



Trustees' Annual Report for the period

Period start date		Period end date	
1	9	31	8
2021		2022	
From		To	

Section A Reference and administration details

Charity name

Other names charity is known by

Registered charity number (if any)

Charity's principal address

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	Kirsty Malam	Chair		
2	Jed Denham	Treasurer		
4	Alicia Landells			
5	Jayne Gilgrist			
6	Sue Huntbach			
7	John Lee	Secretary		
8	Sarah Crank			
10	Ceri Highton			
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name	Dates acted if not for whole year

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

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

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Section B Structure, governance and management

Description of the charity's trusts**Type of governing document**

(e.g. Trust Deed, Constitution)

Pre-School Learning Alliance Constitution - 2013

How the charity is constituted

(e.g. Charitable Incorporated Organisation)

Charitable Incorporated Organisation Status

Trustee selection methods

(e.g. Appointment by ordinary vote)

The Officers and Committee members shall be elected at the Annual General Meeting(AGM). If the Committee feels that extra members are needed to provide additional expertise or to fulfil a new role, up to 3 co-opted members may be appointed between AGM's.

Additional governance issues (Optional information)

You may choose to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees' consideration of major risks and the system and procedures to manage them.

A child protection policy is in place and new Trustees are briefed on its content during their induction.

DBS checks are carried out prior to commencement of employment or trusteeship.

Finances are monitored monthly to manage financial risks and trustees are briefed twice annually on financial well being.

Pre-School maintains its relationship with the Pre-School Learning Alliance, National association of Day Nurseries, Cheshire West and Chester Council and other Settings when appropriate.

Section C Objectives and activities

Summary of the objects of the charity set out in its governing document

The aims 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:

- (a) offering appropriate play, education and care facilities, family learning and extended hours groups, 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

Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)

children whatever their race, culture, religion, means or ability;

(b) encouraging the study of the needs of such children and their families and promoting public interest in and recognition of such needs in the local areas;

(c) instigating and adhering to and furthering the aims and objects of the Pre-school Learning Alliance.

The charity advances education by supporting and promoting the learning and development of young children. The public benefit is to the children and parents receiving the charity's services. The objects of the charity are achieved in the ways described below under the various headings.

The services are provided to children whatever their race, culture, religion, means or ability. Any parents that are unable to afford the fees can apply to the local authority. As an Ofsted registered childcare provider, the charity receives Government funding to enable all three and four year old children as well as disadvantaged two year olds to access free part-time childcare places. Parents are offered flexible hours at the childcare provision to help support their working arrangements so that they can pay for the fees. The service is available to any child.

Promoting their care and safety:

The charity looks after the children and their safety by ensuring that the staffing ratios for the childcare provision that are required by law are adhered to. The provision operates out of a purpose built premises which is designed for the safety of children. The setting has an outstanding Ofsted and only takes in the number of children that it is registered with Ofsted to care for.

Promoting their education and promoting parental involvement:

This objective is achieved through encouraging parents to be members and trustees of the charity so that they can have their say in how the childcare services are run.

Trained and qualified early years practitioners work with the children to support them in achieving the early learning goals for each of the seven areas of learning and development within the Early Years Foundation Stage. The opportunities provided are tailored to meet children's personal learning and development needs in order to help them reach their full

potential.

- *Promoting their health and wellbeing:*

The provision creates an atmosphere where the children feel at ease and are able to open up to trained and experienced practitioners about issues that concern them. Children are monitored closely to see if there are any underlying problems and they are encouraged to engage with the staff and other children. All children have one on one time with staff.

All food provided by the provision is healthy We are compliant with Food Information Regs

- *Providing services to support them and their families and carers:*

The charity holds regular meetings with parents and, on occasion, holds specialist training where a need is identified.

Parents/carers and family members are also encouraged to speak to staff about any issues that concern them that may affect their child's education or development.

- *Providing services to individuals holding membership of the CIO:*

The members of the charity may use any of the services offered by the charity which are available to the general public. The charity holds meetings with its members to keep them informed of the progress of the charity and to enable them to have a say in its direction. A regular newsletter is also circulated to the members of the charity, highlighting important information about the charity and its services, as well as other events and happenings in the local community which are related to the charity's work or aims.

- *Furthering the aims of the Pre-school Learning Alliance:*

The charity maintains membership of the Pre-school Learning Alliance. When appropriate, the charity takes part in meetings, events, conferences and training run by the Pre-school Learning Alliance in the local area.

Additional details of objectives and activities (Optional information)

A great contribution is made by committee members, parent volunteers and our committed staff. Without this valuable contribution of time, energy and expertise, the successful operation of the Pre-School would not be possible. But please see section on performance -it relates the extraordinary challenges faced by us all in the face of the C-19 global pandemic.

You **may choose** to include further statements, where relevant, about:

- policy on grantmaking;
- policy programme related investment;
- contribution made by volunteers.

Section D

Achievements and performance

PTO

Summary of the main achievements of the charity during the year

Covid

As we progressed through 2021/22, we increasingly implemented the 'Living With Covid' government guidance and continued to deliver outstanding education and childcare for our families and children. The effort to achieve 'business as usual' should not be underestimated and the Charity Trustees extend their thanks to all concerned and especially to our managers and staff.

Our infection control policy has remained in place all year. We will continue to treat infection control as a priority until Covid is no longer a significant threat. We offered to pay for a flu jab for those staff who didn't qualify for NHS vaccination. Whilst there was a lot of interest, take-up was low due to a lack of vaccine.

Capacity, ASC resources & fees

We operated fairly close to full capacity throughout the year and became conscious that our funding streams are changing; there was a big increase in 30 hour funding parent/carer fees for breakfast and afterschool clubs. We will need to monitor these (and other financial changes) carefully and assess the impact and potential threats for our charity. This will be far easier to achieve when we move to an IT based management system. Our income and expenditure has now reached the Charity Commission's threshold which requires us to move to a system of accrual accounting rather than the payment and receipts system that we have used for many years.

In recognition of the growing No of older children who enjoy our afterschool club, we invested £865+ on new resources .

Costs, fees, rent and competition

We were very aware that Covid had created 'financial strain' for some of our families and we therefore deferred an overdue fee increase until the following year. Our monthly rent increased by £38 when , as a goodwill gesture, we offered to help fund an extra bin & collection. Further goodwill resulted in us spending £666 on building upkeep despite us being tenants.

During this year, we participated in the DfE's annual survey of Childcare and Early Years for the first time. Amongst other benefits, the survey results will help us to bench mark our fees against other providers – especially private sector organisations who constantly increase their provision in our area.

Our costs increased very significantly during the year, partly, due to National Living Wage increase . The Increase will be of the same magnitude or bigger in 2022/23. The Supreme Court's decision to increase holiday entitlement for part year/ part time workers will add £5 000 to our staff costs. We await confirmation of the Living Wage increase.

To summarise, there are many business threats BUT we are in good shape to deal them so long as we don't 'stick our head in the sand'.

Professional memberships

We maintained our membership of professional 2 bodies ;Early Years Alliance and National Association of Day Nurseries.

Ratios

We have lobbied our MP regarding the govt's proposed relaxation of ratios. We agree with our professional bodies and oppose a reduction of ratios.

Business development projects

Our business development projects were kept on hold during this year and the money that we had saved to fund them remained in our Fundraising Account incase further lockdowns demanded crisis action. Interest that the money earned has been allocated to our fundraising account. As stated earlier, a "total nursery management system" is increasingly becoming a priority.

Housing Developments

We linked with the Parish Council/s to try to understand the impact of the new housing development on educational provision in the area. CWAC were asked to provide their assessment(a statutory duty) but we will wait for a response. We know no more than we did 12 months ago and as far as we are aware, neither do the Dunham-Hill Parish Council.

Staff Training

We Invested £1 624+ on staff training which included mandatory pediatric first aid for all staff, food hygiene for staff who needed to complete an update course and a food allergy qualification for 2 staff who work in the kitchen.

~~~~~ End ~~~~~



**Section E****Financial review****Brief statement of the charity's policy on reserves**

Our policy is to hold sufficient reserves to :

- cover four months operational costs or
- enable us to meet unexpected expenditure or
- enable us to absorb fluctuations in income due to varying attendances
- respond to changes to local authority funding policy changes or

**Details of any funds materially in deficit**

Nil

**Further financial review details (Optional information)**

You **may choose** to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

Our two primary sources of income are local authority (LA) funding and fees paid by parents/carers - LA funding ( know as Direct school Grant or DSG) Is the greater source of income by a large margin – but income from fees is increasing.

We will remain vigilant so that we can respond to further planned and unexpected changes to LA funding and continue to operate as a charity that is able to offer affordable, wraparound childcare and high quality early years education to the local community.

**Section F****Other optional information****Section G****Declaration**

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

Signed on behalf of the charity's trustees

|                                     |           |              |
|-------------------------------------|-----------|--------------|
| Signature(s)                        | John Lee  | Sue Huntbach |
| Full name(s)                        | JOHN LEE  | SUE HUNTBACH |
| Position (eg Secretary, Chair, etc) | Secretary | TRUSTEE      |
| Date                                | 17/11/22. |              |

# Section A Statement of financial activities (including summary income and expenditure account)

## Recommended categories by activity

### Income (Notes 3)

#### Income and endowments from:

Donations and legacies

Charitable activities

Other trading activities

Investments

Separable material items of income

Other

**Total**

### Expenditure (Notes 6)

#### Expenditure on:

Raising funds

Charitable activities

Separable material expenditure

Other

**Total**

### Net income/(expenditure) before tax for the reporting period

Tax payable

### Net income/(expenditure) after tax before investment gains/(losses)

Net gains/(losses) on investments

### Net income/(expenditure)

#### Extraordinary items

#### Transfers between funds

#### Other recognised gains/(losses):

Gains and losses on revaluation of fixed assets for the charity's own use

Other gains/(losses)

### Net movement in funds

#### Reconciliation of

#### funds:

Total funds brought forward

### Total funds carried forward

Guidance Note

|     | Unrestricted funds<br>£<br>F01 | Restricted income funds<br>£<br>F02 | Endowment funds<br>£<br>F03 | Total funds<br>£<br>F04 | Prior year funds<br>£<br>F05 |
|-----|--------------------------------|-------------------------------------|-----------------------------|-------------------------|------------------------------|
| S01 | -                              | -                                   | -                           | -                       | -                            |
| S02 | 277,480                        | 710                                 | -                           | 278,190                 | 244,597                      |
| S03 | -                              | -                                   | -                           | -                       | -                            |
| S04 | -                              | -                                   | -                           | -                       | -                            |
| S05 | -                              | 615                                 | -                           | 615                     | -                            |
| S06 | -                              | -                                   | -                           | -                       | -                            |
| S07 | 277,480                        | 1,325                               | -                           | 278,805                 | 244,597                      |
| S08 | -                              | -                                   | -                           | -                       | -                            |
| S09 | 235,673                        | -                                   | -                           | 235,673                 | 230,687                      |
| S10 | -                              | -                                   | -                           | -                       | -                            |
| S11 | -                              | -                                   | -                           | -                       | -                            |
| S12 | 235,673                        | -                                   | -                           | 235,673                 | 230,687                      |
| S13 | 41,807                         | 1,325                               | -                           | 43,132                  | 13,910                       |
| S14 | -                              | -                                   | -                           | -                       | -                            |
| S15 | 41,807                         | 1,325                               | -                           | 43,132                  | 13,910                       |
| S16 | -                              | -                                   | -                           | -                       | -                            |
| S17 | 41,807                         | 1,325                               | -                           | 43,132                  | 13,910                       |
| S18 | -                              | -                                   | -                           | -                       | -                            |
| S19 | 19,429                         | 19,429                              | -                           | -                       | 90,577                       |
| S20 | -                              | -                                   | -                           | -                       | -                            |
| S21 | -                              | -                                   | -                           | -                       | -                            |
| S22 | 22,379                         | 20,754                              | -                           | 43,132                  | 104,487                      |
| S23 | 38,244                         | 113,092                             | -                           | 151,306                 | 45,819                       |
| S24 | 60,623                         | 133,516                             | -                           | 194,139                 | 151,306                      |



## Section B Balance sheet

|                                                                 | Guidance Note |                    |                         |                 |                 |                 |
|-----------------------------------------------------------------|---------------|--------------------|-------------------------|-----------------|-----------------|-----------------|
|                                                                 |               | Unrestricted funds | Restricted income funds | Endowment funds | Total this year | Total last year |
|                                                                 |               | £<br>F01           | £<br>F02                | £<br>F03        | £<br>F04        | £<br>F05        |
| <b>Fixed assets</b>                                             |               |                    |                         |                 |                 |                 |
| Intangible assets (Note 15)                                     | B01           | -                  | -                       | -               | -               | -               |
| Tangible assets (Note 14)                                       | B02           | 1,310              | -                       | -               | 1,310           | -               |
| Heritage assets (Note 16)                                       | B03           | -                  | -                       | -               | -               | -               |
| Investments (Note 17)                                           | B04           | -                  | -                       | -               | -               | -               |
| <b>Total fixed assets</b>                                       | B05           | 1,310              | -                       | -               | 1,310           | -               |
| <b>Current assets</b>                                           |               |                    |                         |                 |                 |                 |
| Stocks (Note 18)                                                | B06           | -                  | -                       | -               | -               | -               |
| Debtors (Note 19)                                               | B07           | -                  | -                       | -               | -               | -               |
| Investments (Note 17.4)                                         | B08           | -                  | -                       | -               | -               | -               |
| Cash at bank and in hand (Note 24)                              | B09           | 63,389             | 133,816                 | -               | 197,204         | 151,404         |
| <b>Total current assets</b>                                     | B10           | 63,389             | 133,816                 | -               | 197,204         | 151,404         |
| <b>Creditors: amounts falling due within one year</b> (Note 20) | B11           | 4,090              | -                       | -               | 4,090           | -               |
| <b>Net current assets/(liabilities)</b>                         | B12           | 59,298             | 133,816                 | -               | 193,114         | 151,404         |
| <b>Total assets less current liabilities</b>                    | B13           | 60,608             | 133,816                 | -               | 194,424         | 151,404         |
| <b>Creditors: amounts falling due after one year</b> (Note 20)  | B14           | -                  | -                       | -               | -               | -               |
| <b>Provisions for liabilities</b>                               | B15           | -                  | -                       | -               | -               | -               |
| <b>Total net assets or liabilities</b>                          | B16           | 60,608             | 133,816                 | -               | 194,424         | 151,404         |
| <b>Funds of the Charity</b>                                     |               |                    |                         |                 |                 |                 |
| Endowment funds (Note 27)                                       | B17           | -                  | -                       | -               | -               | -               |
| Restricted income funds (Note 27)                               | B18           | -                  | 133,816                 | -               | 133,816         | 113,062         |
| Unrestricted funds                                              | B19           | 60,608             | -                       | -               | 60,608          | 38,343          |
| Revaluation reserve                                             | B20           | -                  | -                       | -               | -               | -               |
| Fair value reserve                                              | B21           | -                  | -                       | -               | -               | -               |
| <b>Total funds</b>                                              | B22           | 60,608             | 133,816                 | -               | 194,424         | 151,404         |

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

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

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with

These accounts have been prepared in accordance with the provisions applicable to small companies subject to

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

| Print Name | Date of approval<br>dd/mm/yyyy |
|------------|--------------------------------|
| John Lee   | 29/6/24                        |

Signature of director authenticating accounts being sent to Companies House

| Signature  | Date<br>dd/mm/yyyy |
|------------|--------------------|
|            |                    |
| Print name |                    |

Presented to trustees & discussed at 3/7/24 meeting  
JED DENHAM. JED 3/6/24 CHAIR.



## Note 1 Basis of preparation

This section should be completed by all charities.

## 1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with/are recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- and with ☒ the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- and with ☒ the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.\*

Yes

\* Tick as appropriate

## 1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern.

Not applicable

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

Not applicable

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

Not applicable

## 1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note ( ).

Yes\*

☒

No\*

\* Tick as appropriate

Please disclose:

|                                                                                                                                                                                                                        |                |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|
| (i) the nature of the change in accounting policy;                                                                                                                                                                     | Not applicable |
| (ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and                                                                                                      | Not applicable |
| (iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP. | Not applicable |

## 1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.45 FRS 102 SORP).

Yes\*

☒

No\*

No changes have occurred

Please disclose:

|                                                                                                           |                |
|-----------------------------------------------------------------------------------------------------------|----------------|
| (i) the nature of any changes;                                                                            | Not applicable |
| (ii) the effect of the change on income and expense or assets and liabilities for the current period; and | Not applicable |
| (iii) where practicable, the effect of the change in one or more future periods.                          | Not applicable |

## 1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes\*

☒

No\*

No errors to report

Please disclose:

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

## Note 2

## Accounting policies

Please complete this note when first reporting under FRS2102. Section 35 of FRS102, requires 3 reconciliations to be presented, if all are applicable.

## 2.1 RECONCILIATION WITH PREVIOUS GENERALLY ACCEPTED ACCOUNTING PRACTICE

Please provide a description of the nature of each change in accounting policy

Arbitrary move at Insurrection Of Charity Coommission to move from payment and receipts to Accrual accountinln

### Reconciliation of funds per previous GAAP to funds determined under FRS 102

|                                    | Start of period | End of period |
|------------------------------------|-----------------|---------------|
|                                    | £               | £             |
| Fund balances as previously stated |                 |               |
| Adjustments:                       |                 |               |

Fund balance as restated

### Reconciliation of net income/(net expenditure) per previous GAAP to net income/(net expenditure) under FRS 102

|                                               | End of period |
|-----------------------------------------------|---------------|
|                                               | £             |
| Net income/(expenditure) as previously stated |               |
| Adjustments:                                  |               |

Previous period net income/(expenditure) as restated

## Note 2

## Accounting policies

## 2.2 INCOME

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

| <b>Recognition of income</b>                             | <p>These are included in the Statement of Financial Activities (SoFA) when:</p> <ul style="list-style-type: none"> <li>the charity becomes entitled to the resources;</li> <li>it is more likely than not that the trustees will receive the resources; and</li> <li>the monetary value can be measured with sufficient reliability.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | <table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> </table> | Yes | No | N/a | <input checked="" type="checkbox"/> | <input type="checkbox"/>            | <input type="checkbox"/>            |
|----------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|----|-----|-------------------------------------|-------------------------------------|-------------------------------------|
| Yes                                                      | No                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | N/a                                                                                                                                                                                     |     |    |     |                                     |                                     |                                     |
| <input checked="" type="checkbox"/>                      | <input type="checkbox"/>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <input type="checkbox"/>                                                                                                                                                                |     |    |     |                                     |                                     |                                     |
| <b>Offsetting</b>                                        | <p>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.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | <table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td></tr> </table> | Yes | No | N/a | <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |
| Yes                                                      | No                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | N/a                                                                                                                                                                                     |     |    |     |                                     |                                     |                                     |
| <input type="checkbox"/>                                 | <input checked="" type="checkbox"/>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | <input type="checkbox"/>                                                                                                                                                                |     |    |     |                                     |                                     |                                     |
| <b>Grants and donations</b>                              | <p>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>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | <table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> </table> | Yes | No | N/a | <input checked="" type="checkbox"/> | <input type="checkbox"/>            | <input type="checkbox"/>            |
| Yes                                                      | No                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | N/a                                                                                                                                                                                     |     |    |     |                                     |                                     |                                     |
| <input checked="" type="checkbox"/>                      | <input type="checkbox"/>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <input type="checkbox"/>                                                                                                                                                                |     |    |     |                                     |                                     |                                     |
| <b>Legacies</b>                                          | <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> <p>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.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | <table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table> | Yes | No | N/a | <input type="checkbox"/>            | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| Yes                                                      | No                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | N/a                                                                                                                                                                                     |     |    |     |                                     |                                     |                                     |
| <input type="checkbox"/>                                 | <input type="checkbox"/>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <input checked="" type="checkbox"/>                                                                                                                                                     |     |    |     |                                     |                                     |                                     |
| <b>Government grants</b>                                 | <p>The charity has received government grants in the reporting period</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | <table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> </table> | Yes | No | N/a | <input checked="" type="checkbox"/> | <input type="checkbox"/>            | <input type="checkbox"/>            |
| Yes                                                      | No                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | N/a                                                                                                                                                                                     |     |    |     |                                     |                                     |                                     |
| <input checked="" type="checkbox"/>                      | <input type="checkbox"/>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <input type="checkbox"/>                                                                                                                                                                |     |    |     |                                     |                                     |                                     |
| <b>Tax reclaims on donations and gifts</b>               | <p>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.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | <table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table> | Yes | No | N/a | <input type="checkbox"/>            | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| Yes                                                      | No                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | N/a                                                                                                                                                                                     |     |    |     |                                     |                                     |                                     |
| <input type="checkbox"/>                                 | <input type="checkbox"/>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <input checked="" type="checkbox"/>                                                                                                                                                     |     |    |     |                                     |                                     |                                     |
| <b>Contractual income and performance related grants</b> | <p>This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | <table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table> | Yes | No | N/a | <input type="checkbox"/>            | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| Yes                                                      | No                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | N/a                                                                                                                                                                                     |     |    |     |                                     |                                     |                                     |
| <input type="checkbox"/>                                 | <input type="checkbox"/>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <input checked="" type="checkbox"/>                                                                                                                                                     |     |    |     |                                     |                                     |                                     |
| <b>Donated goods</b>                                     | <p>Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.</p> <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> | <table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table> | Yes | No | N/a | <input type="checkbox"/>            | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| Yes                                                      | No                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | N/a                                                                                                                                                                                     |     |    |     |                                     |                                     |                                     |
| <input type="checkbox"/>                                 | <input type="checkbox"/>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <input checked="" type="checkbox"/>                                                                                                                                                     |     |    |     |                                     |                                     |                                     |
| <b>Donated services and facilities</b>                   | <p>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> <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>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | <table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table> | Yes | No | N/a | <input type="checkbox"/>            | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| Yes                                                      | No                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | N/a                                                                                                                                                                                     |     |    |     |                                     |                                     |                                     |
| <input type="checkbox"/>                                 | <input type="checkbox"/>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <input checked="" type="checkbox"/>                                                                                                                                                     |     |    |     |                                     |                                     |                                     |
| <b>Support costs</b>                                     | <p>The charity has incurred expenditure on support costs.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | <table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> </table> | Yes | No | N/a | <input checked="" type="checkbox"/> | <input type="checkbox"/>            | <input type="checkbox"/>            |
| Yes                                                      | No                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | N/a                                                                                                                                                                                     |     |    |     |                                     |                                     |                                     |
| <input checked="" type="checkbox"/>                      | <input type="checkbox"/>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <input type="checkbox"/>                                                                                                                                                                |     |    |     |                                     |                                     |                                     |
| <b>Volunteer help</b>                                    | <p>The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | <table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> </table> | Yes | No | N/a | <input checked="" type="checkbox"/> | <input type="checkbox"/>            | <input type="checkbox"/>            |
| Yes                                                      | No                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | N/a                                                                                                                                                                                     |     |    |     |                                     |                                     |                                     |
| <input checked="" type="checkbox"/>                      | <input type="checkbox"/>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <input type="checkbox"/>                                                                                                                                                                |     |    |     |                                     |                                     |                                     |
| <b>Income from interest, royalties and dividends</b>     | <p>This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | <table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> </table> | Yes | No | N/a | <input checked="" type="checkbox"/> | <input type="checkbox"/>            | <input type="checkbox"/>            |
| Yes                                                      | No                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | N/a                                                                                                                                                                                     |     |    |     |                                     |                                     |                                     |
| <input checked="" type="checkbox"/>                      | <input type="checkbox"/>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <input type="checkbox"/>                                                                                                                                                                |     |    |     |                                     |                                     |                                     |



**Income from membership subscriptions** Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.

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.

**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 11.7 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.

The depreciation rates and methods used are disclosed in note 9.2.

**Intangible fixed assets**

The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5

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 9.6.1.4.

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.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

|                          |
|--------------------------|
| <input type="checkbox"/> |
|--------------------------|

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

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

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

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

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

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

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

**Stocks and work in progress**

Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments

| Yes | No | N/a |
|-----|----|-----|
|     |    | ✓   |

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

| Yes | No | N/a |
|-----|----|-----|
|     |    | ✓   |

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.

| Yes | No | N/a |
|-----|----|-----|
|     |    | ✓   |

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

| Yes | No | N/a |
|-----|----|-----|
|     |    | ✓   |

**Debtors**

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

| Yes | No | N/a |
|-----|----|-----|
|     |    | ✓   |

**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 date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.

| Yes | No | N/a |
|-----|----|-----|
|     |    | ✓   |

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

| Yes | No | N/a |
|-----|----|-----|
|     |    | ✓   |

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

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



## Note 3

## Income

| Analysis of income               |                                                                            | Unrestricted funds | Restricted income funds | Endowment funds | Total funds<br>£ | Prior year<br>£ |
|----------------------------------|----------------------------------------------------------------------------|--------------------|-------------------------|-----------------|------------------|-----------------|
| Donations and legacies:          | Donations and gifts                                                        | -                  | -                       | -               | -                | -               |
|                                  | Gift Aid                                                                   | -                  | -                       | -               | -                | -               |
|                                  | Legacies                                                                   | -                  | -                       | -               | -                | -               |
|                                  | General grants provided by government/other charities                      | -                  | -                       | -               | -                | 9,445           |
|                                  | Membership subscriptions and sponsorships which are in substance donations | -                  | -                       | -               | -                | -               |
|                                  | Donated goods, facilities and services                                     | -                  | -                       | -               | -                | -               |
|                                  | Other - Funding                                                            | 184,737            | -                       | -               | 184,737          | 164,363         |
| Total                            |                                                                            | 184,737            | -                       | -               | 184,737          | 9,445           |
| Charitable activities:           |                                                                            | -                  | -                       | -               | -                | 70,418          |
|                                  | Fundraising                                                                | -                  | -                       | -               | -                | 371             |
|                                  | Other                                                                      | 92,743             | 710                     | -               | 93,453           | -               |
|                                  | Total                                                                      | 92,743             | 710                     | -               | 93,453           | 70,789          |
| Other trading activities:        |                                                                            | -                  | -                       | -               | -                | -               |
|                                  |                                                                            | -                  | -                       | -               | -                | -               |
|                                  |                                                                            | -                  | -                       | -               | -                | -               |
|                                  | Other                                                                      | -                  | -                       | -               | -                | -               |
| Total                            |                                                                            | -                  | -                       | -               | -                | -               |
| Income from investments:         | Interest income                                                            | -                  | 615                     | -               | 615              | -               |
|                                  | Dividend income                                                            | -                  | -                       | -               | -                | -               |
|                                  | Rental and leasing income                                                  | -                  | -                       | -               | -                | -               |
|                                  | Other                                                                      | -                  | -                       | -               | -                | -               |
|                                  | Total                                                                      | -                  | 615                     | -               | 615              | -               |
| Separate material item of income |                                                                            | -                  | -                       | -               | -                | -               |
|                                  |                                                                            | -                  | -                       | -               | -                | -               |
|                                  |                                                                            | -                  | -                       | -               | -                | -               |
|                                  | Total                                                                      | -                  | -                       | -               | -                | -               |
| Other:                           | Conversion of endowment funds into income                                  | -                  | -                       | -               | -                | -               |
|                                  | Gain on disposal of a tangible fixed asset held for charity's own use      | -                  | -                       | -               | -                | -               |
|                                  | Gain on disposal of a programme related investment                         | -                  | -                       | -               | -                | -               |
|                                  | Royalties from the exploitation of intellectual property rights            | -                  | -                       | -               | -                | -               |
|                                  | Other                                                                      | -                  | -                       | -               | -                | -               |
|                                  | Total                                                                      | -                  | -                       | -               | -                | -               |
| TOTAL INCOME                     |                                                                            | 277,480            | 1,325                   | -               | 278,805          | 80,234          |

## Other information:

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

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

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

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

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

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

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



## Note 4

## Analysis of receipts of government grants

|                    | Description  | This year<br>£ |
|--------------------|--------------|----------------|
| Government grant 1 |              | -              |
| Government grant 2 |              | -              |
| Government grant 3 |              | -              |
| Other              |              | -              |
|                    | <b>Total</b> | -              |

|                    | Description     | Last year<br>£ |
|--------------------|-----------------|----------------|
| Government grant 1 | Ed Grants       | 3,223          |
| Government grant 2 | Furlough grants | 6,222          |
| Government grant 3 |                 | -              |
| Other              |                 | -              |
|                    | <b>Total</b>    | 9,445          |

Please provide details of any unfulfilled conditions and other contingencies attaching to grants that have been recognised in income.

| This year | Last year |
|-----------|-----------|
|           |           |

Please give details of other forms of government assistance from which the charity has directly benefited.

| This year | Last year |
|-----------|-----------|
|           |           |

## Note 5

## Donated goods, facilities and services

Seconded staff  
Use of property  
Other

This year  
£

Last year  
£

|     |     |
|-----|-----|
| -   | -   |
| -   | -   |
| -   | -   |
| Nil | Nil |

This year

Last year

Please provide details of the accounting policy for the recognition and valuation of donated goods, facilities and services.

Not applicable

Not applicable

Please provide details of any unfulfilled conditions and other contingencies attaching to resources from donated goods and services not recognised in income.

Not applicable

Not applicable

Please give details of other forms of other donated goods and services not recognised in the accounts, eg contribution of unpaid volunteers.

Not applicable

Not applicable

## Note 6

## Analysis of expenditure

| Analysis                                                                | This year          |                         |                 |                | Last year          |                         |                 |                |
|-------------------------------------------------------------------------|--------------------|-------------------------|-----------------|----------------|--------------------|-------------------------|-----------------|----------------|
|                                                                         | Unrestricted funds | Restricted income funds | Endowment funds | Total funds    | Unrestricted funds | Restricted income funds | Endowment funds | Total funds    |
|                                                                         |                    |                         |                 | £              |                    |                         |                 | £              |
| <b>Expenditure on raising funds:</b>                                    |                    |                         |                 |                |                    |                         |                 |                |
| Incurred seeking donations                                              | -                  | -                       | -               | -              | -                  | -                       | -               | -              |
| Incurred seeking legacies                                               | -                  | -                       | -               | -              | -                  | -                       | -               | -              |
| Incurred seeking grants                                                 | -                  | -                       | -               | -              | -                  | -                       | -               | -              |
| Operating membership schemes and social lotteries                       | -                  | -                       | -               | -              | -                  | -                       | -               | -              |
| Staging fundraising events                                              | -                  | -                       | -               | -              | -                  | -                       | -               | -              |
| Fundraising agents                                                      | -                  | -                       | -               | -              | -                  | -                       | -               | -              |
| Operating charity shops                                                 | -                  | -                       | -               | -              | -                  | -                       | -               | -              |
| Operating a trading company undertaking non-charitable trading activity | -                  | -                       | -               | -              | -                  | -                       | -               | -              |
| Advertising, marketing, direct mail and publicity                       | -                  | -                       | -               | -              | -                  | -                       | -               | -              |
| Start up costs incurred in generating new source of future income       | -                  | -                       | -               | -              | -                  | -                       | -               | -              |
| Database development costs                                              | -                  | -                       | -               | -              | -                  | -                       | -               | -              |
| Other trading activities                                                | -                  | -                       | -               | -              | -                  | -                       | -               | -              |
| Investment management costs:                                            | -                  | -                       | -               | -              | -                  | -                       | -               | -              |
| Portfolio management costs                                              | -                  | -                       | -               | -              | -                  | -                       | -               | -              |
| Cost of obtaining investment advice                                     | -                  | -                       | -               | -              | -                  | -                       | -               | -              |
| Investment administration costs                                         | -                  | -                       | -               | -              | -                  | -                       | -               | -              |
| Intellectual property licencing costs                                   | -                  | -                       | -               | -              | -                  | -                       | -               | -              |
| Rent collection, property repairs and maintenance charges               | -                  | -                       | -               | -              | -                  | -                       | -               | -              |
|                                                                         | -                  | -                       | -               | -              | -                  | -                       | -               | -              |
| <b>Total expenditure on raising funds</b>                               | -                  | -                       | -               | -              | -                  | -                       | -               | -              |
| <b>Expenditure on charitable activities:</b>                            |                    |                         |                 |                |                    |                         |                 |                |
| staffing costs                                                          | 200,513            | -                       | -               | 200,797        | 176,320            | -                       | -               | 176,320        |
| rent/utilities/building maintenance                                     | 5,427              | -                       | -               | 5,427          | 8,562              | -                       | -               | 8,562          |
| other running costs                                                     | 29,733             | -                       | -               | 29,449         | 45,805             | -                       | -               | 45,805         |
|                                                                         | -                  | -                       | -               | -              | -                  | -                       | -               | -              |
| <b>Total expenditure on charitable activities</b>                       | <b>235,673</b>     | -                       | -               | <b>235,673</b> | <b>230,687</b>     | -                       | -               | <b>230,687</b> |
| <b>Separate material item of expense</b>                                |                    |                         |                 |                |                    |                         |                 |                |
|                                                                         | -                  | -                       | -               | -              | -                  | -                       | -               | -              |
|                                                                         | -                  | -                       | -               | -              | -                  | -                       | -               | -              |
|                                                                         | -                  | -                       | -               | -              | -                  | -                       | -               | -              |
| <b>Total</b>                                                            | -                  | -                       | -               | -              | -                  | -                       | -               | -              |
| <b>Other</b>                                                            |                    |                         |                 |                |                    |                         |                 |                |
|                                                                         | -                  | -                       | -               | -              | -                  | -                       | -               | -              |
|                                                                         | -                  | -                       | -               | -              | -                  | -                       | -               | -              |
|                                                                         | -                  | -                       | -               | -              | -                  | -                       | -               | -              |
|                                                                         | -                  | -                       | -               | -              | -                  | -                       | -               | -              |
| <b>Total other expenditure</b>                                          | -                  | -                       | -               | -              | -                  | -                       | -               | -              |
| <b>TOTAL EXPENDITURE</b>                                                | <b>235,673</b>     | -                       | -               | <b>235,673</b> | <b>230,687</b>     | -                       | -               | <b>230,687</b> |

## Other information:

## Analysis of expenditure on charitable activities

| Activity or programme | This year                      |                             |               |                 | Last year                      |                             |               |                 |
|-----------------------|--------------------------------|-----------------------------|---------------|-----------------|--------------------------------|-----------------------------|---------------|-----------------|
|                       | Activities undertaken directly | Grant funding of activities | Support Costs | Total this year | Activities undertaken directly | Grant funding of activities | Support Costs | Total last year |
|                       | £                              | £                           | £             | £               | £                              | £                           | £             | £               |
| Activity 1            | -                              | -                           | -             | -               | -                              | -                           | -             | -               |
| Activity 2            | -                              | -                           | -             | -               | -                              | -                           | -             | -               |
| Other                 | -                              | -                           | -             | -               | -                              | -                           | -             | -               |
| <b>Total</b>          | -                              | -                           | -             | -               | -                              | -                           | -             | -               |



## Note 7 Extraordinary items

Please explain the nature of each extraordinary item occurring in the period.

|                           | Description                                              | This year<br>£ | Last year<br>£ |
|---------------------------|----------------------------------------------------------|----------------|----------------|
| Extraordinary item 1      | No extraordinary items occurred in the this or last year | -              | -              |
| Extraordinary item 2      |                                                          | -              | -              |
| Extraordinary item 3      |                                                          | -              | -              |
| Extraordinary item 4      |                                                          | -              | -              |
| Total extraordinary items |                                                          | -              | -              |

## Section C

## Notes to the accounts

## Note 8 Funds received as agent

8.1 Please complete this note if the charity has agreed to administer the funds of another entity as its agent. Note: If a charity is acting as an agent, it should not recognise the income in the Statement of Financial Activities or the Balance Sheet.

No funds were received  
as agent

| Description/name of party | Related party<br>(Yes or No) | Amount received |           | Amount paid out |           | Balance held at period end |           |
|---------------------------|------------------------------|-----------------|-----------|-----------------|-----------|----------------------------|-----------|
|                           |                              | This year       | Last year | This year       | Last year | This year                  | Last year |
|                           |                              | £               | £         | £               | £         | £                          | £         |
|                           |                              | -               | -         | -               | -         | -                          | -         |
|                           |                              | -               | -         | -               | -         | -                          | -         |
|                           |                              | -               | -         | -               | -         | -                          | -         |
|                           |                              | -               | -         | -               | -         | -                          | -         |
|                           |                              | -               | -         | -               | -         | -                          | -         |
| Total                     |                              | -               | -         | -               | -         | -                          | -         |

8.2 Where a consortia or similar arrangement exists whereby 2 or more charities co-operate to achieve economies in the purchase of goods or services, please disclose details of any balances outstanding between any participating members.

| Description/name of party | Balance held at period end |           |
|---------------------------|----------------------------|-----------|
|                           | This year                  | Last year |
|                           | £                          | £         |
|                           | -                          | -         |
|                           | -                          | -         |
|                           | -                          | -         |
|                           | -                          | -         |
|                           | -                          | -         |
| Total                     | -                          | -         |

**Note 9 Support Costs**

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

This year

| Support cost (examples) | Raising funds<br>£ | Activity 1<br>£ | Activity 2<br>£ | Activity 3<br>£ | Grand total<br>£ | Basis of allocation<br>(Describe method) |
|-------------------------|--------------------|-----------------|-----------------|-----------------|------------------|------------------------------------------|
| Governance              | -                  | -               | -               | -               | -                |                                          |
|                         | -                  | -               | -               | -               | -                |                                          |
|                         | -                  | -               | -               | -               | -                |                                          |
|                         | -                  | -               | -               | -               | -                |                                          |
| Other                   | -                  | -               | -               | -               | -                |                                          |
| <b>Total</b>            | -                  | -               | -               | -               | -                |                                          |

Last year

| Support cost (examples) | Raising funds<br>£ | Activity 1<br>£ | Activity 2<br>£ | Activity 3<br>£ | Grand total<br>£ | Basis of allocation<br>(Describe method) |
|-------------------------|--------------------|-----------------|-----------------|-----------------|------------------|------------------------------------------|
| Governance              | -                  | -               | -               | -               | -                |                                          |
|                         | -                  | -               | -               | -               | -                |                                          |
|                         | -                  | -               | -               | -               | -                |                                          |
|                         | -                  | -               | -               | -               | -                |                                          |
| Other                   | -                  | -               | -               | -               | -                |                                          |
| <b>Total</b>            | -                  | -               | -               | -               | -                |                                          |

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

## Section C

## Notes to the accounts

## Note 10 Details of certain items of expenditure

## 10.1 Fees for examination of the accounts

*Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).*

Independent examiner's fees

Assurance services other than audit or independent examination

Tax advisory fees

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

| This year<br>£ | Last year<br>£ |
|----------------|----------------|
| 360            | -              |
|                | -              |
| -              | -              |
| 2,736          | -              |



**Note 11** Paid employees

Please complete this note if the charity has any employees.

**11.1 Staff Costs**

Salaries and wages  
 Social security costs  
 Pension costs (defined contribution scheme)  
 Other employee benefits

Total staff costs

| This year<br>£ | Last year<br>£ |
|----------------|----------------|
| 197,916        | 176,320        |
| 12,037         | 8,456          |
| 2,597          | 2,662          |
| -              | -              |
| 212,550        | 187,438        |

This year:

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

Not applicable

Last year:

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

Not applicable

Please give details of the number of employees whose total employee benefits (excluding employer pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no such transactions, please enter 'true' in the box provided.

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000

None

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

| This year<br>£ | Last year<br>£ |
|----------------|----------------|
| 50,064         | -              |

Please provide the total amount paid to key management personnel (includes trustees and senior management) for their services to the charity. For specific amounts paid to trustees, see Note 28.

### 11.2 Average head count in the year

The parts of the charity in which the employees work

|                       | This year<br>Number | Last year<br>Number |
|-----------------------|---------------------|---------------------|
| Fundraising           | -                   | -                   |
| Charitable Activities | 15                  | 14                  |
| Governance            | 1                   | -                   |
| Admin                 | 1                   | 1                   |
| <b>Total</b>          | <b>17</b>           | <b>15</b>           |

### 11.3 Ex-gratia payments to employees and others (excluding trustees)

Please complete if an ex-gratia payment is made.

Please explain the nature of the payment

|           |      |
|-----------|------|
| This year | None |
| Last year | None |

Please state the legal authority or reason for making the payment

|           |  |
|-----------|--|
| This year |  |
| Last year |  |

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

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

**11.4 Redundancy payments**

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

Total amount of payment

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

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

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

The extent of redundancy funding at the balance sheet date

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

Please state the accounting policy for any redundancy or termination  
payments

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

**Note 12** Defined contribution pension scheme or defined benefit scheme accounted for as a defined contribution scheme.

**12.1** Please complete this note if a defined contribution pension scheme is operated.

Amount of contributions recognised in the SOFA as an expense

| This year | Last year |
|-----------|-----------|
| £         | £         |
| 2,597     | 2,662     |

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

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

**12.2** Please complete this section where the charity participates in a defined benefit pension plan but is unable to ascertain its share of the underlying assets and liabilities.

Please confirm that although the scheme is accounted for as a defined contribution plan, it is a defined benefit plan.

Please provide such information as is available about the plan's surplus or deficit and the implications, if any, for the reporting charity for this year and last year, if different

|  |
|--|
|  |
|  |

**12.3** Please complete this section where the charity participates in a multi-employer defined benefit pension plan that is accounted for as a defined contribution plan.

Describe the extent to which the charity can be liable to the plan for other entities' obligations under the terms and conditions of the multi-employer plan. If this is different for last year, provide details

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

|  |
|--|
|  |
|  |





**Last year:**

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

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

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

### 13.4 Grants made to Institutions

*My charity has made grants to particular institutions that are material in the context of its grantmaking. Details of the institution supported, purpose of the grant and total paid to each institution is available on the charity's web site.*

|     |                                          |
|-----|------------------------------------------|
| Yes | Please provide details of charity's URL. |
| No  | Provide details below                    |

[illegible]

**Note 14 Tangible fixed assets***Please complete this note if the charity has any tangible fixed assets***14.1 Cost or valuation**

|                              | Freehold land & buildings | Other land & buildings | Plant, machinery and motor vehicles | Fixtures, fittings and equipment | Total |
|------------------------------|---------------------------|------------------------|-------------------------------------|----------------------------------|-------|
|                              | £                         | £                      | £                                   | £                                | £     |
| At the beginning of the year | -                         | -                      | -                                   | -                                | -     |
| Additions                    | 1,637                     | -                      | -                                   | -                                | 1,637 |
| Revaluations                 | -                         | -                      | -                                   | -                                | -     |
| Disposals                    | -                         | -                      | -                                   | -                                | -     |
| Transfers *                  | -                         | -                      | -                                   | -                                | -     |
| At end of the year           | 1,637                     | -                      | -                                   | -                                | 1,637 |

**14.2 Depreciation and impairments**

|         |                                              |          |          |          |          |
|---------|----------------------------------------------|----------|----------|----------|----------|
| **Basis | SL or RB (Straight Line or Reducing Balance) | SL or RB | SL or RB | SL or RB | SL or RB |
| **Rate  |                                              |          |          |          |          |

At beginning of the year

Disposals

Depreciation

Impairment

Transfers\*

At end of the year

|     |   |   |   |     |
|-----|---|---|---|-----|
| -   | - | - | - | -   |
| -   | - | - | - | -   |
| 327 | - | - | - | 327 |
| -   | - | - | - | -   |
| -   | - | - | - | -   |
| 327 | - | - | - | 327 |

**14.3 Net book value**

Net book value at the beginning of the year

Net book value at the end of the year

|       |   |   |   |       |
|-------|---|---|---|-------|
| -     | - | - | - | -     |
| 1,310 | - | - | - | 1,310 |



#### 14.4 Impairment

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

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

#### 14.5 Revaluation

*If an accounting policy of revaluation is adopted, please provide:*

*the effective date of the revaluation*

*the name of independent valuer, if applicable*

*the methods applied and significant assumptions*

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

| This year | Last year |
|-----------|-----------|
|           |           |
|           |           |
|           |           |
| -         | -         |

#### 14.6 Other disclosures

*(i) Please state the amount of borrowing costs, if any, capitalised in the construction of tangible fixed assets and the capitalisation rate used.*

*(ii) Please provide the amount of contractual commitments for the acquisition of tangible fixed assets.*

*(iii) Details of the existence and carrying amounts of property, plant and equipment to which the charity has restricted title or that are pledged as security for liabilities.*

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

## Note 15

## Intangible assets

Please complete this note if the charity has any intangible assets *Not applicable*

## 15.1 Cost or valuation

At beginning of the year  
Additions  
Disposals  
Revaluations  
Transfers \*  
At end of the year

| Research & development | Patents and trademarks | Other | Total |
|------------------------|------------------------|-------|-------|
| £                      | £                      | £     | £     |
| -                      | -                      | -     | -     |
| -                      | -                      | -     | -     |
| -                      | -                      | -     | -     |
| -                      | -                      | -     | -     |
| -                      | -                      | -     | -     |
| -                      | -                      | -     | -     |

## 15.2 Amortisation and impairments

\*\*Basis

\*\* Rate

| SL or RB | SL or RB | SL or RB | SL or RB | Straight Line ("SL") or Reducing Balance ("RB") |
|----------|----------|----------|----------|-------------------------------------------------|
|          |          |          |          |                                                 |

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

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

## 15.3 Net book value

Net book value at the beginning of the year

Net book value at the end of the year

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

## 15.4 Accounting policy

Please disclose the accounting policy for intangible fixed assets including:

Reasons for choosing amortisation rates

Policies for the recognition of any capital development

|  |
|--|
|  |
|  |

### 15.5 Impairment

This year:

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

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

Last year:

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

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

### 15.6 Revaluation

If an accounting policy of revaluation is adopted, please provide:

the effective date of the revaluation

| This year | Last year |
|-----------|-----------|
|           |           |
|           |           |
|           |           |
|           |           |

the name of independent valuer, if applicable

the methods applied

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

### 15.7 Other disclosures

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

(ii) Details of the carrying amounts of any intangible assets to which the charity has restricted title or that are pledged as security for liabilities.

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

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

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

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

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





|                                            | Open & new properties | Linked investments | Investment properties | Real estate investments | Other | Total |
|--------------------------------------------|-----------------------|--------------------|-----------------------|-------------------------|-------|-------|
| Carrying value at beginning of year        |                       |                    |                       |                         |       |       |
| Add: additions in subsequent years         |                       |                    |                       |                         |       |       |
| Less: disposals in subsequent years        |                       |                    |                       |                         |       |       |
| Less: impairment                           |                       |                    |                       |                         |       |       |
| Add: reversal of impairment                |                       |                    |                       |                         |       |       |
| Add: (deduct) transfer in/out of the asset |                       |                    |                       |                         |       |       |
| Add: (deduct) net (gross) on acquisition   |                       |                    |                       |                         |       |       |
| Carrying value at end of year              |                       |                    |                       |                         |       |       |

Please specify additional resulting from acquisition through business combinations, if any.

Please note that Fair Value in this report is the amount for which an asset could be exchanged between knowledgeable and willing parties in an arm's length transaction. For quoted securities, the fair value is the value of the security reported on the London Stock Exchange Daily Official List or equivalent. For other assets there is no market price or a quoted market, it is the market or value from estimate of fair value.

17.2 Please provide a breakdown of investments shown above agreeing with the balance sheet row 804 after stripping between those held at fair value and those held at cost less impairment.

This year:  
Analysis of investments

|                                                             | Fair value at year end | Cost less impairment |
|-------------------------------------------------------------|------------------------|----------------------|
| Cash or cash equivalents                                    |                        |                      |
| Linked investments                                          |                        |                      |
| Investment properties                                       |                        |                      |
| Real estate investments                                     |                        |                      |
| Other investments                                           |                        |                      |
| Total                                                       |                        |                      |
| Gross total (Fair value at year end + Cost less impairment) |                        |                      |

Last year:  
Analysis of investments

|                                                             | Fair value at year end | Cost less impairment |
|-------------------------------------------------------------|------------------------|----------------------|
| Cash or cash equivalents                                    |                        |                      |
| Linked investments                                          |                        |                      |
| Investment properties                                       |                        |                      |
| Real estate investments                                     |                        |                      |
| Other investments                                           |                        |                      |
| Total                                                       |                        |                      |
| Gross total (Fair value at year end + Cost less impairment) |                        |                      |

17.3 If you directly hold investment properties, please complete the following table:

|                                                                                                                                                   | This year | Last year |
|---------------------------------------------------------------------------------------------------------------------------------------------------|-----------|-----------|
| (i) Revalue the methods and significant uncertainties in determining the fair value of investment property held by the charity                    |           |           |
| (ii) Name or names of the other parties and the extent of their interest                                                                          |           |           |
| (iii) Any other details of any restrictions on the ability to realise investment property or any restrictions on the ability to transfer proceeds |           |           |
| (iv) Revalue any investment of investment property or the ability to realise investment property or the ability to transfer proceeds              |           |           |

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

Analysis of current asset investments

|                          | This year | Last year |
|--------------------------|-----------|-----------|
| Cash or cash equivalents |           |           |
| Linked investments       |           |           |
| Investment properties    |           |           |
| Real estate investments  |           |           |
| Other investments        |           |           |
| Total                    |           |           |

17.5 Governance

|                                                                                       | This year | Last year |
|---------------------------------------------------------------------------------------|-----------|-----------|
| Please provide details and amount of any payments made to or on behalf of a 501(c)(3) |           |           |
| Name of the entity or entities benefiting from those payments                         |           |           |
| Please include how the 501(c)(3) is, where the charity is able                        |           |           |

17.6 Contingent Liabilities

| Description                                                                                                                                                            | This year | Last year |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|-----------|
| Amount of contingent liability made (please provide details of the contingent liability in aggregate financial statement or aggregate financial statement information) |           |           |
| Total                                                                                                                                                                  |           |           |

| Description                                                                                                                                                            | This year | Last year |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|-----------|
| Amount of contingent liability made (please provide details of the contingent liability in aggregate financial statement or aggregate financial statement information) |           |           |
| Total                                                                                                                                                                  |           |           |

17.7 Contingent Liabilities

|                                                                                       | This year | Last year |
|---------------------------------------------------------------------------------------|-----------|-----------|
| Please provide details and amount of any payments made to or on behalf of a 501(c)(3) |           |           |
| Name of the entity or entities benefiting from those payments                         |           |           |
| Please include how the 501(c)(3) is, where the charity is able                        |           |           |

17.8 Contingent Liabilities

|                                                                                       | This year | Last year |
|---------------------------------------------------------------------------------------|-----------|-----------|
| Please provide details and amount of any payments made to or on behalf of a 501(c)(3) |           |           |
| Name of the entity or entities benefiting from those payments                         |           |           |
| Please include how the 501(c)(3) is, where the charity is able                        |           |           |



### Note 18

## Stocks

**Please complete this note if the charity holds any stock items**

Not applicable

**18.1 Please state the carrying amount of stock and work in progress analysed between activities.**

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

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

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

**Note 19 Debtors and prepayments**

*Please complete this note if the charity has any debtors or prepayments.*

*Not applicable*

**19.1 Analysis of debtors**

Trade debtors

Prepayments and accrued income

Other debtors

Total

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

*Please complete 19.2 where a material debtor is recoverable more than a year after the reporting date.*

**19.2 Analysis of debtors recoverable in more than 1 year (included in debtors above)**

Trade debtors

Prepayments and accrued income

Other debtors

| This year | Last year |
|-----------|-----------|
| £         | £         |
| -         | -         |
| -         | -         |
| -         | -         |
| -         | -         |
| Total -   | -         |

**Note 20 Creditors and accruals**

*Please complete this note if the charity has any creditors or accruals.*

**20.1 Analysis of creditors**

Accruals for grants payable  
Bank loans and overdrafts  
Trade creditors  
Payments received on account for contracts or performance-related grants  
Accruals and deferred income  
Taxation and social security  
Other creditors

| Amounts falling due within one year |                | Amounts falling due after more than one year |                |
|-------------------------------------|----------------|----------------------------------------------|----------------|
| This year<br>£                      | Last year<br>£ | This year<br>£                               | Last year<br>£ |
| -                                   | -              | -                                            | -              |
| -                                   | -              | -                                            | -              |
| 3,096                               | -              | -                                            | -              |
| -                                   | -              | -                                            | -              |
| -                                   | -              | -                                            | -              |
| 994                                 | -              | -                                            | -              |
| -                                   | -              | -                                            | -              |
| <b>Total</b>                        | <b>4,090</b>   | <b>-</b>                                     | <b>-</b>       |

**20.2 Deferred income**

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

*Please explain the reasons why income is deferred.*

| This year | Last year |
|-----------|-----------|
|           |           |

**Movement in deferred income account**

Balance at the start of the reporting period  
Amounts added in current period  
Amounts released to income from previous periods  
Balance at the end of the reporting period

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



**Note 21 Provisions for liabilities and charges**

Please complete this note if you have included in charity expenditure any provisions. A provision is made when the charity has a liability of uncertain timing or amount. **Not applicable**

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

Balance at the start of the reporting period  
 Amounts added in current period  
 Amounts charged against the provision in the current period  
 Unused amounts reversed during the period  
 Balance at the end of the reporting period

| This year<br>£ | Last year<br>£ |
|----------------|----------------|
| -              | -              |
| -              | -              |
| -              | -              |
| -              | -              |
| -              | -              |

**21.2 Please provide:**

- a brief description of any obligations on the balance sheet and the expected amount and timing of resulting payments;
- an indication of the uncertainties about the amount or timing of those outflows; and
- the amount of any expected reimbursement, stating the amount of any asset that has been recognised for that expected reimbursement.

| This year | Last year |
|-----------|-----------|
|           |           |
|           |           |
|           |           |

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

| This year | Last year |
|-----------|-----------|
|           |           |

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

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



**Note 22 Other disclosures for debtors, creditors and other basic financial instruments**

Not applicable

**22.1** Please provide information about the significance of financial instruments (eg. debtors, creditors, investments etc) to the charity's financial position or performance, for example, the terms and conditions of loans or the use of hedging to manage financial risk.

| This year | Last year |
|-----------|-----------|
|           |           |

**22.2** If the charity has provided financial assets as a form of security, the carrying amount of the financial assets pledged as security and the terms and conditions related to its pledge should be given here.

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

## Note 23 Contingent liabilities and contingent assets

Not  
applicable

## 23.1 Contingent liabilities

Where the charity has contingent liabilities, please complete the following section unless the possibility of their existence is remote.

This year

| Description of item including its legal nature. Please describe any security provided in connection to the liability. | Estimate of financial effect |
|-----------------------------------------------------------------------------------------------------------------------|------------------------------|
|                                                                                                                       |                              |
|                                                                                                                       |                              |
|                                                                                                                       |                              |
|                                                                                                                       |                              |

Last year

| Description of item including its legal nature. Please describe any security provided in connection to the liability. | Estimate of financial effect |
|-----------------------------------------------------------------------------------------------------------------------|------------------------------|
|                                                                                                                       |                              |
|                                                                                                                       |                              |
|                                                                                                                       |                              |
|                                                                                                                       |                              |

## 23.2 Contingent assets

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

This year

| Description of item | Estimate of financial effect |
|---------------------|------------------------------|
|                     |                              |
|                     |                              |
|                     |                              |
|                     |                              |

Last year

| Description of item | Estimate of financial effect |
|---------------------|------------------------------|
|                     |                              |
|                     |                              |
|                     |                              |
|                     |                              |

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

Please provide the following information where practicable:

Explain any uncertainties relating to the amount or timing of settlement; and the possibility of any reimbursement

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

| This year | Last year |
|-----------|-----------|
|           |           |
|           |           |

**Note 24**      **Cash at bank and in hand**

|                                                                |
|----------------------------------------------------------------|
| Short term cash investments (less than 3 months maturity date) |
| Short term deposits                                            |
| Cash at bank and on hand                                       |
| Other                                                          |
| Total                                                          |

| This year<br>£ | Last year<br>£ |
|----------------|----------------|
| -              | -              |
| -              | -              |
| 197,204        | 151,306        |
| -              | -              |
| 197,204        | 151,306        |

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

25.1 Please provide details of the charity's exposure to credit risk (the risk of incurring a loss due to a debtor not paying what is owed), liquidity risk (the risk of not being able to meet short term financial demands) and market risk (the risk that the value of an investment will fall due to changes in the market) arising from financial instruments to which the charity is exposed at the end of the reporting period and explain how the charity manages those risks.

This year

Last year

25.2 Please give details of the amount of change in the fair value of basic financial instruments (debtors, creditors, investments (see section 11, FRS 102 SORP)) measured at fair value through the SoFA that is attributable to changes in credit risk.



## Note 26

## Events after the end of the reporting period

*Please complete this note events (not requiring adjustment to the accounts) have occurred after the end of the reporting period but before the accounts are authorised which relate to conditions that arose after the end of the reporting*

Please provide details of the nature of the event

This year

Last year

Not applicable

not applicable

Provide an estimate of the financial effect of the event or a statement that such an estimate cannot be made

## Note 27

## Charity funds

## 27.1 Details of material funds held and movements during the CURRENT reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

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

| Fund names      | Type PE, EE R or UR * | Purpose and Restrictions                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Fund balances brought forward £ | Income £ | Expenditure £ | Transfers £ | Gains and losses £ | Fund balances carried forward £ |
|-----------------|-----------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------|----------|---------------|-------------|--------------------|---------------------------------|
| General Fund    |                       | General running day to day costs<br>Monies held as restricted are for a specific purpose or project for example cover four months operational costs or Trustees will be consulted if we feel that allocated money should be used for a different purpose than it was originally allocated for.<br>Ø enable us to meet unexpected expenditure or<br>Ø enable us to absorb fluctuations in income due to varying attendances<br>Ø respond to changes to local authority funding policy changes or | 38,244                          | 277,480  | 232,906       | 19,429      | -                  | 63,389                          |
| Restricted fund |                       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 113,062                         | 1,325    | -             | 19,429      | -                  | 133,816                         |
|                 |                       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | -                               | -        | -             | -           | -                  | -                               |
|                 |                       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | -                               | -        | -             | -           | -                  | -                               |
|                 |                       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | -                               | -        | -             | -           | -                  | -                               |
|                 |                       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | -                               | -        | -             | -           | -                  | -                               |
|                 |                       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | -                               | -        | -             | -           | -                  | -                               |
|                 |                       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | -                               | -        | -             | -           | -                  | -                               |
|                 |                       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | -                               | -        | -             | -           | -                  | -                               |
|                 |                       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | -                               | -        | -             | -           | -                  | -                               |
|                 |                       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | -                               | -        | -             | -           | -                  | -                               |
|                 |                       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | -                               | -        | -             | -           | -                  | -                               |
| Other funds     | N/a                   | N/a                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 151,306                         | 278,805  | 232,906       | 1           | -                  | 197,205                         |
| Total Funds     |                       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 151,306                         | 278,805  | 232,906       | 1           | -                  | 197,205                         |

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

27.2 Details of material funds held and movements during the previous reporting period. Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

\* Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including special funds

Total Funds



## Note 27

## Charity funds (cont)

## 27.3 Transfers between funds

## This year

|                                           | Reason for transfer and where endowment is converted to income, legal power for its conversion | Amount  |
|-------------------------------------------|------------------------------------------------------------------------------------------------|---------|
| Between unrestricted and restricted funds |                                                                                                | 19428.5 |
| Between endowment and restricted funds    |                                                                                                |         |
| Between endowment and unrestricted funds  |                                                                                                |         |
|                                           |                                                                                                |         |

## Last year

|                                           | Reason for transfer and where endowment is converted to income, legal power for its conversion | Amount |
|-------------------------------------------|------------------------------------------------------------------------------------------------|--------|
| Between unrestricted and restricted funds |                                                                                                | 90577  |
| Between endowment and restricted funds    |                                                                                                |        |
| Between endowment and unrestricted funds  |                                                                                                |        |
|                                           |                                                                                                |        |

## 27.4 Designated funds

## This year

|             | Purpose of the designation | Amount |
|-------------|----------------------------|--------|
| Planned use |                            |        |
|             |                            |        |
|             |                            |        |
|             |                            |        |
|             |                            |        |
|             |                            |        |
|             |                            |        |

## Last year

|             | Purpose of the designation | Amount |
|-------------|----------------------------|--------|
| Planned use |                            |        |
|             |                            |        |
|             |                            |        |
|             |                            |        |
|             |                            |        |
|             |                            |        |
|             |                            |        |



**Note 28 Transactions with trustees and related parties**

If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.

**28.1 Trustee remuneration and benefits****This year**

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

FALSE

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

| Name of trustee | Legal authority (eg order, governing document) | Amounts paid or benefit value |                      |                                                 |       |        |
|-----------------|------------------------------------------------|-------------------------------|----------------------|-------------------------------------------------|-------|--------|
|                 |                                                | Remuneration                  | Pension contribution | Redundancy (including loss of office)/ex gratia | Other | TOTAL  |
|                 |                                                | £                             | £                    | £                                               | £     | £      |
| John Lee        | EYA constitution                               | 5,768                         | 11                   | -                                               | -     | 5,779  |
| Sue Huntbach    | EYA constitution                               | 26,365                        | 590                  | -                                               | -     | 26,955 |
| Sarah Crank     | EYA constitution                               | 17,931                        | 321                  | -                                               | -     | 18,252 |
|                 |                                                | 50,064                        | 922                  | -                                               | -     | 50,986 |

Please give details of why remuneration or other employment benefits were paid.

We adopted the 2013 constitution of the Early Years Alliance when we changed our charitable status to CIO in 2015. The constitution recognises the difficulty in attracting parents/carers to become trustees and allows a limited No of employees to 'make up the numbers'. The payments above are employee salaries. No payment is made to those staff to discharge trustee responsibilities.

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

**Last year**

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

FALSE

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

| Name of trustee | Legal authority (eg order, governing document) | Amounts paid or benefit value |                      |                                                 |       |        |
|-----------------|------------------------------------------------|-------------------------------|----------------------|-------------------------------------------------|-------|--------|
|                 |                                                | Remuneration                  | Pension contribution | Redundancy (including loss of office)/ex gratia | Other | TOTAL  |
|                 |                                                | £                             | £                    | £                                               | £     | £      |
| John Lee        | EYA constitution                               | 5,768                         | 11                   | -                                               | -     | 5,779  |
| Sue Huntbach    | EYA constitution                               | 26,365                        | 590                  | -                                               | -     | 26,955 |
| Sarah Crank     | EYA constitution                               | 17,931                        | 321                  | -                                               | -     | 18,252 |
|                 |                                                | 50,064                        | 922                  | -                                               | -     | 50,986 |

Please give details of why remuneration or other employment benefits were paid.

We adopted the 2013 constitution of the Early Years Alliance when we changed our charitable status to CIO in 2015. The constitution recognises the difficulty in attracting parents/carers to become trustees and allows a limited No of employees to 'make up the numbers'. The payments above are employee salaries. No payment is made to those staff to discharge trustee responsibilities.

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

**28.2 Trustees' expenses**

If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".

No trustee expenses have been incurred (True or False)

TRUE

| Type of expenses reimbursed | This year | Last year |
|-----------------------------|-----------|-----------|
|                             | £         | £         |
| Travel                      | -         | -         |
| Subsistence                 | -         | -         |
| Accommodation               | -         | -         |
| Other (please specify):     | -         | -         |
| TOTAL                       | -         | -         |

Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity

### 28.3 Transaction(s) with related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.

This year

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

TRUE

| Name of the trustee or related party | Relationship to charity | Description of the transaction(s) | Amount | Balance at period end | Provision for bad debts at period end | Amounts written off during reporting period |
|--------------------------------------|-------------------------|-----------------------------------|--------|-----------------------|---------------------------------------|---------------------------------------------|
|                                      |                         |                                   | £      | £                     | £                                     | £                                           |
|                                      |                         |                                   |        |                       |                                       |                                             |
|                                      |                         |                                   |        |                       |                                       |                                             |
|                                      |                         |                                   |        |                       |                                       |                                             |
|                                      |                         |                                   |        |                       |                                       |                                             |

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

For any related party, please provide details of any guarantees given or received.

Last year

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

| Name of the trustee or related party | Relationship to charity | Description of the transaction(s) | Amount | Balance at period end | Provision for bad debts at period end | Amounts written off during reporting period |
|--------------------------------------|-------------------------|-----------------------------------|--------|-----------------------|---------------------------------------|---------------------------------------------|
|                                      |                         |                                   | £      | £                     | £                                     | £                                           |
|                                      |                         |                                   |        |                       |                                       |                                             |
|                                      |                         |                                   |        |                       |                                       |                                             |
|                                      |                         |                                   |        |                       |                                       |                                             |
|                                      |                         |                                   |        |                       |                                       |                                             |

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

For any related party, please provide details of any guarantees given or received.

**Note 29****Additional Disclosures**

The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.

No matters to report.



## Independent examiner's report on the accounts

### Section A

### Independent Examiner's Report

Report to the trustees

Horn's Mill Pre-School

On accounts for the year ended

August 2022

Charity no  
(if any)

1160740 (CIO)

Set out on pages

1-3

I report to the trustees on my examination of the accounts of the above charity for the year ended 31/08/2022.

Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.



Independent examiner's  
statement

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of The Association of Chartered Certified Accountants.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below \*) which gives me cause to believe that in, any material respect:

- 1.the accounting records were not kept in accordance with section 130 of the Charities Act; or
- 2.the accounts did not accord with the accounting records; or
- 3.the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

Signed:

Shirley

Date:

10.07.2024

Name:

SHIRLEY GLORIA SEBULIBA (FCCA)

Relevant professional  
qualification(s) or body (if  
any)

The Association of Chartered Certified Accountants

Address:

|                            |
|----------------------------|
| <u>6 St Peter's Street</u> |
| <u>St Albans</u>           |
| <u>AL1 3LF</u>             |

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.