|
|   | £                     | £                   | £                   | £                   |
| Current assets                                    | 47,985                | 400                 | 48,385              | 41,700              |
| Creditors: Amounts falling due<br>within one year | (9,913)               | -                   | (9,913)             | (6,195)             |
| Net assets  | 38,072                | 400                 | 38,472              | 35,505              |

**Prior period**

|  | Unrestricted<br>Funds | Total Funds<br>2019 | Total Funds<br>2018 |
|--|-----------------------|---------------------|---------------------|
|  | £                     | £                   | £                   |
| Current assets                                 | 41,700                | 41,700              | 36,104              |
| Creditors: Amounts falling due within one year | (6,195)               | (6,195)             | (5,793)             |
| Net assets                                     | 35,505                | 35,505              | 30,311              |