

# CYGNETS EDUCATION AND CHILDCARE TRUST

England & Wales · Charity number 1160913

## Details

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|             |                                                         |
|-------------|---------------------------------------------------------|
| Other names | CYGNETS EDUCATION & CHILDCARE TRUST                     |
| Status      | Registered                                              |
| Legal form  | CIO                                                     |
| Registered  | 2015-03-16                                              |
| Register    | <a href="#">View on the Charity Commission register</a> |

## Contact

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|         |                                                                        |
|---------|------------------------------------------------------------------------|
| Address | School House<br>Broad Street<br>Stratford-upon-Avon<br>CV37 6HN        |
| Phone   | 01789204181                                                            |
| Email   | <a href="mailto:info@cygnetsonline.co.uk">info@cygnetsonline.co.uk</a> |
| Website | <a href="http://cygnetsonline.co.uk">cygnetsonline.co.uk</a>           |

## Activities

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**Objects:** THE CHARITY WORKS FOR THE PUBLIC BENEFIT HAVING AS ITS OBJECTS THE DEVELOPMENT AND EDUCATION OF CHILDREN AND YOUNG PEOPLE IN PARTICULAR BY:(1) PROMOTING THEIR CARE AND SAFETY;(2) PROMOTING THEIR EDUCATION AND PROMOTING PARENTAL INVOLVEMENT;(3) PROMOTING THEIR HEALTH AND WELLBEING;(4) PROVIDING SERVICES TO SUPPORT THEM AND THEIR FAMILIES AND CARERS

**Activities:** 2 settings providing care and education; operating all year round 1 site for children from birth through toddlers, pre-school and out of school care, the 2nd site only toddlers, pre-school and OOSC.

## Classification

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- **How:** Provides Services
- **What:** Education/training
- **Who:** Children/young People

## Geography

- Warwickshire

## Finances

| Period end | Income     | Expenditure | Assets   | Employees |
|------------|------------|-------------|----------|-----------|
| 2025-08-31 | £1,091,278 | £1,010,799  | £356,680 | 33        |
| 2024-08-31 | £911,245   | £843,387    | £276,201 | 34        |
| 2023-08-31 | £1,094,679 | £1,056,741  | £208,343 | 45        |
| 2022-08-31 | £952,843   | £953,131    | £170,405 | 45        |
| 2021-08-31 | £884,007   | £831,361    | £170,693 | 38        |
| 2020-08-31 | £842,777   | £849,743    | £118,047 | 33        |

## Trustees

| Name                | Role  | Appointed  |
|---------------------|-------|------------|
| <b>linda findon</b> | Chair | 2015-03-16 |
| DOROTHY LEITCH      |       | 2015-03-16 |
| JEAN ASHTON CROTON  |       | 2015-03-09 |
| John Gibbons        |       | 2025-03-18 |
| PIPPA EVANS         |       | 2015-03-16 |
| SAM ALLISON         |       | 2015-03-16 |
| Serena Mackjoo      |       | 2024-06-18 |

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# Accounts

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Charity registration number: 1160913

**CYGNETS EDUCATION AND CHILDCARE TRUST  
TRUSTEES' REPORT AND  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2025**

**Cygnets Education and Childcare Trust**  
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**Cygnets Education and Childcare Trust**  
**Trustees' Report For The Year Ended 31 August 2025**

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The trustees present their report and the financial statements for the year ended 31 August 2025.

## **Objectives and Activities**

### **AIMS and Objectives**

#### **Chair's Report**

We are a Foundation Trust so a small band of currently 7 trustees guide and are responsible for the Organisation. The mix of trustees is good with 2 having a beneficial interest, 2 being parent trustees, 1 also acting as our treasurer and 3 further foundation trustees. Much stability is provided by long serving trustees who have put themselves forward for re election, in some cases having moved further afield, whilst parent trustees have introduced fresh thinking, ensuring we remain responsive to the needs of our families. Thank-you to all, however you contributed last year and continue to do so into the new year.

This report is an executive summary with key facts. The main report is organised under the headings we use in our business plan and other plans and reports but the sections are still related to Manager and Trustee lead responsibilities, aligned to the statutory requirements of the Early Years Foundation Stage. Contributions reflect on what happened last year but also what we hope to achieve in the future.

The number of children on roll across both sites (all rooms including OOSC) was slightly down on previously, 147 at the start, of which 91 (62%) were funded. By the end of the year this was 159 of which 117 (74%) were funded. The upward shift in overall funding percentages, took in the expansion of funded places and having less OOSC numbers (with school clubs including breakfast). We expect the trend to continue into the new year, with the final phase of the expansion in childcare places, the majority of our income will then come from this funded stream. We may make adjustments to our delivery model to ensure we can offer extra funded places but stay viable overall. Broad Street proportionally appeared to have more places than Alveston but in large part this is explained by patterns of attendance. There were 5 children in receipt of Early Years Pupil Premium and 1 with Education, Health & Care Plan funding in the year.

Staff numbers (including non classroom, admin and bank) remained consistent through the year, 34 in September reduced to 33 in July, especially with sickness the number could have been higher at Alveston with 1 down on that site. There is variability at Alveston depending on the number of bank staff but into the new year the issue is being addressed. We continued to take advantage of the Early Years Professional Development programmes and apprenticeship schemes, detailed in the training. We have 3 Time to Talk champions and a forest school trained facilitator, we also held the Warwickshire Inclusion Kitemark scheme at Broad Street. A new approach to bringing the sites more in line with each other is to be welcomed.

Human Resource and Health and Safety support remained contracted out to Avensure, and another company helped with an audit of our premises. Most cleaning requirements were also externally met by Service Master Clean with another cleaner at Alveston. We banked with Lloyds and Cooper Adams Accountants provided a financial service. We had a good year financially and into the new year had a sizeable donation, improving funds, so we will look into investment options. The Legal and General pension scheme met all regulatory requirements. All areas of the Early Years Foundation Stage statutory requirements, with changes incorporated, were reviewed by lead managers, reporting directly to the Trust. There have been no serious incidents to report over the period to 31/08/25. Annual fee and salary reviews were undertaken, our Reserves policy was looked at in the year at agreed points, along with financial and other key documents.

We continued refurbishment of our premises and both sites retained their 5 star environmental health rating. Most notably the complete makeover of the back garden at Broad Street was a highlight but the new windows and doors have much enhanced Alveston, with more work to come.

The emphasis on prioritising customer relationships has led to some innovations or extensions of good practice in working with families and the community. Various programmes have been shared, a new type of parent evening tried and other initiatives started.

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**Cygnets Education and Childcare Trust  
Trustees' Report (continued)  
For The Year Ended 31 August 2025**

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**Aims and Objectives - continued**

**Achievements and Performance**

**Main Achievements**

**Personnel**

We finish the year with slightly slimmer staff teams than we started with. Recruitment continues to be difficult and with staff sickness levels at Alveston remaining high, keeping fully staffed is still a challenge. Bank staff, managers and where possible Broad Street staff are used before agency. We continue to try and address the high levels of sickness in consultation with our HR consultants, Avensure.

Broad Street have ten members of staff led by Vicki Dickson as site manager. The team includes a full-time classroom coordinator, one level III supervisor, one level III assistant, one level II assistant and an unqualified OOSC assistant. They are also supported by two bank staff (one with a level II), a part time admin assistant and a cook. They will be back to full strength in January with the addition of a new supervisor.

Alveston have a team of 18 led by Karen Millar, site manager and Michelle Smiton, deputy. They have a baby room lead and deputy, both level III, four level III supervisors (one on maternity leave and one whose main role is cook), one level V supervisor who is on long term sick, five level III assistants, two level II (one also a level III trainee) and two members of bank staff. Alveston will also be strengthened in January with the addition of a new deputy manager and a part time qualified practitioner. They will possibly still need to recruit another member of staff to cover sickness absences and annual leave.

Cygnets had seven trustees at the end of the year, led by Linda Findon as Chair.

**Training**

Alveston have had one assistant complete their level III over the last year with two others still working towards the qualification. The manager at Broad Street completed her Early Years Professional Development training.

Nine staff completed their 1st aid qualification (staff are split into three groups who renew their 1st aid every three years keeping all qualified staff fully up to date). Two members of the management team completed their Designated Safeguarding Lead refresher ensuring that we continue to have all manager's as current DSL's.

CPD courses have been undertaken either as a staff team on training days or individually during supervision and appraisal. We used online courses supplied through the NDNA and also both online and in person through Warwickshire County Council.

The managers carrying out the SENDco roles attended the online surgeries to keep up to date. Warwickshire ran online manager's meetings which were not generally attended as they were found not particularly useful but moving forward they are offering 'in person' meetings which will be attended by site managers and the operations manager. The full staff training day was used to carry out mandatory Safeguarding refresher training for the staff teams across the board. 'New to childcare' initial Safeguarding courses were completed by the trainees on the completing their qualification.

**Sites & Premises**

All site safety checks were carried out including PAT testing, gas safety & boiler checks, fire alarm and equipment.

The two named designates with responsibility for Health & Safety on each site (Vicki, Mandy, Karen & Michelle) remain the same. Regular fire and lockdown drills have been completed and logged. The overall Health & Safety Audit was carried out and subsequent action plan completed.

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**Cygnets Education and Childcare Trust  
Trustees' Report (continued)  
For The Year Ended 31 August 2025**

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**Main Achievements - continued**

Alveston's energy contract was with Eon, but this will change when the contract ends. Broad Street continue to be supplied by YGP for both gas and electricity. Water Plus supply Broad Street with metered water and Alveston are supplied through the school. For trade refuse removal, Alveston continue to use Fortress and Broad Street Bromsgrove DC.

William Church carried out an annual site inspection at both settings and in managers supplement this with their own half termly inspections.

Internal and external decorating were carried out, regular cleaning contractors are in place and all trades people used for repairs and maintenance are from an approved list.

Broad Street had the garden refurbished with new safety surface and fixed play equipment and the driveway and side entrance were resurfaced. Alveston had all windows and some doors replaced with upvc as well as new aluminium 'shop front' style entrance doors.

**Learning & Development (section 1 of the statutory requirements)**

The L & D lead/SENDCCo at Alveston was on long term sick leave over 2024/25 so both roles have been carried out by Karen as overall manager. At Broad Street the roles are led by Vicki Dickson as site manager alongside Mandy Shepherd as classroom coordinator. SA provides the Organisation lead in this area, the usual termly meetings were suspended in favour of targeted meetings based around a development plan for Alveston who have worked with Mandy Shepherd to bring the planning, resourcing and routines of both sites more in line.

SSTEW (Sustained Shared Thinking & Emotional Wellbeing Scale) and peer observations were used to assess the quality of the staff interactions with the children, this was timetabled on the long term plan.

The Cygnets Evaluation Form has been reformatted into the new inspection toolkit format. Managers have evaluated their sites and created an action plan with urgent actions identified to achieve 'expected standard' and then what is needed to achieve 'strong' and 'exceptional'.

**Safeguarding & Welfare**

To ensure safeguarding remains current and relevant, we incorporate training activities into every staff training day. These activities are augmented by professional discussions during each supervision and appraisal session. Full staff training, delivered by the Organisation DSLs, takes place every two years. This is due to be held in September 2025. Our walls display informative posters and flowcharts. Updates from the Early Years team or Warwickshire Safeguarding are included in the staff notes or shared via email. New to childcare staff complete introductory training offered by the Local Authority. Each site has two Designated Safeguarding Leads (DSLs) who are supported by the Operations Co-ordinator.

Available to all staff, on our HR platform, are safeguarding documents, trustees are supplied with the policy document directly and links. The documents are also uploaded to our cloud-based system and can be updated by any of the managers. Forms for reporting concerns are printed out and stored throughout the buildings to be easily accessed as necessary. Staff have remained vigilant in identifying and responding to concerns, ensuring that policies were followed and reported appropriately. Open communication has encouraged individuals to speak up and seek support when needed.

We have a strong Key Person and Buddy system in place to cultivate positive relationships with the children and their families. Our comprehensive safeguarding and uncollected child policies are included with our enrolment or confirmation communications.

The Organisation SENDCos work directly with the children, guiding assessment and support as necessary, and collaborate with other professionals to ensure the best outcomes for all our children.

We continue to explore our surroundings, making the most of local walks and events, maintaining staff-to-child ratios and remaining identifiable in our high-visibility jackets.

**Families and Communities**

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**Cygnets Education and Childcare Trust  
Trustees' Report (continued)  
For The Year Ended 31 August 2025**

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### **Main Achievements - continued**

The primary aim of our Families and Communities approach is to work in partnership with parents and carers, giving high priority to positive customer relations. By building and maintaining strong relationships with families, we support the best possible outcomes for children and uphold a positive reputation within the local community. Eylog continues to be our main port of contact, enabling efficient, consistent communication with both current and prospective parents.

Parents were regularly invited into the settings for special events, including a Pre-School information evening, Key Person events, school leavers ceremonies and sports days.

To maintain strong links within the community, sites have successfully hosted Christmas and Summer Fairs. They have collected for Stratford Food Bank, visited local care homes, taken part in the Stratford in Bloom competition and collected blue tokens at Tesco.

Facebook was used to share highlights of weekly activities and special events, keeping families informed and engaged. In addition, key documents such as our prospectus and terms and conditions remained readily accessible via our website.

### **Financial Review**

#### **Financial Position**

##### **Financial**

Both Broad Street and Alveston have had a good year overall. There were, however, high costs at Broad Street in relation to repairs and maintenance, including full bathroom refurbishments and a comprehensive garden upgrade. The bulk of the work was carried out during the summer holidays, so did not have a detrimental impact on the running of the site. The majority of this work was undertaken using residual funds from the sale of our Quinton site.

We are in a very healthy position in relation to our reserve funds and further investment money. We will be investing both sums into two separate higher rate interest accounts to retain the value of the reserves and gain income from the investment fund. Inflation levels remain high and this continues to have a marked effect on the interest rates of our ordinary accounts.

### **Reference and Administrative Details**

#### **Trustees**

Mrs Linda Findon - Chair  
Mr John Gibbons - Trustee (appointed 18/03/2025)  
Mrs Serena Mackjoo - Trustee  
Mrs Sam Allison - Trustee  
Mrs Pippa Evans - Trustee  
Mrs Dorothy Leitch - Trustee  
Mrs Jean Croton - Trustee

#### **Charity Number**

1160913

#### **Principal Address**

School House  
Broad Street  
Stratford upon Avon  
CV37 6HN

**Cygnets Education and Childcare Trust  
Trustees' Report (continued)  
For The Year Ended 31 August 2025**

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**Accountants**

Cooper Adams Ltd  
Chartered Accountants  
12 Payton Street  
Stratford upon Avon  
Warwickshire  
CV37 6UA

**Auditors**

Cooper Adams Ltd  
Chartered Accountants  
12 Payton Street  
Stratford upon Avon  
Warwickshire  
CV37 6UA

**Cygnets Education and Childcare Trust**  
**Trustees' Report (continued)**  
**For The Year Ended 31 August 2025**

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**Statement of Trustees' Responsibilities**

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

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

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

The trustees are responsible for keeping adequate accounting records which disclose with reasonable accuracy at anytime the financial position of the charity and to enable them to ensure that the accounts comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The trustees' report was approved by the board of trustees and signed on its behalf by:



Mrs Linda Findon

Trustee  
29 April 2026



Mrs Sam Allison

Trustee

**Independent Auditor's Report  
to the Members of  
Cygnet Education and Childcare Trust**

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## **Opinion**

We have audited the financial statements of Cygnet Education and Childcare Trust (the "charity") for the year ended 31 August 2025 which comprise the Statement of Financial Activities (including Income and Expenditure Account), Statement of Financial Position, Statement of Cash Flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 August 2025 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

## **Basis for Opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

## **Conclusions Relating to Going Concern**

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least 12 months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

## **Other Information**

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

**Independent Auditor's Report (continued)  
to the Members of  
Cygnets Education and Childcare Trust**

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**Matters on Which We Are Required to Report by Exception**

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the Trustees' Report is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records or returns; or
- we have not received all the information and explanations we require for our audit.

**Responsibilities of Trustees**

As explained more fully in the Trustees' Responsibilities Statement set out on page 1—6, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

**Auditor's Responsibilities for the Audit of the Financial Statements**

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

**Independent Auditor's Report (continued)**  
**to the Members of**  
**Cygnets Education and Childcare Trust**

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**Use Of Our Report**

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters that we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



**DAVID COOPER (SENIOR STATUTORY AUDITOR)**  
Cooper Adams Ltd

29 April 2026

Cooper Adams Ltd  
Chartered Accountants  
12 Payton Street  
Stratford upon Avon  
Warwickshire  
CV37 6UA

**Cygnets Education and Childcare Trust**  
**Statement of Financial Activities**  
**For The Year Ended 31 August 2025**

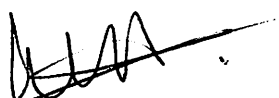
|                                    |              | <b>2025</b>               | <b>2024</b>               |
|------------------------------------|--------------|---------------------------|---------------------------|
|                                    |              | <b>Unrestricted funds</b> | <b>Unrestricted funds</b> |
|                                    | <b>Notes</b> | <b>£</b>                  | <b>£</b>                  |
| <b>INCOME AND ENDOWMENTS FROM:</b> |              |                           |                           |
| Donations and legacies             | <b>3</b>     | 2,744                     | 50,000                    |
| Charitable activities:             |              |                           |                           |
| Provision of services              |              | 1,088,534                 | 861,245                   |
|                                    |              | <u>1,091,278</u>          | <u>911,245</u>            |
| <b>EXPENDITURE ON:</b>             |              |                           |                           |
| Charitable activities:             | <b>5</b>     |                           |                           |
| Provision of services              |              | (1,002,399)               | (838,587)                 |
| Support Costs                      |              | (8,400)                   | (4,800)                   |
|                                    |              | <u>(1,010,799)</u>        | <u>(843,387)</u>          |
| <b>NET INCOME</b>                  |              | <u>80,479</u>             | <u>67,858</u>             |
| <b>NET MOVEMENT IN FUNDS</b>       |              | <u>80,479</u>             | <u>67,858</u>             |
| <b>RECONCILIATION OF FUNDS:</b>    |              |                           |                           |
| Total funds brought forward        |              | 276,201                   | 208,343                   |
| <b>TOTAL FUNDS CARRIED FORWARD</b> | <b>13</b>    | <u><u>356,680</u></u>     | <u><u>276,201</u></u>     |

The notes on pages 13 to 18 form part of these financial statements.

**Cygnets Education and Childcare Trust**  
**Statement of Financial Position**  
**As At 31 August 2025**

|                                                                |       | 2025           | 2024           |
|----------------------------------------------------------------|-------|----------------|----------------|
|                                                                |       | Unrestricted   | Total          |
|                                                                | Notes | funds          | funds          |
|                                                                |       | £              | £              |
| <b>FIXED ASSETS</b>                                            |       |                |                |
| Tangible Assets                                                | 9     | 50,741         | 55,658         |
|                                                                |       | <u>50,741</u>  | <u>55,658</u>  |
| <b>CURRENT ASSETS</b>                                          |       |                |                |
| Debtors                                                        | 10    | 3,171          | 5,361          |
| Cash at bank and in hand                                       |       | 337,841        | 234,710        |
|                                                                |       | <u>341,012</u> | <u>240,071</u> |
| <b>Creditors: Amounts Falling Due Within One Year</b>          | 11    | (29,073)       | (12,028)       |
|                                                                |       | <u>311,939</u> | <u>228,043</u> |
| <b>NET CURRENT ASSETS (LIABILITIES)</b>                        |       |                |                |
|                                                                |       | <u>362,680</u> | <u>283,701</u> |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>                   |       |                |                |
|                                                                |       | <u>362,680</u> | <u>283,701</u> |
| <b>Creditors: Amounts Falling Due After More Than One Year</b> | 12    | (6,000)        | (7,500)        |
|                                                                |       | <u>356,680</u> | <u>276,201</u> |
| <b>NET ASSETS</b>                                              |       |                |                |
|                                                                |       | <u>356,680</u> | <u>276,201</u> |
| <b>FUNDS OF THE CHARITY</b>                                    |       |                |                |
| Unrestricted Funds                                             |       | 356,680        | 276,201        |
| <b>TOTAL FUNDS</b>                                             | 13    | <u>356,680</u> | <u>276,201</u> |

On behalf of the board



Mrs Linda Findon

Trustee  
26 April 2026



Mrs Sam Allison

Trustee

The notes on pages 13 to 18 form part of these financial statements.

**Cygnets Education and Childcare Trust**  
**Statement of Cash Flows**  
**For The Year Ended 31 August 2025**

|                                                |              | <b>2025</b>           | <b>2024</b>           |
|------------------------------------------------|--------------|-----------------------|-----------------------|
|                                                | <b>Notes</b> | <b>£</b>              | <b>£</b>              |
| <b>Cash flows from operating activities</b>    |              |                       |                       |
| Net cash generated from operations             | <b>1</b>     | 104,937               | 54,134                |
| Net cash generated from operating activities   |              | <u>104,937</u>        | <u>54,134</u>         |
| <b>Cash flows from investing activities</b>    |              |                       |                       |
| Purchase of tangible assets                    |              | <u>(1,806)</u>        | <u>(13,518)</u>       |
| Increase in cash and cash equivalents          |              | <u>103,131</u>        | <u>40,616</u>         |
| Cash and cash equivalents at beginning of year | <b>2</b>     | <u>234,710</u>        | <u>194,094</u>        |
| Cash and cash equivalents at end of year       | <b>2</b>     | <u><u>337,841</u></u> | <u><u>234,710</u></u> |

**Cygnets Education and Childcare Trust**  
**Notes to the Statement of Cash Flows**  
**For The Year Ended 31 August 2025**

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**1. Reconciliation of income to cash generated from operations**

|                                                  | <b>2025</b>    | <b>2024</b>   |
|--------------------------------------------------|----------------|---------------|
|                                                  | <b>£</b>       | <b>£</b>      |
| Net income                                       | 80,479         | 67,858        |
| <i>Adjustments for:</i>                          |                |               |
| Depreciation of tangible assets                  | 6,723          | 7,145         |
| <i>Movements in working capital:</i>             |                |               |
| Decrease/(increase) in trade and other debtors   | 2,190          | (890)         |
| Increase/(decrease) in trade and other creditors | 15,545         | (19,979)      |
| Net cash generated from operations               | <u>104,937</u> | <u>54,134</u> |

**2. Cash and cash equivalents**

Cash and cash equivalents, as stated in the Statement of Cash Flows, relates to the following items in the Balance Sheet:

|                          | <b>2025</b>    | <b>2024</b>    |
|--------------------------|----------------|----------------|
|                          | <b>£</b>       | <b>£</b>       |
| Cash at bank and in hand | <u>337,841</u> | <u>234,710</u> |

**3. Analysis of changes in net funds**

|                          | <b>As at 1<br/>September<br/>2024</b> | <b>Cash flows</b> | <b>As at 31<br/>August<br/>2025</b> |
|--------------------------|---------------------------------------|-------------------|-------------------------------------|
|                          | <b>£</b>                              | <b>£</b>          | <b>£</b>                            |
| Cash at bank and in hand | <u>234,710</u>                        | <u>103,131</u>    | <u>337,841</u>                      |

**Cygnets Education and Childcare Trust**  
**Notes to the Financial Statements**  
**For The Year Ended 31 August 2025**

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**1. General Information**

Cygnets Education and Childcare Trust is a charitable incorporated organisation registered with the Charity Commission, registered charity number 1160913. The principal address is School House, Broad Street, Stratford upon Avon, CV37 6HN.

**2. Accounting Policies**

**2.1. Basis of Preparation of Financial Statements**

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)", Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities Act 2011.

The charity is a Public Benefit Entity as defined by FRS 102.

**2.2. Tangible Fixed Assets and Depreciation**

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

|                     |                      |
|---------------------|----------------------|
| Freehold            | 10% reducing balance |
| Fixtures & Fittings | 25% reducing balance |

**2.3. Cash and Cash Equivalents**

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

**3. Income from Donations and Legacies**

|                     | <b>2025</b>               | <b>2024</b>               |
|---------------------|---------------------------|---------------------------|
|                     | <b>Unrestricted funds</b> | <b>Unrestricted funds</b> |
|                     | <b>£</b>                  | <b>£</b>                  |
| Donations and gifts | 2,744                     | 50,000                    |

**4. Net Income/(Expenditure)**

The net income is stated after charging/(crediting):

|                                               | <b>2025</b> | <b>2024</b> |
|-----------------------------------------------|-------------|-------------|
|                                               | <b>£</b>    | <b>£</b>    |
| Depreciation of tangible fixed assets - owned | 6,723       | 7,145       |

**Cygnets Education and Childcare Trust**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 31 August 2025**

**5. Analysis of Expenditure**

|                       | <b>2025</b>             |
|-----------------------|-------------------------|
|                       | <b>Support costs</b>    |
|                       | <b>(see note 6)</b>     |
|                       | <b>£</b>                |
| Provision of services | 1,002,399               |
| Support Costs         | 8,400                   |
|                       | <u>1,010,799</u>        |
|                       | <u><u>1,010,799</u></u> |
|                       |                         |
|                       | <b>2024</b>             |
|                       | <b>Support costs</b>    |
|                       | <b>(see note 6)</b>     |
|                       | <b>£</b>                |
| Provision of services | 838,587                 |
| Support Costs         | 4,800                   |
|                       | <u>843,387</u>          |
|                       | <u><u>843,387</u></u>   |

**6. Support Costs**

|                        |                          |                  | 2025             |
|------------------------|--------------------------|------------------|------------------|
|                        | Provision of<br>services | Support<br>Costs | Total            |
|                        | £                        | £                | £                |
| Employee costs         | 775,874                  | -                | 775,874          |
| Premises expenses      | 169,129                  | -                | 169,129          |
| General administration | 50,673                   | -                | 50,673           |
| Depreciation           | 6,723                    | -                | 6,723            |
| Governance costs       | -                        | 8,400            | 8,400            |
|                        | <u>1,002,399</u>         | <u>8,400</u>     | <u>1,010,799</u> |

**Cygnets Education and Childcare Trust**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 31 August 2025**

|                        |                              |                      | <b>2024</b>    |
|------------------------|------------------------------|----------------------|----------------|
|                        | <b>Provision of services</b> | <b>Support Costs</b> | <b>Total</b>   |
|                        | <b>£</b>                     | <b>£</b>             | <b>£</b>       |
| Employee costs         | 663,341                      | -                    | 663,341        |
| Premises expenses      | 113,448                      | -                    | 113,448        |
| General administration | 54,653                       | -                    | 54,653         |
| Depreciation           | 7,145                        | -                    | 7,145          |
| Governance costs       | -                            | 4,800                | 4,800          |
|                        | <u>838,587</u>               | <u>4,800</u>         | <u>843,387</u> |

**7. Staff Costs**

Staff costs were as follows:

|                       | <b>2025</b>    | <b>2024</b>    |
|-----------------------|----------------|----------------|
|                       | <b>£</b>       | <b>£</b>       |
| Wages and salaries    | 700,607        | 603,158        |
| Social security costs | 51,921         | 39,371         |
| Other pension costs   | 23,346         | 20,812         |
|                       | <u>775,874</u> | <u>663,341</u> |

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

**8. Average Number of Employees**

Average number of employees during the year was: 33 (2024: 34)

**9. Tangible Assets**

|                        | <b>Land &amp; Property</b> |                                |               |
|------------------------|----------------------------|--------------------------------|---------------|
|                        | <b>Freehold</b>            | <b>Fixtures &amp; Fittings</b> | <b>Total</b>  |
|                        | <b>£</b>                   | <b>£</b>                       | <b>£</b>      |
| <b>Cost</b>            |                            |                                |               |
| As at 1 September 2024 | 80,094                     | 1,877                          | 81,971        |
| Additions              | -                          | 1,806                          | 1,806         |
| As at 31 August 2025   | <u>80,094</u>              | <u>3,683</u>                   | <u>83,777</u> |

...CONTINUED

**Cygnets Education and Childcare Trust**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 31 August 2025**

**Depreciation**

|                            |               |              |               |
|----------------------------|---------------|--------------|---------------|
| As at 1 September 2024     | 25,843        | 470          | 26,313        |
| Provided during the period | 5,920         | 803          | 6,723         |
| As at 31 August 2025       | <u>31,763</u> | <u>1,273</u> | <u>33,036</u> |
| <b>Net Book Value</b>      |               |              |               |
| As at 31 August 2025       | <u>48,331</u> | <u>2,410</u> | <u>50,741</u> |
| As at 1 September 2024     | <u>54,251</u> | <u>1,407</u> | <u>55,658</u> |

**10. Debtors**

|                                | <b>2025</b>  | <b>2024</b>  |
|--------------------------------|--------------|--------------|
|                                | <b>£</b>     | <b>£</b>     |
| <b>Due within one year</b>     |              |              |
| Trade debtors                  | -            | 778          |
| Prepayments and accrued income | 3,171        | 2,339        |
| Other debtors                  | -            | 2,244        |
|                                | <u>3,171</u> | <u>5,361</u> |

**11. Creditors: Amounts Falling Due Within One Year**

|                                 | <b>2025</b>   | <b>2024</b>   |
|---------------------------------|---------------|---------------|
|                                 | <b>£</b>      | <b>£</b>      |
| Other taxes and social security | 16,361        | -             |
| Other creditors                 | 12,712        | 12,028        |
|                                 | <u>29,073</u> | <u>12,028</u> |

**12. Creditors: Amounts Falling Due After More Than One Year**

|                 | <b>2025</b>  | <b>2024</b>  |
|-----------------|--------------|--------------|
|                 | <b>£</b>     | <b>£</b>     |
| Other creditors | <u>6,000</u> | <u>7,500</u> |

**13. Movement in Funds**

|                           | <b>As at 1<br/>September<br/>2024</b> | <b>Income</b>    | <b>Expenditure</b> | <b>As at 31<br/>August<br/>2025</b> |
|---------------------------|---------------------------------------|------------------|--------------------|-------------------------------------|
|                           | <b>£</b>                              | <b>£</b>         | <b>£</b>           | <b>£</b>                            |
| <b>Unrestricted funds</b> |                                       |                  |                    |                                     |
| General:                  |                                       |                  |                    |                                     |
| General unrestricted fund | 276,201                               | 1,091,278        | (1,010,799)        | 356,680                             |
| <b>Total funds</b>        | <u>276,201</u>                        | <u>1,091,278</u> | <u>(1,010,799)</u> | <u>356,680</u>                      |

**Cygnets Education and Childcare Trust**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 31 August 2025**

|                           | As at 1<br>September<br>2023 | Income         | Expenditure      | As at 31<br>August<br>2024 |
|---------------------------|------------------------------|----------------|------------------|----------------------------|
|                           | £                            | £              | £                | £                          |
| <b>Unrestricted funds</b> |                              |                |                  |                            |
| General:                  |                              |                |                  |                            |
| General unrestricted fund | 208,343                      | 911,245        | (843,387)        | 276,201                    |
| <b>Total funds</b>        | <u>208,343</u>               | <u>911,245</u> | <u>(843,387)</u> | <u>276,201</u>             |

**14. Transactions with Trustees**

None of the trustees received any remuneration or any other benefits from their capacity as trustees with the charity or a related party.

No trustee expenses have been incurred.

**15. Related Party Disclosures**

Under a formal rental agreement, the charity pays a monthly rental to Mrs L M Findon for the exclusive use of each of the sites from which the charity operates, 2025: £24,0000 (2024: £24,000).

**Cygnets Education and Childcare Trust**  
**Detailed Statement of Financial Activities**  
**For The Year Ended 31 August 2025**

|                                        | <b>2025</b>        | <b>2024</b>        |
|----------------------------------------|--------------------|--------------------|
|                                        | <b>Total funds</b> | <b>Total funds</b> |
|                                        | <b>£</b>           | <b>£</b>           |
| <b>INCOME AND ENDOWMENTS FROM:</b>     |                    |                    |
| <b>Donations and legacies</b>          |                    |                    |
| Donations                              | 2,744              | 50,000             |
|                                        | <u>2,744</u>       | <u>50,000</u>      |
| <b>Charitable Activities:</b>          |                    |                    |
| <b>Provision of services</b>           |                    |                    |
| Childcare services                     | 1,080,760          | 852,629            |
| Other income                           | 45                 | 3,982              |
| Bank interest received                 | 6,229              | 3,134              |
| Grants                                 | 1,500              | 1,500              |
|                                        | <u>1,088,534</u>   | <u>861,245</u>     |
|                                        | 1,091,278          | 911,245            |
| <b>EXPENDITURE ON:</b>                 |                    |                    |
| <b>Charitable Activities:</b>          |                    |                    |
| <b>Provision of services</b>           |                    |                    |
| Wages and salaries and agency staff    | (700,607)          | (603,158)          |
| Employers NI                           | (51,921)           | (39,371)           |
| Employers pensions                     | (23,346)           | (20,812)           |
| Rent, Rates, Light, Heat and insurance | (75,778)           | (76,075)           |
| Repairs and maintenance                | (93,351)           | (37,373)           |
| Telephone, Stationery and Office costs | (11,604)           | (9,867)            |
| Legal and professional                 | (9,587)            | (9,752)            |
| Bank charges                           | (140)              | (119)              |
| Other costs                            | (830)              | (2,680)            |
| Refreshment, Food and Craft            | (28,512)           | (32,235)           |
| Depreciation                           | (6,723)            | (7,145)            |
|                                        | <u>(1,002,399)</u> | <u>(838,587)</u>   |
| <b>Support Costs</b>                   |                    |                    |
| Audit and accountancy fees             | (8,400)            | (4,800)            |
|                                        | <u>(8,400)</u>     | <u>(4,800)</u>     |
|                                        | <u>(1,010,799)</u> | <u>(843,387)</u>   |
| <b>NET INCOME</b>                      | <u>80,479</u>      | <u>67,858</u>      |

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# Accounts

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**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2024  
FOR  
CYGNETS EDUCATION AND CHILDCARE TRUST**

Cooper Adams Ltd  
12 Payton Street  
Stratford upon Avon  
Warwickshire  
CV37 6UA

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for the Year Ended 31 August 2024**

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**REPORT OF THE TRUSTEES  
for the Year Ended 31 August 2024**

The trustees present their report with the financial statements of the charity for the year ended 31 August 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Our guide to action for the New Year is to continue to focus on collaboration between our now 2 sites, in the wake of the reshaping of the Organisation. There will be challenges, with hugely increased personnel costs, but with more balanced results between sites and good reserves we are well placed to deal with them.

**Chair's Report**

Trustees are key to our Organisation, being one is not onerous but comes with responsibilities and a certain time commitment that is financially unrewarded. I like to think our trustees do feel rewarded in other ways; though they are most often the unseen face of the Organisation, they do know the importance of the work they do and how valued they are - thank-you.

This report is an executive summary with key facts. The main report is organised under the primary headings we use in our business plan and other plans and reports but the sections are still related to Managers lead responsibilities, aligned to the statutory requirements of the Early Years Foundation Stage. Contributions reflect on what happened last year but also what we hope to achieve in the future.

Now we only have 2 sites numbers are not comparable with previous years but we started the year 2023/24 with 158 children on roll, including babies and Out of School Club, by the end of the year we had 170 on roll. Again, as we have fully participated in the expansion of funded places, we cannot draw comparison with the previous year other than to say that the percentage of funded children has increased. At the start of the year 53 children or around 33.5% of the total were funded children but by the end of the year 88 or 52% were in receipt of some sort of funding. It is worth noting that of the 104 children on roll over 2 years of age around 84.5% were funded. Both sites received some additional Early Years Pupil Premium funding for 3 to 6 children over the course of the year and Disability Access Funding was received for 1 other child, enabling us to make improvements to benefit the learning environment for these children and others sharing facilities.

Previously at Alveston virtually all funded places were taken during the core hours but, starting to make adjustments, in line with our new business operating model this broadened somewhat. The new business model will be fully implemented next year in response to the expansion of funding and the dwindling of OOSC demand which, particularly at Alveston, has been replaced with provision organised by the school. Broad Street also started to make adjustments to ensure a good level of occupancy across all hours of the day.

Staff numbers have reduced now there are only 2 sites, we have 33 staff, though not all are full time, plus 4 bank staff, with additional support staff on top. We, like everyone else, were touched by the recruitment crisis and higher levels of sickness absence but navigated well through this difficult period, with a big thank- you to our loyal staff, many of whom worked extra hours to give cover. We took advantage of the Covid Recovery and Early Years Professional Development programmes as well as apprenticeship schemes. There were 2 Time to Talk champions and a forest school trained facilitator in our teams, also we held 1 WInckS award (Warwickshire Inclusion Kitemark scheme).

HR support remained contracted out to Aversure, an external company, and most cleaning requirements were also externally met by Service Master Clean but we took on another cleaner at Alveston. We banked with Lloyds and Cooper Adams Accountants provided a financial service. The Legal and General pension scheme met all regulatory requirements.

All areas of the Early Years Foundation Stage statutory requirements, with changes incorporated, were reviewed by lead managers, reporting directly to the Trust. The Learning and Development plus Safeguarding requirements were all met including training. There have been no serious incidents to report over the period to 31/08/24. Annual fee and salary reviews were undertaken, our Reserves policy was looked at in the year at agreed points, along with financial and other key documents.

We spent a lot of money on refurbishment of our premises, particularly at Alveston and were pleased that the kitchen revamp there resulted in a 5 star environmental health rating. This result was also replicated at Broad Street when they had their inspection. Good communication with parents, balanced with time working directly with children, will be facilitated by new administration software linked to our existing Eylog system, we look forward to integrating and using the new features into the new year.

**REPORT OF THE TRUSTEES  
for the Year Ended 31 August 2024**

**ACHIEVEMENT AND PERFORMANCE  
Personnel**

**Suitable People**

We finished the year with full staff teams on each site, supported by Sam Allison in the Lead Operational role, coordinating between the management team and trustees.

Levels of sickness continue to be a challenge. Alveston who, in addition to three staff members on longer term sick leave, still have levels of staff sickness that regularly trigger our sickness management strategies, in consultation with Aversure. Bank staff, Manager's and office staff have been our first choice in covering in the classroom, with agency used as a last resort.

Broad Street finished the year with 10 members of staff. Led by Vicki Dickson, the Broad Street team has a full-time classroom coordinator, one further level III supervisor, one level III assistant, one level III apprentice, one level II assistant and an unqualified OOSC assistant. In the classroom they are also joined by a Level II member of bank staff who also provides cover where needed as well as 1:1 support for a child in receipt of inclusion funding. The team is supported by a part time admin assistant and a cook.

Alveston have a team of 23 who are Led by Karen Millar with Michelle Smiton as Deputy. The classroom is staffed by one level V supervisor, five level III supervisors (one who also holds the role of cook and one currently on long term sick leave), a Baby Room coordinator & deputy, three level III assistants, two level III apprentices, three level II assistants and a Level II apprentice. They are also supported by four members of bank staff. One of the most experienced level III supervisors also acts as 'Person in Charge' when neither manager is on site.

During the year our support manager left and as the Organisation now has only two sites it was decided it was not necessary to replace her. Site managers have taken back responsibility for their own staff recruitment, HR and training supported by Sam Allison.

At the end of the year the trust had six members, led by Linda Findon (Chair and care taking the treasurer's role) with two foundation trustees, two parent trustees and one employee trustee (Clerk). Recruitment is ongoing for parent trustee/s, especially at Alveston and also for a permanent treasurer.

**Training**

Alveston have three trainees working toward Level III (two are due to complete this academic year and the other has recently paused training until she is in a better position to continue). One further trainee will begin working toward a Level II next year. The Deputy Manager has completed the fully funded EYPD (Early Years Professional Development) training that was offered as part of the Covid Recovery training program. They also have a Level III supervisor who is partway through the Time to Talk training, which will result in her being a full Time to Talk Champion by the end of 2024/25, this has also been funded through the recovery program. At Broad Street the Manager is part way the EYPD training, which will be completed year 2024/25. They also have a Level III trainee due to complete early in the Spring Term 2025. Already an experienced child care assistant, she is also booked to complete the Time to Talk program which would give Broad Street two Champions as the Manager also completed the full Time to Talk training through funding this year.

Two members of the management team completed their required refresher training to enable them to continue as Designated Safeguarding Lead's along with the three other managers who remain current. All Manager's have had Safeguarding Recruitment Training and continue to refresh this training periodically.

We continued with our established group 1st Aid training courses, with one group per year on a rolling 3 year programme to keep all our qualified staff up to date.

**Learning and Development**

The L & D lead at Alveston has been on long term sick leave and the temporary caretaker role was given to Danielle M on the practical side but still with KM closely overseeing all L & D on site. At Broad Street VD led L & D alongside MS. SA provides the overall lead in this area and co-ordinates joint meetings, reviews and policy. VD & MS carried out the SENDcO role at BS with SJ at Alveston.

The Cygnets Evaluation Form had an annual review by the management team and was updated accordingly. The decision was made toward the end of the academic year to concentrate self-evaluation through SSTEWS (Sustained Shared Thing & Emotional Wellbeing Scale) rather than the previously used ECERS, as SSTEWS has a focus on the quality of the staff interaction with children rather than just the environment, this is planned to be implemented for year 24/25.

We reacted to findings that the Covid pandemic had a negative effect on children's development particularly in language and communication. We took the opportunity to access funding for Time to Talk training on both sites and so have strengthened the breadth of our knowledge and quality of practice in this area.

## **REPORT OF THE TRUSTEES**

### **for the Year Ended 31 August 2024**

A full staff training and guidance session was held to discuss the role of the keyperson. This was to give guidance on written observations which had become a little disproportionate and lost some consistency. Practitioners were reminded of our ethos (and the current statutory guidance) which does not promote 'evidence gathering' based observations but encourages overarching observations based on practitioner knowledge of the child and child development.

### **Community**

The main goal of Families and Communities is to work in partnership to give greater priority to 'customer relations', maintaining good relationships with families to facilitate the best outcomes for children and to maintain our positive profile in the local area.

We have strong links in the community, held successful Summer and Christmas Fairs, displayed the children's artwork at the local library and joined in with the Stratford in Bloom competition.

We continued to invite parents in to the settings for special events such as Christmas performances, leaver's ceremonies and sport's days.

We used our social media platform to show highlights of the week's activities or events.

Up to date key documents such as our prospectus and terms and conditions are available to all on our website.

A more effective online communication system 'Eymange' was implemented across both sites ensuring more efficient and consistent communication with both existing and prospective parents.

### **Organisation**

#### **Safeguarding & Welfare**

To ensure safeguarding stays relevant and refreshed over the three years training activities are included on every staff training day, professional discussions are included in each supervision and appraisal and our walls display posters and flow charts for information. Updates sent through from the Early Years team or Warwickshire Safeguarding are added to the staff notes. New to childcare staff continue to access the introductory Local Authority training. We have two DSLs on each site who are supported by the Operations Co-Ordinator.

Both sites hold a memory stick, for all staff to freely access, which includes safeguarding documents both published and our own Organisation documents, forms for reporting concerns, poisonous plant information and revisions to policies and procedures. These documents are also uploaded to our cloud based system and can be updated by any of the Managers.

We have a successful Key person and Buddy system building good relationships with the children and their families. Families are made aware that we have policies available such as on medicines and illness, food and drink, accident and injury for them to request as wanted. Our full safeguarding policy and our uncollected child policy are sent out with our enrollment or confirmation correspondence.

The Organisation SENDcos work directly with the children, leading assessment and support as necessary and collaborating with other professionals to ensure the best outcome for all of our children.

We continue to get out and about in our environment, taking advantage of local walks and events.

We maintain our staff to child ratios, exceeding where possible and can always be safely seen and identified in our hi-vis jackets.

### **Sites and Premises**

PAT testing, gas safety & boiler checks, fire alarm and fire equipment checks were all been completed on both sites. The five year electrical test was also carried out at Broad Street with some updating identified and completed to the upstairs fuse box. Alveston's check is not due until 2026. Both kitchens had Environmental Health visits and achieved a five star rating.

Two named designates had responsibility for Health & Safety on each site, all have training in H & S and Fire Warden Training. Regular fire and lockdown drills have been completed and logged on both sites. The overall Health & Safety Audit is planned for January 2025.

Alveston's current energy contract is with Eon, with approximately a year to run. Broad Street continue to be supplied by YGP for both gas and electricity. Water Plus supply Broad Street with metered water and Alveston are supplied through the school. Alveston changed trade refuse provider from Biffa to Fortress due to an unreliable service, Broad Street continued with Bromsgrove DC.

**REPORT OF THE TRUSTEES  
for the Year Ended 31 August 2024**

Rob Evans provided advice regarding maintenance work on buildings and grounds through bi-annual visits. Larger jobs such as the kitchen refurbishment & guttering replacement at Alveston and the replacement roof at Broad Street have been completed. A schedule is in place to update lighting on both sites and is still ongoing at Alveston. Regular bookings for cleaning, small maintenance, gardening and decorating are all in place. All trades people that have been used for maintenance, repairs and gardening have been recommended through Rob Evans.

**FINANCIAL REVIEW**

**Financial position**

Broad Street relative to size had a good year but Alveston rather less so, with very high costs related to refurbishment and depressed occupancy whilst work was ongoing and ensuring adequate staffing. Costs were not just for the work itself, but indirectly necessitated by the project, such as a short period of closure, the hiring of temporary extra toilets and buying in meals whilst the plumbing work and kitchen upgrades were carried out.

We were in a position to do the work at Alveston and roof work at Broad Street as trustees had determined that the funds received, from the sale of our third site, could and should be used for this identified purpose. Being in this fortunate position meant reserve funds were preserved and we were also able to invest some of them in a higher rate interest account, to retain value that in a time of high inflation was being lost in our ordinary accounts.

We will continue to invest in our premises but will not be spending such large sums, though we will look to spend the residue of what is left in the old 3rd site account, mainly at Broad Street then close this account. We expect that Alveston will meet budget requirements, as the key works to the premises have been achieved and we have a full staff team plus the new operating model is fully implemented, occupancy targets should be met with income increased accordingly. We will have to put in substantive direct fee rises, due to inflation, rises in the national living wage, the real living wage, the inadequacy of funding rates and NI employer contribution increases but we hope that we can defray some of the extra costs, so they do not have to be passed on fully to parents who will have to contend with their own cost pressures.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, and constitutes a charitable incorporated organisation (CIO).

**REPORT OF THE TRUSTEES**  
**for the Year Ended 31 August 2024**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**  
1160913

**Principal address**

School House  
Broad Street  
Stratford-upon-Avon  
Warwickshire  
CV37 6HN

**Trustees**

L Findon Chair  
S Allison  
D Leitch  
P Evans  
J Croton  
S Mackjoo (appointed 18.6.24)

**Independent Examiner**

David Cooper FCA  
Cooper Adams Ltd  
12 Payton Street  
Stratford upon Avon  
Warwickshire  
CV37 6UA

Approved by order of the board of trustees on ..... and signed on its behalf by:

.....  
Trustee

## **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF CYGNETS EDUCATION AND CHILDCARE TRUST**

### **Independent examiner's report to the trustees of Cygnets Education and Childcare Trust**

I report to the charity trustees on my examination of the accounts of Cygnets Education and Childcare Trust (the Trust) for the year ended 31 August 2024.

### **Responsibilities and basis of report**

As the charity trustees of the Trust 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 Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

### **Independent examiner's statement**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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.

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

David Cooper FCA

Cooper Adams Ltd  
12 Payton Street  
Stratford upon Avon  
Warwickshire  
CV37 6UA

Date: .....

**STATEMENT OF FINANCIAL ACTIVITIES**  
for the Year Ended 31 August 2024

|                                    | Notes | 2024<br>Unrestricted<br>fund<br>£ | 2023<br>Total<br>funds<br>£ |
|------------------------------------|-------|-----------------------------------|-----------------------------|
| <b>INCOME AND ENDOWMENTS FROM</b>  |       |                                   |                             |
| Donations and legacies             | 2     | 50,000                            | -                           |
| <b>Charitable activities</b>       | 3     |                                   |                             |
| Provision of services              |       | 861,245                           | 1,071,687                   |
| Other income                       |       | -                                 | 22,992                      |
| <b>Total</b>                       |       | <u>911,245</u>                    | <u>1,094,679</u>            |
| <b>EXPENDITURE ON</b>              |       |                                   |                             |
| <b>Charitable activities</b>       | 4     |                                   |                             |
| Provision of services              |       | 838,587                           | 1,051,941                   |
| Other                              |       | 4,800                             | 4,800                       |
| <b>Total</b>                       |       | <u>843,387</u>                    | <u>1,056,741</u>            |
| <b>NET INCOME</b>                  |       | 67,858                            | 37,938                      |
| <b>RECONCILIATION OF FUNDS</b>     |       |                                   |                             |
| Total funds brought forward        |       | 208,343                           | 170,405                     |
| <b>TOTAL FUNDS CARRIED FORWARD</b> |       | <u>276,201</u>                    | <u>208,343</u>              |

The notes form part of these financial statements

**STATEMENT OF FINANCIAL POSITION**  
**31 August 2024**

|                                              | Notes | 2024<br>Unrestricted<br>fund<br>£ | 2023<br>Total<br>funds<br>£ |
|----------------------------------------------|-------|-----------------------------------|-----------------------------|
| <b>FIXED ASSETS</b>                          |       |                                   |                             |
| Tangible assets                              | 8     | 55,658                            | 49,285                      |
| <b>CURRENT ASSETS</b>                        |       |                                   |                             |
| Debtors                                      | 9     | 5,361                             | 4,471                       |
| Cash in hand                                 |       | <u>234,710</u>                    | <u>194,094</u>              |
|                                              |       | 240,071                           | 198,565                     |
| <b>CREDITORS</b>                             |       |                                   |                             |
| Amounts falling due within one year          | 10    | (12,028)                          | (30,507)                    |
|                                              |       | <u>228,043</u>                    | <u>168,058</u>              |
| <b>NET CURRENT ASSETS</b>                    |       |                                   |                             |
|                                              |       | <u>228,043</u>                    | <u>168,058</u>              |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b> |       |                                   |                             |
|                                              |       | 283,701                           | 217,343                     |
| <b>CREDITORS</b>                             |       |                                   |                             |
| Amounts falling due after more than one year | 11    | (7,500)                           | (9,000)                     |
|                                              |       | <u>276,201</u>                    | <u>208,343</u>              |
| <b>NET ASSETS</b>                            |       |                                   |                             |
|                                              |       | <u>276,201</u>                    | <u>208,343</u>              |
| <b>FUNDS</b>                                 | 12    |                                   |                             |
| Unrestricted funds                           |       | <u>276,201</u>                    | <u>208,343</u>              |
| <b>TOTAL FUNDS</b>                           |       | <u>276,201</u>                    | <u>208,343</u>              |

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

.....  
Trustee

**STATEMENT OF CASH FLOWS**  
**for the Year Ended 31 August 2024**

|                                                                               | Notes | 2024<br>£             | 2023<br>£             |
|-------------------------------------------------------------------------------|-------|-----------------------|-----------------------|
| <b>Cash flows from operating activities</b>                                   |       |                       |                       |
| Cash generated from operations                                                | 1     | <u>54,134</u>         | <u>25,344</u>         |
| Net cash provided by operating activities                                     |       | <u>54,134</u>         | <u>25,344</u>         |
| <b>Cash flows from investing activities</b>                                   |       |                       |                       |
| Purchase of tangible fixed assets                                             |       | (13,518)              | -                     |
| Sale of tangible fixed assets                                                 |       | <u>-</u>              | <u>25,000</u>         |
| Net cash (used in)/provided by investing activities                           |       | <u>(13,518)</u>       | <u>25,000</u>         |
|                                                                               |       | <hr/>                 | <hr/>                 |
| <b>Change in cash and cash equivalents<br/>in the reporting period</b>        |       | 40,616                | 50,344                |
| <b>Cash and cash equivalents at the<br/>beginning of the reporting period</b> |       | <u>194,094</u>        | <u>143,750</u>        |
| <b>Cash and cash equivalents at the end<br/>of the reporting period</b>       |       | <u><u>234,710</u></u> | <u><u>194,094</u></u> |

The notes form part of these financial statements

**NOTES TO THE STATEMENT OF CASH FLOWS**  
for the Year Ended 31 August 2024

**1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES**

|                                                                                           | 2024<br>£     | 2023<br>£     |
|-------------------------------------------------------------------------------------------|---------------|---------------|
| <b>Net income for the reporting period (as per the Statement of Financial Activities)</b> | 67,858        | 37,938        |
| <b>Adjustments for:</b>                                                                   |               |               |
| Depreciation charges                                                                      | 7,145         | 5,476         |
| Profit on disposal of fixed assets                                                        | -             | (22,992)      |
| (Increase)/decrease in debtors                                                            | (890)         | 2,217         |
| (Decrease)/increase in creditors                                                          | (19,979)      | 2,705         |
| <b>Net cash provided by operations</b>                                                    | <u>54,134</u> | <u>25,344</u> |

**2. ANALYSIS OF CHANGES IN NET FUNDS**

|                          | At 1.9.23<br>£ | Cash flow<br>£ | At 31.8.24<br>£ |
|--------------------------|----------------|----------------|-----------------|
| <b>Net cash</b>          |                |                |                 |
| Cash at bank and in hand | <u>194,094</u> | <u>40,616</u>  | <u>234,710</u>  |
|                          | <u>194,094</u> | <u>40,616</u>  | <u>234,710</u>  |
| <b>Total</b>             | <u>194,094</u> | <u>40,616</u>  | <u>234,710</u>  |

## NOTES TO THE FINANCIAL STATEMENTS for the Year Ended 31 August 2024

### 1. ACCOUNTING POLICIES

#### Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

#### Income

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

#### Expenditure

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

#### Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Property improvements- Reducing balance 10%

Fixtures and fitting - Reducing balance 25%

#### Taxation

The charity is exempt from tax on its charitable activities.

#### Fund accounting

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

The charity holds no restricted funds.

#### Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

### 2. DONATIONS AND LEGACIES

|           | 2024          | 2023     |
|-----------|---------------|----------|
|           | £             | £        |
| Donations | <u>50,000</u> | <u>-</u> |

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the Year Ended 31 August 2024**

**3. INCOME FROM CHARITABLE ACTIVITIES**

|                        |                       | 2024<br>£      | 2023<br>£        |
|------------------------|-----------------------|----------------|------------------|
| Fees for Charitable    | Activity              |                |                  |
| Childcare services     | Provision of services | 852,629        | 1,067,665        |
| Other Income           | Provision of services | 3,982          | 1,400            |
| Bank interest received | Provision of services | 3,134          | 1,122            |
| Grants                 | Provision of services | <u>1,500</u>   | <u>1,500</u>     |
|                        |                       | <u>861,245</u> | <u>1,071,687</u> |

**4. CHARITABLE ACTIVITIES COSTS**

|                       |                      |
|-----------------------|----------------------|
|                       | Direct<br>Costs<br>£ |
| Provision of services | <u>838,587</u>       |

**5. SUPPORT COSTS**

|                          |                          |
|--------------------------|--------------------------|
|                          | Governance<br>costs<br>£ |
| Other resources expended | <u>4,800</u>             |

**6. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 August 2024 nor for the year ended 31 August 2023.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 August 2024 nor for the year ended 31 August 2023.

**7. STAFF COSTS**

|                       | 2024<br>£      | 2023<br>£      |
|-----------------------|----------------|----------------|
| Wages and salaries    | 603,158        | 771,630        |
| Social security costs | 39,371         | 44,492         |
| Other pension costs   | <u>20,812</u>  | <u>29,884</u>  |
|                       | <u>663,341</u> | <u>846,006</u> |

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

|                             | 2024      | 2023      |
|-----------------------------|-----------|-----------|
| Average number of Employees | <u>34</u> | <u>45</u> |

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

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the Year Ended 31 August 2024**

**8. TANGIBLE FIXED ASSETS**

|                       | Property<br>improvements<br>£ | Fixtures<br>and<br>fittings<br>£ | Totals<br>£   |
|-----------------------|-------------------------------|----------------------------------|---------------|
| <b>COST</b>           |                               |                                  |               |
| At 1 September 2023   | 68,453                        | -                                | 68,453        |
| Additions             | <u>11,641</u>                 | <u>1,877</u>                     | <u>13,518</u> |
| At 31 August 2024     | <u>80,094</u>                 | <u>1,877</u>                     | <u>81,971</u> |
| <b>DEPRECIATION</b>   |                               |                                  |               |
| At 1 September 2023   | 19,168                        | -                                | 19,168        |
| Charge for year       | <u>6,675</u>                  | <u>470</u>                       | <u>7,145</u>  |
| At 31 August 2024     | <u>25,843</u>                 | <u>470</u>                       | <u>26,313</u> |
| <b>NET BOOK VALUE</b> |                               |                                  |               |
| At 31 August 2024     | <u>54,251</u>                 | <u>1,407</u>                     | <u>55,658</u> |
| At 31 August 2023     | <u>49,285</u>                 | <u>-</u>                         | <u>49,285</u> |

**9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

|                                | 2024<br>£    | 2023<br>£    |
|--------------------------------|--------------|--------------|
| Trade debtors                  | 778          | 505          |
| Other debtors                  | 2,244        | -            |
| Prepayments and accrued income | <u>2,339</u> | <u>3,966</u> |
|                                | <u>5,361</u> | <u>4,471</u> |

**10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

|                              | 2024<br>£     | 2023<br>£     |
|------------------------------|---------------|---------------|
| Taxation and social security | -             | 12,327        |
| Other creditors              | <u>12,028</u> | <u>18,180</u> |
|                              | <u>12,028</u> | <u>30,507</u> |

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the Year Ended 31 August 2024**

**11. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

|                 | 2024<br>£    | 2023<br>£    |
|-----------------|--------------|--------------|
| Other creditors | <u>7,500</u> | <u>9,000</u> |

**12. MOVEMENT IN FUNDS**

|                           | At 1.9.23<br>£ | Net<br>movement<br>in funds<br>£ | At<br>31.8.24<br>£ |
|---------------------------|----------------|----------------------------------|--------------------|
| <b>Unrestricted funds</b> |                |                                  |                    |
| General fund              | 208,343        | 67,858                           | 276,201            |
|                           | <hr/>          | <hr/>                            | <hr/>              |
| <b>TOTAL FUNDS</b>        | <u>208,343</u> | <u>67,858</u>                    | <u>276,201</u>     |

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

|                           | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b> |                            |                            |                           |
| General fund              | 911,245                    | (843,387)                  | 67,858                    |
|                           | <hr/>                      | <hr/>                      | <hr/>                     |
| <b>TOTAL FUNDS</b>        | <u>911,245</u>             | <u>(843,387)</u>           | <u>67,858</u>             |

**Comparatives for movement in funds**

|                           | At 1.9.22<br>£ | Net<br>movement<br>in funds<br>£ | At<br>31.8.23<br>£ |
|---------------------------|----------------|----------------------------------|--------------------|
| <b>Unrestricted funds</b> |                |                                  |                    |
| General fund              | 170,405        | 37,938                           | 208,343            |
|                           | <hr/>          | <hr/>                            | <hr/>              |
| <b>TOTAL FUNDS</b>        | <u>170,405</u> | <u>37,938</u>                    | <u>208,343</u>     |

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

|                           | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b> |                            |                            |                           |
| General fund              | 1,094,679                  | (1,056,741)                | 37,938                    |
|                           | <hr/>                      | <hr/>                      | <hr/>                     |
| <b>TOTAL FUNDS</b>        | <u>1,094,679</u>           | <u>(1,056,741)</u>         | <u>37,938</u>             |

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the Year Ended 31 August 2024**

**13. RELATED PARTY DISCLOSURES**

Under a formal rental agreement, the charity pays a monthly rental to Mrs L M Findon and her SIPP for the exclusive use of each of the sites from which the charity operates, 2023: £55,440 (2022: £55,440).

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**for the Year Ended 31 August 2024**

|                                        | 2024<br>£            | 2023<br>£            |
|----------------------------------------|----------------------|----------------------|
| <b>INCOME AND ENDOWMENTS</b>           |                      |                      |
| <b>Donations and legacies</b>          |                      |                      |
| Donations                              | 50,000               | -                    |
| <b>Charitable activities</b>           |                      |                      |
| Fees for Charitable Childcare services | 852,629              | 1,067,665            |
| Other Income                           | 3,982                | 1,400                |
| Bank interest received                 | 3,134                | 1,122                |
| Grants                                 | <u>1,500</u>         | <u>1,500</u>         |
|                                        | 861,245              | 1,071,687            |
| <b>Other income</b>                    |                      |                      |
| Gain on sale of tangible fixed assets  | <u>-</u>             | <u>22,992</u>        |
| <b>Total incoming resources</b>        | 911,245              | 1,094,679            |
| <b>EXPENDITURE</b>                     |                      |                      |
| <b>Charitable activities</b>           |                      |                      |
| Wages & salaries, agency staff         | 603,158              | 771,630              |
| Social security                        | 39,371               | 44,492               |
| Pensions                               | 20,812               | 29,884               |
| Rent, Rates, Light, Heat and insurance | 76,075               | 120,183              |
| Repairs and Maintenance                | 37,373               | 18,584               |
| Legal and Professional                 | 9,752                | 12,866               |
| Telephone, Stationery and office costs | 9,867                | 12,818               |
| Bank Charges & Interest                | 119                  | 111                  |
| Refreshments, Food, Craft              | 32,235               | 35,897               |
| Other costs                            | <u>9,825</u>         | <u>5,476</u>         |
|                                        | 838,587              | 1,051,941            |
| <b>Support costs</b>                   |                      |                      |
| <b>Governance costs</b>                |                      |                      |
| Auditors' remuneration                 | <u>4,800</u>         | <u>4,800</u>         |
| Total resources expended               | <u>843,387</u>       | <u>1,056,741</u>     |
| <b>Net income</b>                      | <u><u>67,858</u></u> | <u><u>37,938</u></u> |

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# Accounts

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**REGISTERED CHARITY NUMBER: 1160913**

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2023  
FOR  
CYGNETS EDUCATION AND CHILDCARE TRUST**

Cooper Adams Ltd  
12 Payton Street  
Stratford upon Avon  
Warwickshire  
CV37 6UA

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for the Year Ended 31 August 2023**

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**REPORT OF THE TRUSTEES**  
**for the Year Ended 31 August 2023**

The trustees, present their report with the financial statements of the charity for the year ended 31 August 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Our guide to action for the New Year is to consolidate what we have as an Organisation, after a period of change in which we have reduced the direct delivery of our services. We will focus strongly on collaboration between sites and invest in the physical fabric of our sites and premises, when funds become available. Additional funds realised will also ensure healthy reserves and allow more scope for future projects and giving help to beneficiaries.

Last Year was tough for Trustees with many hard decisions to make; culminating in the sale of our Quinton site, to ensure its continuance as a resource for the community. The Chair and our Operational lead manager, also a trustee, had quite a burden of additional work associated with the sale. We are lucky to have the loyalty of other trustees, particularly as 2 are located quite some distance away, so we have continued with hybrid meetings including Zoom calls. 1 parent trustee stood down but into the new year another parent trustee has been recruited.

**Chair's Report**

This report is an executive summary with key facts. The main report has been reorganised under the new main headings we use in our business plan and other plans and reports but the sections are still related to Managers lead responsibilities, aligned to the statutory requirements of the Early Years Foundation Stage. Contributions reflect on what happened last year but also what we hope to achieve in the future.

We started the year 2022/23 with 223 children on roll, including babies and Out of School Club, by the end of the year we had 255 on roll, very similar to the previous year but the number of funded places slightly decreased. At the start of the year 66 or 30% of the total were funded children and by the end of the year 104 or 41% were in receipt of some sort of funding. All sites received some additional Early Years Pupil Premium funding but this was not a large amount.

By summer Alveston had 38 out of 60 2's & 3's (63%) nursery places grant funded though showing the expected rise from 50% in September this was nearly 10% down on the previous year, virtually all taken during the core hours. Broad Street 38 out of 48 2's & 3's (79%) were in receipt of funding up from (58%) in September, this was a marked increase on the previous year and hours taken during the core part of the day were not an issue with the strength of the OOSC.

Quinton had a different profile with most younger children, due to the local school nurseries, so a lower percentage of places than the other sites were used for funded children and due to the staffing issue the overall number of places had some restriction. Of the total number on roll for all age groups in September 12% has funded places rising to 28% in July.

By the end of the year we had 36 staff including 3 bank staff, with additional support staff on top. This was quite a reduction on the previous year, as though adequately staffed for child numbers it was tight, as we struggled to recruit for any leavers and to cover for both long and short term sickness. The continued lack of a permanent manager for our Quinton site and the pressure put on the other sites, with the interim arrangements, whilst we tried to recruit a suitable person strongly influenced our decision making, regarding the future of that site.

We retained 3 Early Years Professionals and the majority of staff remained qualified to level III or above, including those with degrees, plus some at level II and some bank staff and trainees at various levels. There were further staff in support roles unqualified or alternatively qualified to complete our teams. We used apprenticeship schemes and other funded training, where available, to boost continuous professional development to increase skills, qualification levels and staff numbers. There were 3 Time to Talk champions, a forest school leader and another forest school trained, plus a drama, music and dance teacher in our teams. Additionally we held 2 WlnCKS award (Warwickshire Inclusion Kitemark scheme) and 1 Makaton accreditation.

HR support remained contracted out to Avensure, an external company, and most cleaning requirements were also externally met by Service Master Clean. We banked with Lloyds and Filan Accountants provided a financial service, now replaced by Cooper Adams Accountants. The Legal and General pension scheme met all regulatory requirements.

**REPORT OF THE TRUSTEES  
for the Year Ended 31 August 2023**

The 5 year business plan entered the 3rd year with some adjustments, largely associated with the decision to improve or sell the Quinton site. We worked very hard to improve Quinton and in many areas we succeeded, with turnover back to where it should have been, but the problem remained that we still could not find the right person to run it for us. We entered into a management agreement with the Bright Kids group at the end of the year, who purchased the assets and then went on to a full buy out the following year.

Once again changes to the Early Years Foundation Stage statutory requirements were a feature, but only at the consultation stage, so we awaited the outcome for the following year. All areas of the requirements, as known at that time, were reviewed by lead managers, reporting directly to the Trust. Broad Street had their Ofsted inspection and once again came out with an Outstanding judgement. Safeguarding requirements were all met including training. There have been no serious incidents to report over the period to 31/08/23. Annual fee and salary reviews were undertaken, our Reserves policy was looked at in the year at agreed points, along with financial and other key documents.

**REPORT OF THE TRUSTEES**  
**for the Year Ended 31 August 2023**

**STRATEGIC REPORT**  
**Achievement and performance**  
**Personnel**

**Suitable People**

It has now been well established that recruitment is a primary challenge for Early Years employers. We streamlined our systems when dealing with applications from qualified Early Years Practitioners as we are very aware that there are many local settings all looking to recruit from a very small pool of qualified staff. Staff absence, sickness and annual leave were covered by bank staff or other staff working additional hours where possible. We also had to use agency at Alveston & Broad Street sites to cover the short fall as well as a permanent booking for one part time agency at Quinton. The decision was made that in the coming academic year we would need to be more strict on enforcing our sickness absence policy across the board as the level of sickness has become very difficult to manage and damaging the morale of staff who are working increased hours or losing non-contact time to cover.

A restructure in the management team resulted in our newest manager taking over Broad Street and the previous Broad Street manager concentrating on her operational role full time. We also had a manager returning from maternity leave who supported sites where needed with particular effort put into the areas of recruitment and training.

Broad Street finished the year with 9 members of staff. We filled an apprentice role twice during the year, but both employees struggled with sickness absences and both left within a few months to jobs out of Early Years. Our cook moved to take up a term time opportunity but the role was quickly filled. The newest member of the team joined us in the summer as an Out Of School Club assistant. Alveston finished the year with 17 members of staff including two who were off long term sick. Three were working towards qualifications, one level II and two level III. The team were also supported by 3 members of bank staff. Overall, the staff team changed considerably at the end of the year due to the sale of the Quinton setting, which reduced the overall team by 10 staff members.

The Trust had a parent trustee resign from the role but were also rejoined by another trustee returning from maternity leave (who is also a parent) keeping the overall number to five. There is currently a recruitment drive taking place for the role/roles of parent trustee, with a new trustee going through the checking process.

**Training**

Alveston had one trainee working toward level II, (due to complete in December 23) and two level III trainees due to complete in 2024/25. Quinton's level II completed her level III qualification and their other level III trainee decided not to complete her studies and remain as an unqualified staff member.

The five members of the Management Team remained current with up to date Designated Safeguarding Lead training and the Broad Street manager is due to complete Safer Recruitment so that all managers will be able to supervise the recruitment process. In line with Local Authority requirements, DSL's delivered Safeguarding refresher training to all staff, this is needed every three years. Safeguarding training also appeared on every staff training agenda and an annual safeguarding refresher was given to trustees.

A group 1st Aid course was held for staff needing up to date PFA training to ensure that we more than meet the statutory requirements. We will continue to book group PFA training where possible to keep costs to a minimum.

**Learning and Development**

Ofsted inspections had happened at both Quinton and Alveston in the summer term at the end of 21/22 and Broad Street's inspection followed in the Autumn term 2022. The findings and our experiences during the inspections had a bearing on our focus for Learning & Development over the following year. In addition, practice at Quinton had come adrift from the other sites and changes in staffing left them without a site manager from the spring term. This meant that the Management Team had to work hard on trying to bring things into line. We also had to acknowledge the effects of the pandemic on the personal, social & emotional development of the children coming in to nursery. We found that as children's experiences had changed this was reflected in the cultural capital that they brought with them. We had to adapt to this and concentrate our planning and learning goals to suit. As we have always prided ourselves on our approach based on 'the individual child', our robust practices around induction, observation and planning meant that we were able to address these changes within our existing practices.

**REPORT OF THE TRUSTEES  
for the Year Ended 31 August 2023**

**Community**

**Safeguarding & Welfare**

Full safeguarding training was completed with the whole Organisation on our joint training day. This will now be delivered in sections by the DSLs (Designated Safeguarding Leads) over the next three years to ensure we keep updated. New to childcare staff continue to access the introductory Local Authority training. We have two DSLs on each site who are supported by the Operations Co-Ordinator.

Both sites hold a memory stick, for all staff to freely access, which includes safeguarding documents both published and our own Organisation documents, forms for reporting concerns, poisonous plant information and revisions to policies and procedures.

We have a successful Key person and Buddy system building good relationships with the children and their families. Families are made aware that we have policies available such as on medicines and illness, food and drink, accident and injury for them to request as wanted. Our full safeguarding policy and our uncollected child policy are now sent out with our enrolment or confirmation correspondence.

The Organisation SENDcos work directly with the children, leading assessment and support as necessary and collaborating with other professionals to ensure the best outcome for all of our children.

We continue to get out and about in our environment, taking advantage of local walks and events. We maintain our staff to children ratios, exceeding where possible and can always be safely seen and identified in our hi-vis jackets.

**Marketing**

This has always been an area that we consider to be important, to continue to keep our profile in the community for potential families as well as potential future employees, it is not enough to rely on past reputation. We continue to take opportunities to maintain our good reputation when working with fellow professionals and to maintain our reputation with our peers in the Early Years community. Our website and prospectus were updated with the sale of the Quinton setting but would benefit from further improvement in the future.

We continued to offer uniform and maintain our signage so that we are visible to those directly around us but it has been noted that our online and social media presence could be improved on. We have an effective communication system with our parents through Elog and settings ensure that they identify any families who are not able to access this so that alternatives can be put into place. Much effort is put into the events that we hold for our families and our Sports Days, Christmas Concerts, Fundraisers and parent meetings were positive and enjoyable experiences which we hope have been talked about among friends and family further promoting our reputation.

It was decided that Michelle be asked to take a coordinating role across the Organisation for 'Families & Marketing' so that it can be maintained effectively. In order for this to be possible, responsibility for 'Sites & Premises' has been taken by each site manager working in conjunction with site inspections and advice from an external consultant.

**Sites and Premises**

All PAT testing, gas safety and fire equipment checks were carried out. Insurance was renewed with Townergate following updated inventories. Alvaston continued with EON as their energy supplier and Broad Street switched to Yorkshire Gas & Power. Quinton continued with their current energy supplier, Opus. No changes were made to our trade waste suppliers, Broad Street continued to use Bromsgrove DC, Alvaston Biffa and Quinton Grundon. Mill Sales remain our main supplier of domestic supplies but we intend to explore the use of greener more efficient cleaning methods such as E Cloths to also minimise the use of chemicals.

General repairs and maintenance were carried out as and when identified using the Organisation's approved tradespeople. It was decided that to maintain our premises to the necessary standard we would need additional professional assistance and we engaged the services of Rob Evans. Rob advised on the maintenance necessary at Quinton prior to it being put on the market and then he carried out his first site checks at Alvaston and Broad Street in the summer. Reports were produced for managers to use as action plans for the maintenance of the premises. At Alvaston the larger projects identified were the refurbishment of the kitchen, urgent updating of plumbing work with some upgrading of the children's bathroom and internal painting, in addition to smaller maintenance repairs. At Broad Street the larger projects were repairs to the roof, upgrading of lighting and some decoration inside and out, along with other smaller repairs and maintenance. Visits will continue to be carried out bi-annually to provide an ongoing program of maintenance and repair.

**REPORT OF THE TRUSTEES  
for the Year Ended 31 August 2023**

**Information & Records**

Reviews of all the operational areas were completed and documents and policies were updated where necessary. We continued to streamline and make improvements to the way we store and retrieve documents and near the end of the year we were offered a cloud based system (People Cloud) through Avensure, where we can organise our key documents in a central record bank. Most documentation is still stored solely on office desk tops but the intention is to move some of this, initially HR documents, to this system. We are still to invest in suitable storage for the archiving, which will be addressed when we are able to carry out further improvements to the upstairs of the building at Broad Street. At the very end of the year information documents such as the prospectus, staff documentation and organisational charts as well as the website were amended following the sale of the Quinton.

**Financial review**

**Financial position**

The lead responsibility for this area was still being covered by the Chair, for the time being, but into the new year we hope a new trustee can take on the treasurer role. The move to Filan Accountants, after our previous accountant retired, did not go smoothly so we made the decision to make a further change to another local accountancy firm, Cooper Adams, who seem to better understand our needs; we look forward to much more settled arrangements. There are plans to move to a new and better administration system and accountancy software in the new year, we hope amongst other things we can get all parents to pay bills at the correct time.

Quinton performed very well, Broad Street maintained a good position but Alveston had a poor year, after doing extremely well the previous year, bringing down the Organisation totals. Into the next year we are determined to smooth out these differences between years and adhere as much as possible to our budgets, particularly as the risks associated with fluctuations of income and expenditure are now spread over 2 sites rather than 3. Some factors are beyond our control, such as rises in the living wage but we were able to continue to pay qualified staff in line with the real living wage. Government policy, such as the expansion of funded childcare, had to be thought about, even though full implementation will take some time, only starting in the new year. There will be shortfalls in funding to overcome and pressures on delivery created, these will necessitate adjustment to our operating model and fee tariff, we also hope to augment funds with fund raising and possible grants.

We will be taking a stricter approach to summer spending so that planned spending falls in the right financial year. We decided that money raised from the sale of assets at Quinton would be invested in the other sites, improvements to premises to take place over the course of the next year. The rest of the money from the building sale, once all liabilities are cleared, will be a welcome boost to our reserves and will be invested appropriately.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, and constitutes a charitable incorporated organisation (CIO).

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

1160913

**Registered office**

School House  
Broad Street  
Stratford upon Avon  
Warwickshire  
CV37 6HN

**CYGNETS EDUCATION AND CHILDCARE TRUST**

**REPORT OF THE TRUSTEES  
for the Year Ended 31 August 2023**

**Trustees**  
L Findon Chair  
S Allison  
D Leitch  
P Evans  
J Croton

**Independent Examiner**  
David Cooper FCA  
Cooper Adams Ltd  
12 Payton Street  
Stratford upon Avon  
Warwickshire  
CV37 6UA

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees on  
.....23/11/24..... and signed on the board's behalf by:

..........  
Trustee

# **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF CYGNETS EDUCATION AND CHILDCARE TRUST**

## **Independent examiner's report to the trustees of Cygnets Education and Childcare Trust**

I report to the charity's trustees on my examination of the accounts of the Charity for the year ended 31 August 2023.

### **Responsibilities and basis of report**

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with part 4 of the charities (accounts and reports) regulation 2008.

I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

### **Independent examiner's statement**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the charity as required by Section 130 of the Charities Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements set out in the charities (accounts and reports) regulation 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; or

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



David Cooper FCA

Cooper Adams Ltd  
12 Payton Street  
Stratford upon Avon  
Warwickshire  
CV37 6UA

Date: 25/4/24

**CYGNETS EDUCATION AND CHILDCARE TRUST**

**STATEMENT OF FINANCIAL ACTIVITIES**  
for the Year Ended 31 August 2023

|                                        | Notes | 2023<br>Unrestricted<br>fund<br>£ | 2022<br>Total<br>funds<br>£ |
|----------------------------------------|-------|-----------------------------------|-----------------------------|
| <b>INCOME AND ENDOWMENTS FROM</b>      |       |                                   |                             |
| <b>Charitable activities</b>           | 2     |                                   |                             |
| Provision of services                  |       | 1,071,687                         | 952,843                     |
| Other income                           |       | <u>22,992</u>                     | <u>-</u>                    |
| <b>Total</b>                           |       | <u>1,094,679</u>                  | <u>952,843</u>              |
| <br><b>EXPENDITURE ON</b>              |       |                                   |                             |
| <b>Charitable activities</b>           | 3     |                                   |                             |
| Provision of services                  |       | 1,051,941                         | 946,185                     |
| Other                                  |       | <u>4,800</u>                      | <u>6,946</u>                |
| <b>Total</b>                           |       | <u>1,056,741</u>                  | <u>953,131</u>              |
| <br><b>NET INCOME/(EXPENDITURE)</b>    |       | 37,938                            | (288)                       |
| <br><b>RECONCILIATION OF FUNDS</b>     |       |                                   |                             |
| Total funds brought forward            |       | <u>170,405</u>                    | <u>170,693</u>              |
| <br><b>TOTAL FUNDS CARRIED FORWARD</b> |       | <u>208,343</u>                    | <u>170,405</u>              |

The notes form part of these financial statements

## CYGNETS EDUCATION AND CHILDCARE TRUST

STATEMENT OF FINANCIAL POSITION  
31 August 2023

|                                                  | Notes | 2023<br>Unrestricted<br>fund<br>£ | 2022<br>Total<br>funds<br>£ |
|--------------------------------------------------|-------|-----------------------------------|-----------------------------|
| <b>FIXED ASSETS</b>                              |       |                                   |                             |
| Tangible assets                                  | 8     | 49,285                            | 56,769                      |
| <b>CURRENT ASSETS</b>                            |       |                                   |                             |
| Debtors                                          | 9     | 4,471                             | 6,688                       |
| Cash in hand                                     |       | <u>194,094</u>                    | <u>143,750</u>              |
|                                                  |       | 198,565                           | 150,438                     |
| <b>CREDITORS</b>                                 |       |                                   |                             |
| Amounts falling due within one year              | 10    | (30,507)                          | (26,302)                    |
| <b>NET CURRENT ASSETS</b>                        |       | <u>168,058</u>                    | <u>124,136</u>              |
| <b>TOTAL ASSETS LESS CURRENT<br/>LIABILITIES</b> |       | 217,343                           | 180,905                     |
| <b>CREDITORS</b>                                 |       |                                   |                             |
| Amounts falling due after more than one year     | 11    | (9,000)                           | (10,500)                    |
| <b>NET ASSETS</b>                                |       | <u>208,343</u>                    | <u>170,405</u>              |
| <b>FUNDS</b>                                     | 12    |                                   |                             |
| Unrestricted funds                               |       | <u>208,343</u>                    | <u>170,405</u>              |
| <b>TOTAL FUNDS</b>                               |       | <u>208,343</u>                    | <u>170,405</u>              |

The financial statements were approved by the Board of Trustees and authorised for issue on

23<sup>rd</sup> JANUARY 2024 and were signed on its behalf by:

  
Trustee

The notes form part of these financial statements

and

**CYGNETS EDUCATION AND CHILDCARE TRUST**

**STATEMENT OF CASH FLOWS**  
for the Year Ended 31 August 2023

|                                                                           | Notes | 2023<br>£         | 2022<br>£         |
|---------------------------------------------------------------------------|-------|-------------------|-------------------|
| <b>Cash flows from operating activities</b>                               |       |                   |                   |
| Cash generated from operations                                            | 1     | <u>25,344</u>     | <u>(12,153)</u>   |
| Net cash provided by/(used in) operating activities                       |       | <u>25,344</u>     | <u>(12,153)</u>   |
| <br><b>Cash flows from Investing activities</b>                           |       |                   |                   |
| Sale of tangible fixed assets                                             |       | <u>25,000</u>     | <u>-</u>          |
| Net cash provided by investing activities                                 |       | <u>25,000</u>     | <u>-</u>          |
|                                                                           |       | <u>          </u> | <u>          </u> |
| <b>Change in cash and cash equivalents in the reporting period</b>        |       | 50,344            | (12,153)          |
| <b>Cash and cash equivalents at the beginning of the reporting period</b> |       | <u>143,750</u>    | <u>155,903</u>    |
| <br><b>Cash and cash equivalents at the end of the reporting period</b>   |       | <u>194,094</u>    | <u>143,750</u>    |

The notes form part of these financial statements

**NOTES TO THE STATEMENT OF CASH FLOWS**  
for the Year Ended 31 August 2023

**1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES**

|                                                                                                  | 2023<br>£            | 2022<br>£              |
|--------------------------------------------------------------------------------------------------|----------------------|------------------------|
| Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities) | 37,938               | (288)                  |
| Adjustments for:                                                                                 |                      |                        |
| Depreciation charges                                                                             | 5,476                | 7,514                  |
| Profit on disposal of fixed assets                                                               | (22,992)             | -                      |
| Decrease/(increase) in debtors                                                                   | 2,217                | (1,085)                |
| Increase/(decrease) in creditors                                                                 | <u>2,705</u>         | <u>(18,294)</u>        |
| <b>Net cash provided by/(used in) operations</b>                                                 | <u><b>25,344</b></u> | <u><b>(12,153)</b></u> |

**2. ANALYSIS OF CHANGES IN NET FUNDS**

|                          | At 1.9.22<br>£        | Cash flow<br>£       | At 31.8.23<br>£       |
|--------------------------|-----------------------|----------------------|-----------------------|
| <b>Net cash</b>          |                       |                      |                       |
| Cash at bank and in hand | <u>143,750</u>        | <u>50,344</u>        | <u>194,094</u>        |
|                          | <u>143,750</u>        | <u>50,344</u>        | <u>194,094</u>        |
| <b>Total</b>             | <u><b>143,750</b></u> | <u><b>50,344</b></u> | <u><b>194,094</b></u> |

**NOTES TO THE FINANCIAL STATEMENTS**  
**for the Year Ended 31 August 2023**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

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

**Income**

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

**Expenditure**

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

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Property improvements- Reducing balance 10%

Fixtures and fitting - Reducing balance 25%

**Fund accounting**

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

The charity holds no restricted funds.

**Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the Year Ended 31 August 2023**

**2. INCOME FROM CHARITABLE ACTIVITIES**

|                        | Activity              | 2023<br>£        | 2022<br>£      |
|------------------------|-----------------------|------------------|----------------|
| Fees for Charitable    |                       |                  |                |
| Childcare services     | Provision of services | 1,067,665        | 951,034        |
| Other Income           | Provision of services | 1,400            | 285            |
| Bank interest received | Provision of services | 1,122            | 24             |
| Grants                 | Provision of services | <u>1,500</u>     | <u>1,500</u>   |
|                        |                       | <u>1,071,687</u> | <u>952,843</u> |

**3. CHARITABLE ACTIVITIES COSTS**

|                       | Direct<br>Costs<br>£ |
|-----------------------|----------------------|
| Provision of services | <u>1,051,941</u>     |

**4. SUPPORT COSTS**

|                          | Governance<br>costs<br>£ |
|--------------------------|--------------------------|
| Other resources expended | <u>4,800</u>             |

**5. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

|                                     | 2023<br>£       | 2022<br>£ |
|-------------------------------------|-----------------|-----------|
| Auditors' remuneration              | 4,800           | 6,946     |
| Depreciation - owned assets         | 5,476           | 7,514     |
| Surplus on disposal of fixed assets | <u>(22,992)</u> | <u>-</u>  |

**6. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 August 2023 nor for the year ended 31 August 2022.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 August 2023 nor for the year ended 31 August 2022.

**CYGNETS EDUCATION AND CHILDCARE TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
for the Year Ended 31 August 2023

**7. STAFF COSTS**

|                       | 2023<br>£             | 2022<br>£             |
|-----------------------|-----------------------|-----------------------|
| Wages and salaries    | 771,630               | 707,829               |
| Social security costs | 44,492                | 40,816                |
| Other pension costs   | <u>29,884</u>         | <u>22,775</u>         |
|                       | <u><u>846,006</u></u> | <u><u>771,420</u></u> |

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

|                             | 2023      | 2022      |
|-----------------------------|-----------|-----------|
| Average number of Employees | <u>45</u> | <u>45</u> |

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

**8. TANGIBLE FIXED ASSETS**

|                        | Property<br>improvements<br>£ | Fixtures<br>and<br>fittings<br>£ | Totals<br>£    |
|------------------------|-------------------------------|----------------------------------|----------------|
| <b>COST</b>            |                               |                                  |                |
| At 1 September 2022    | 68,453                        | 8,455                            | 76,908         |
| Disposals              | <u>-</u>                      | <u>(8,455)</u>                   | <u>(8,455)</u> |
| At 31 August 2023      | <u>68,453</u>                 | <u>-</u>                         | <u>68,453</u>  |
| <b>DEPRECIATION</b>    |                               |                                  |                |
| At 1 September 2022    | 13,692                        | 6,447                            | 20,139         |
| Charge for year        | 5,476                         | -                                | 5,476          |
| Eliminated on disposal | <u>-</u>                      | <u>(6,447)</u>                   | <u>(6,447)</u> |
| At 31 August 2023      | <u>19,168</u>                 | <u>-</u>                         | <u>19,168</u>  |
| <b>NET BOOK VALUE</b>  |                               |                                  |                |
| At 31 August 2023      | <u>49,285</u>                 | <u>-</u>                         | <u>49,285</u>  |
| At 31 August 2022      | <u>54,761</u>                 | <u>2,008</u>                     | <u>56,769</u>  |

**9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

|                                | 2023<br>£           | 2022<br>£           |
|--------------------------------|---------------------|---------------------|
| Trade debtors                  | 505                 | -                   |
| Other debtors                  | -                   | 811                 |
| Prepayments and accrued income | <u>3,966</u>        | <u>5,877</u>        |
|                                | <u><u>4,471</u></u> | <u><u>6,688</u></u> |

**CYGNETS EDUCATION AND CHILDCARE TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the Year Ended 31 August 2023**

**10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

|                                 | 2023                 | 2022                 |
|---------------------------------|----------------------|----------------------|
|                                 | £                    | £                    |
| Social security and other taxes | 12,327               | 10,921               |
| Other creditors                 | 6,344                | 5,451                |
| Accruals and deferred income    | <u>11,836</u>        | <u>9,930</u>         |
|                                 | <u><b>30,507</b></u> | <u><b>26,302</b></u> |

**11. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

|                 | 2023         | 2022          |
|-----------------|--------------|---------------|
|                 | £            | £             |
| Other creditors | <u>9,000</u> | <u>10,500</u> |

**12. MOVEMENT IN FUNDS**

|                           | At 1.9.22             | Net<br>movement<br>in funds | At<br>31.8.23         |
|---------------------------|-----------------------|-----------------------------|-----------------------|
|                           | £                     | £                           | £                     |
| <b>Unrestricted funds</b> |                       |                             |                       |
| General fund              | 170,405               | 37,938                      | 208,343               |
|                           | <u>170,405</u>        | <u>37,938</u>               | <u>208,343</u>        |
| <b>TOTAL FUNDS</b>        | <u><b>170,405</b></u> | <u><b>37,938</b></u>        | <u><b>208,343</b></u> |

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

|                           | Incoming<br>resources   | Resources<br>expended     | Movement<br>in funds |
|---------------------------|-------------------------|---------------------------|----------------------|
|                           | £                       | £                         | £                    |
| <b>Unrestricted funds</b> |                         |                           |                      |
| General fund              | 1,094,679               | (1,056,741)               | 37,938               |
|                           | <u>1,094,679</u>        | <u>(1,056,741)</u>        | <u>37,938</u>        |
| <b>TOTAL FUNDS</b>        | <u><b>1,094,679</b></u> | <u><b>(1,056,741)</b></u> | <u><b>37,938</b></u> |

**Comparatives for movement in funds**

|                           | At 1.9.21             | Net<br>movement<br>in funds | At<br>31.8.22         |
|---------------------------|-----------------------|-----------------------------|-----------------------|
|                           | £                     | £                           | £                     |
| <b>Unrestricted funds</b> |                       |                             |                       |
| General fund              | 170,693               | (288)                       | 170,405               |
|                           | <u>170,693</u>        | <u>(288)</u>                | <u>170,405</u>        |
| <b>TOTAL FUNDS</b>        | <u><b>170,693</b></u> | <u><b>(288)</b></u>         | <u><b>170,405</b></u> |

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the Year Ended 31 August 2023**

**12. MOVEMENT IN FUNDS - continued**

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

|                           | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b> |                            |                            |                           |
| General fund              | 952,843                    | (953,131)                  | (288)                     |
|                           | <hr/>                      | <hr/>                      | <hr/>                     |
| <b>TOTAL FUNDS</b>        | <u>952,843</u>             | <u>(953,131)</u>           | <u>(288)</u>              |

**13. RELATED PARTY DISCLOSURES**

Under a formal rental agreement, the charity pays a monthly rental to Mrs L M Findon and her SIPP for the exclusive use of each of the sites from which the charity operates, 2023: £55,440 (2022: £55,440).

**CYGNETS EDUCATION AND CHILDCARE TRUST**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
for the Year Ended 31 August 2023

|                                        | 2023<br>£            | 2022<br>£           |
|----------------------------------------|----------------------|---------------------|
| <b>INCOME AND ENDOWMENTS</b>           |                      |                     |
| <b>Charitable activities</b>           |                      |                     |
| Fees for Charitable Childcare services | 1,067,665            | 951,034             |
| Other Income                           | 1,400                | 285                 |
| Bank interest received                 | 1,122                | 24                  |
| Grants                                 | <u>1,500</u>         | <u>1,500</u>        |
|                                        | 1,071,687            | 952,843             |
| <b>Other income</b>                    |                      |                     |
| Gain on sale of tangible fixed assets  | <u>22,992</u>        | <u>-</u>            |
| <b>Total incoming resources</b>        | 1,094,679            | 952,843             |
| <b>EXPENDITURE</b>                     |                      |                     |
| <b>Charitable activities</b>           |                      |                     |
| Wages & salaries, agency staff         | 771,630              | 707,829             |
| Social security                        | 44,492               | 40,816              |
| Pensions                               | 29,884               | 22,775              |
| Rent, Rates, Light, Heat and insurance | 120,183              | 80,394              |
| Repairs and Maintenance                | 18,584               | 19,421              |
| Legal and Professional                 | 12,866               | 4,789               |
| Telephone, Stationery and office costs | 12,818               | 12,887              |
| Bank Charges & Interest                | 111                  | 184                 |
| Refreshments, Food, Craft              | 35,897               | 50,510              |
| Other costs                            | <u>5,476</u>         | <u>6,580</u>        |
|                                        | 1,051,941            | 946,185             |
| <b>Support costs</b>                   |                      |                     |
| <b>Governance costs</b>                |                      |                     |
| Auditors' remuneration                 | <u>4,800</u>         | <u>6,946</u>        |
| <b>Total resources expended</b>        | <u>1,056,741</u>     | <u>953,131</u>      |
| <b>Net income/(expenditure)</b>        | <u><u>37,938</u></u> | <u><u>(288)</u></u> |

This page does not form part of the statutory financial statements

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# Accounts

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**Annual Report 2021/22**  
**Cygnets Education and Childcare Trust (CIO)**  
**Charity number 1160913**

*Our guide to action for the New Year is to streamline staffing and child numbers, adjusting place numbers to the real situation, in order to take away some of the pressure on teams, still dealing with staff shortages and higher levels of absence. This strategy remains in line with our business plan, as it should also help to ensure our financial stability; so we can continue to provide services to the public benefit, in line with our charitable status and aims, as well as continue to provide valuable work for our staff teams, across the Organisation. We will not be able to offer as many places as we could, to meet demand, but we will be better able to provide a consistent, viable service in these difficult times, respecting the needs of families and staff.*

Last Year 1 parent trustee stood down, as work changes meant we were no longer catering for her children, but she remains an invaluable contact to give us help when needed. We thank Catherine particularly for her expertise in explaining potentially difficult matters to families. A new parent trustee was recruited for our Quinton site and Broad Street was covered by a foundation trustee, who is also a parent, we were not able to successfully replace the parent trustee at Alveston but we hope this will soon change. The challenges of distance and travel for 2 of our remaining 6 trustees has meant that hybrid meetings, with Zoom calls as needed that became normal last year, will continue. We acknowledge that this is a particularly difficult time to be a Trustee, in some ways more so than in the midst of the pandemic, as we reach into the 3<sup>rd</sup> year of our recovery plan we thank them for 'holding fast' and working hard to see it achieved.

### **Chair's Report**

This report is an executive summary with key facts, for a fuller report see the sections related to Managers lead responsibilities, aligned to the statutory requirements of the Early Years Foundation Stage, with other operational areas overseen by the Trust. Contributions reflect on what happened last year but also what we hope to achieve in the future. There have been no serious incidents to report over the period to 31/08/22.

We started the year 2021/2 with 215 children on roll, slightly down on the previous year, when we thought it would increase, but by the end of the year we had 258 on roll; of those children 110 were in receipt of some sort of funding. All sites received some additional Early Years Pupil Premium funding but this was not a large amount. By summer Alveston had 72.72% of nursery places grant funded, virtually all taken during the core hours, Broad Street 67% but with a greater spread, indicating extending hours was the right thing to do for that site. At Quinton it was 48% though during core hours 68% of that funding was used, bringing them more in line with the other sites.

It is apparent that Alveston and Broad Street are more balanced across all age ranges, even allowing for Alveston having a baby room, this next year we would expect a similar pattern. Quinton will always have more younger children, not in receipt of funding, due to the local school nurseries, but to make a success of that site bookings have to be carefully spread, both in rooms and across the year, something that we did not fully succeed in doing in the reporting year.

At the beginning of the year we had 41 staff rising to 45 by the end of the year, more staff than we have ever had. This number being not just attributable to the need for increased staffing, at the expanded Broad Street, but because we found more staff wanted to work only part time hours. Parents too wanted less hours per place, so roll numbers needed to be higher to fill sessions. As the year progressed demand for more places rose, to the extent that we had difficulties meeting it. Staff shortages and difficulty recruiting, that were an issue the previous year, became even more acute, a sector and countrywide problem. At one point Quinton was only able to operate at 50% capacity but since then things have markedly improved. We have worked hard to devise and implement new operating models, to maximise the number of places we can offer, across the age ranges, with the staff we have. As we have stated, to give consistency of provision for families, but also to take some of the pressure from staff and for that matter trustees, we have all at times felt the stress of a particularly trying year.

We retained 3 Early Years Professionals and the majority of staff remained qualified to level III or above, some with degrees, plus some at level II, some bank staff and 3 trainees, with unqualified or alternatively qualified in support roles to complete our teams. We took advantage of apprenticeship schemes to help with training and will continue to do so, to hopefully increase and better skill our staff for the future. There were 3 Time to Talk champions, a forest school leader and another forest school trained, plus a drama, music and dance teacher in our teams. Additionally we held 1 WInCKS award (Warwickshire Inclusion Kitemark scheme) and 1 Makaton accreditation.

HR support remained contracted out to Aversure, an external company, and most cleaning requirements were also externally met by Service Master Clean. We banked with Lloyds and Nick Frost from AIMS Accountants provided a financial service, now replaced by Filan Accountants. The Legal and General pension scheme met all regulatory requirements.

The 5 year business plan entered the 2<sup>nd</sup> year with little adjustment and with the capital works at Broad Street completed the focus shifted to building up numbers to match the new offer on that site. Recovery was the continued emphasis on the other 2 sites with Alveston achieving this, even with staffing shortage issues. Changes to the Early Years Foundation Stage statutory requirements were worked through, despite the difficulties of getting managers and area leads together and finding time to cascade training and guidance to teams.

All areas of the requirements were reviewed by lead managers, reporting directly to the Trust. Annual fee and salary reviews were undertaken, our Reserves policy was looked at in the year at agreed points, along with financial and other key documents. Karen was able to update the Trust on Safeguarding, Trustee training will be provided and onsite training requirements have been kept up. Towards the end of the year Quinton had their regulatory Ofsted inspection and over the summer holiday Alveston had theirs, both sites did very well, coming out with overall good ratings.

### **Information & Records- LMF**

What was said in the last report unfortunately remains true, information & record keeping is still suffering a bit from the time restraints caused by the pandemic. Reviews of all operational areas were held, referenced below, with key documents & policies updated, but better organisation of document distribution and storage should be an aim for the new year. All relevant documents are available via on-site office computers, but sometimes not easily found, and some are still on the Avensure locker. Whilst still waiting for an overhaul, managers need to continue to check with each other to ensure they use the most up to date documents and continue to back up office PCs to external hard drives.

How we use the archive room upstairs at Broad Street became an issue, documents and other items being dumped in the room without proper sorting or even if they were appropriate to store in the area. This situation in part came about because some toys and equipment had to be moved to facilitate the building improvement works, that took place prior to the start of last year. The dispute with Shred-it to recycle our confidential paperwork, after a confidentiality breach on their part, has not helped, as paperwork that would otherwise have been destroyed has instead been moved to the archive room. Annual archiving tasks have slipped but as soon as possible these issues need addressing. Future planning will be to install purpose-built shelving, to store archived documents, decide on the best method of document destruction and give more training and guidance to staff.

Within the area of information and Records the Master Operational Plan folder was reviewed and changes made, the Control of Information policy was similarly reviewed and judged to still be appropriate. Fee information was updated for parents, new rates were uploaded to our website, with other annual updates; we continue to work on ensuring that these sheets and others given to parents are as clear as possible.

### **Suitable People – Sam Allison**

Staffing continues to be a challenge although this is not particular to our Organisation, it is a universal problem across the Early Years sector. We have managed to continue to use the services of one member of Agency staff at Quinton, although agencies themselves have struggled to recruit and have been unable to provide additional cover staff when requested. As an Organisation we have been able to take advantage of the lower numbers during Broad Street's holiday periods as well as asking part time staff to work increased hours to cover staff holidays and high levels of staff sickness.

At Broad Street a level III assistant left to become a full time nanny and our unqualified assistant moved out of Early Years. We were joined by 2 level II assistants, a level III Supervisor and a Trainee. We had a Supervisor at Broad Street move from that role to take up a Manager's position at Quinton.

At Alveston we lost 2 level III Supervisors, one moved out of Education and the other left to move to Australia. 2 level III assistants went on maternity leave. We had a returnee as a level III member of bank staff and were joined by a trainee. The Quinton site had two Managers go on maternity leave, the cook left but the role was taken over by our new cook. 2 new trainees joined us as 2 others both moved on to term time only settings. In addition to a new Manager, the team was joined by a level III assistant, a level II assistant (currently training for level III) and an experienced unqualified assistant, all assistants working on a part time basis. 2 supervisors took on the role of 'Person in Charge' for the times when the manager is not in the setting. We continue to use Avensure for all of our HR support and have sort their advice throughout the year on day to day matters as well as more complicated issues.

### **Training – Sam Allison**

We have one trainee at each site working toward their level III qualification, a level II at Quinton working on level III and a level III at Broad Street who has signed up to start a level VI qualification. As always essential Statutory training takes priority. A First Aid course was bought in from 'First Response Training', keeping the qualified staff up to date. Safeguarding training is accessed through Warwickshire Early Years for new DSL's and DSL refreshers as well as Level 1 training for 'new to Early Years' recruits. The standard Safeguarding refresher is no longer offered with the assumption that DSL's will provide refresher training for their own staff in house. Safeguarding training in some form continues to be carried out at every staff training event. Additional CPD continues to be hindered with staff teams being stretched to cover due to sickness and holidays. Managers have continued where possible to attend online County Manager's meetings when they are offered. We have also accessed online SEN surgeries across the sites.

### **Learning & Development – Sam Allison**

Learning and Development meetings along with other cross site meetings took a back seat whilst we prioritised keeping rooms open. Staff cover and day to day matters had to take priority with Manager's and area Lead's being unable to spare the time. However this year did see more of a return to 'normal' with our classroom practice. Previously suspended activities (due to Covid measures) have been reintroduced and we have been able to invite parents back into our settings for parent appointments and special events. L & D meetings were re started at the end of the year where holiday planning was streamlined across the Organisation. We have continued to work on sharing practice to smooth differences in the delivery of our Learning & Development across the Organisation.

### **Safeguarding and Welfare with SEND – Karen Millar**

All three sites are led in Safeguarding and Welfare by the DSLs (Designated Safeguarding Leads) who attend training every two years. They work closely together, supporting each other as needed, especially at times where one DSL is absent such as on Maternity Leave. 'New to Safeguarding in Early Years and childcare practice training' is available for staff when they first begin in childcare. Previously we would have then kept their training up to date with Warwickshire Early Years courses every three years but these are no longer available. It is now the responsibility of the DSLs to provide this training in house and we have planned to do so in our next Organisation training day in the new year. Safeguarding concerns are now reported to the Front Door (County Organisation)- rather than MASH and new flowcharts have been produced and displayed in our settings.

Recruitment has been hard over this last year, we know this to be the case throughout Childcare. We maintained ratios by sharing staff across the Organisation and using a local agency to support our permanent teams.

New cooks were introduced on two of our sites and menus updated as we continue to provide healthy and varied meals. No changes had been made to our medicine, accident/injury and existing injuries policies or procedures. We regularly update our Exclusion periods List due to the ever changing guidance on Covid 19.

All three sites continued to support children with special educational needs and disabilities, liaising with families and other professionals to provide equal opportunities for all.

### **Premises and Equipment – Michelle Smiton**

Annual checks for fire and electrical equipment, alarms, gas boilers and PAT testing have been carried out across all sites. Quinton have had their 5 year electrical test completed and any immediate requirements arising from this have been fixed.

We were insured once again by Markel International Insurance Company Limited and our PRS (music and performance licences) and TV licenses were renewed.

Electricity suppliers remain the same with Alveston and Broad Street using EON and Quinton are with Opus. For refuse collection, Broad Street use Bromsgrove District Council, Quinton Grundon and Alveston are with Biffa. Quinton and Alveston both use Green bottoms for collections of their nappy and sanitary waste. Service Master (MDK) still cleans all 3 sites and Alveston continue to employ an additional cleaner.

Some Internal decoration was completed at Broad Street and externally at Quinton. At Alveston, the lino was replaced in one classroom, the entrance hallway and nappy room. Other repairs, maintenance and gardening have been carried out throughout the year at all sites when required.

Equipment was purchased as needed across the sites e.g. 2 replacement dishwashers, storage units and sleep mats at Alveston. A microwave, hoover and baby changing unit at Broad Street and at Quinton a washing machine and tumble drier. Summer spending on a range of items for all will be of benefit in the coming year.

### **Marketing - LMF**

Without the need for direct marketing maintaining our reputation remains the greatest importance, especially with temporary closures due to staff shortages still possible, though we usually avoid them by sharing staff across the Organisation. The relaxing of the access rules, that were put in place during the pandemic, led to much greater direct engagement with families but parent communication through regular updates and keeping parents informed using email, newsletters and Eylog continued.

Marketing is not just about filling current places, it looks to the future and ensures we keep up our profile and are known, to aid recruitment as well as having a feel good factor and pride in our settings. Parents and families are pleased when activities are broadcast and events are arranged that involve them so they must always be factored in, post pandemic this is becoming easier, though events still had to be slimmed down or cancelled last year. We made much greater use of our facebook page, which in previous years was almost dormant, and this seems to have been appreciated. As ever such updates, including the website, rely on a manager taking the time to do them so we hope this can be kept up. Having logo items in use, particularly when out and about also remains important.

### **Finance – LMF**

Our treasurer being on maternity leave the lead responsibility for this area has come to rest with the Chair, for the time being. Thank-you to Pippa, your report writing and chasing of managers and the accountant has been missed. The biggest change last year was the shock retirement of our accountant, who had dealt with our financial affairs for well over a decade. The process of finding a new accountant took a bit of time, until we found the one we felt best met our criteria. The Trust settled on Filan Accountants, as they came with a recommendation, were locally based and quoted professionally and fairly for all the services we wanted. We also liked not being with a single accountant, working on their own, or a larger firm that did not understand us as a small charity. As a mid range firm we hope Filan will future proof us for our growing needs and any changes. We have altered some ways of working since we joined Filan and a few things will need refining into the new year, the monthly managers financial meeting should help with the process. Arrangements for payroll, pension and tax payments have remained the same but only managers have direct bank access on site.

We budgeted to make a loss at our Broad Street site in the 1<sup>st</sup> year of operating as a year round full daycare nursery, rather than term time only setting. We did not budget for other losses, of any magnitude, but fortunately Alveston did well, offsetting Quinton's performance, so overall losses were as projected. Alveston in large part did better than expected due

to managers and office staff having to give so much cover in the classroom, with no agency or other staff paid to cover. This situation is not what we want, as it leads to other areas being neglected, what it did mean for the site was a commensurately larger amount allocated by the Trust for summer spending. On all sites stocks were replenished and other necessary maintenance and equipment replacements were organised for the start of the new year. Next year we hope sums allocated can be augmented by more fund raising and possible grants if available.

The financial concerns caused by the pandemic differed from the previous year, with staffing shortages rather than occupancy being the main issue. In the new year staffing may ease but inflation and running costs, especially how to pay staff in line with the real living wage, when income doesn't proportionally increase, will be more of the challenge. The loss of flexibility we had to introduce, with tighter booking patterns, will have to continue into the new year. If we get an appropriate level of government funding and parents are in a better position, to pay what is needed of the rest, then this will be reviewed, that future seems a long way off at the moment.

|                                          |            |            |                 |            |  |
|------------------------------------------|------------|------------|-----------------|------------|--|
| CYGNETS EDUCATION AND<br>CHILDCARE TRUST |            | Charity No | 1160913         |            |  |
|                                          |            | Company No |                 |            |  |
| Annual accounts for the period           |            |            |                 |            |  |
| Period start date                        | 01/09/2021 | To         | Period end date | 31/08/2022 |  |

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

### Recommended categories by activity

#### Income (Note 3)

##### Income and endowments from:

Donations and legacies

Charitable activities

Other trading activities

Investments

Separate material item of income

Other

**Total**

#### Expenditure (Notes 6)

##### Expenditure on:

Raising funds

Charitable activities

Separate material expense item

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 | 952,843                        | -                                   | -                           | 952,843                 | 884,007                      |
| S03 | -                              | -                                   | -                           | -                       | -                            |
| S04 | -                              | -                                   | -                           | -                       | -                            |
| S05 | -                              | -                                   | -                           | -                       | -                            |
| S06 | -                              | -                                   | -                           | -                       | -                            |
| S07 | 952,843                        | -                                   | -                           | 952,843                 | 884,007                      |
| S08 | -                              | -                                   | -                           | -                       | -                            |
| S09 | 946,185                        | -                                   | -                           | 946,185                 | 827,541                      |
| S10 |                                |                                     |                             |                         |                              |
| S11 | 6,946                          | -                                   | -                           | 6,946                   | 3,820                        |
| S12 | 953,131                        | -                                   | -                           | 953,131                 | 831,361                      |
| S13 | - 288                          | -                                   | -                           | - 288                   | 52,646                       |
| S14 | -                              | -                                   | -                           | -                       | -                            |
| S15 | - 288                          | -                                   | -                           | - 288                   | 52,646                       |
| S16 | -                              | -                                   | -                           | -                       | -                            |
| S17 | - 288                          | -                                   | -                           | - 288                   | 52,646                       |
| S18 | -                              | -                                   | -                           | -                       | -                            |
| S19 | -                              | -                                   | -                           | -                       | -                            |
| S20 | -                              | -                                   | -                           | -                       | -                            |
| S21 | -                              | -                                   | -                           | -                       | -                            |
| S22 | - 288                          | -                                   | -                           | - 288                   | 52,646                       |
| S23 | 170,693                        | -                                   | -                           | 170,693                 | 118,047                      |
| S24 | 170,405                        | -                                   | -                           | 170,405                 | 170,693                      |

## 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           | 56,769             | -                       | -               | 56,769          | 64,283          |
| Heritage assets (Note 16)                                       | B03           | -                  | -                       | -               | -               | -               |
| Investments (Note 17)                                           | B04           | -                  | -                       | -               | -               | -               |
| <b>Total fixed assets</b>                                       | B05           | 56,769             | -                       | -               | 56,769          | 64,283          |
| <b>Current assets</b>                                           |               |                    |                         |                 |                 |                 |
| Stocks (Note 18)                                                | B06           | -                  | -                       | -               | -               | -               |
| Debtors (Note 19)                                               | B07           | 6,687              | -                       | -               | 6,687           | 5,603           |
| Investments (Note 17.4)                                         | B08           | -                  | -                       | -               | -               | -               |
| Cash at bank and in hand (Note 24)                              | B09           | 143,750            | -                       | -               | 143,750         | 155,903         |
| <b>Total current assets</b>                                     | B10           | 150,437            | -                       | -               | 150,437         | 161,506         |
| <b>Creditors: amounts falling due within one year</b> (Note 20) | B11           | 26,301             | -                       | -               | 26,301          | 43,096          |
| <b>Net current assets/(liabilities)</b>                         | B12           | 124,136            | -                       | -               | 124,136         | 118,410         |
| <b>Total assets less current liabilities</b>                    | B13           | 180,905            | -                       | -               | 180,905         | 182,693         |
| <b>Creditors: amounts falling due after one year</b> (Note 20)  | B14           | 10,500             | -                       | -               | 10,500          | 12,000          |
| <b>Provisions for liabilities</b>                               | B15           | -                  | -                       | -               | -               | -               |
| <b>Total net assets or liabilities</b>                          | B16           | 170,405            | -                       | -               | 170,405         | 170,693         |
| <b>Funds of the Charity</b>                                     |               |                    |                         |                 |                 |                 |
| Endowment funds (Note 27)                                       | B17           | -                  | -                       | -               | -               | -               |
| Restricted income funds (Note 27)                               | B18           | -                  | -                       | -               | -               | -               |
| Unrestricted funds                                              | B19           | 170,405            | -                       | -               | 170,405         | 170,693         |
| Revaluation reserve                                             | B20           | -                  | -                       | -               | -               | -               |
| Fair value reserve                                              | B21           | -                  | -                       | -               | -               | -               |
| <b>Total funds</b>                                              | B22           | 170,405            | -                       | -               | 170,405         | 170,693         |

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

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

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

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

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

| Print Name | Date of approval<br>dd/mm/yyyy |
|------------|--------------------------------|
|            |                                |
|            |                                |

Signature of director authenticating accounts being sent to Companies House

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

## Note 1 Basis of preparation

***This section should be completed by all charities.***

## 1.1 Basis of accounting

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

The accounts have been prepared in accordance with:

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

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

\* -Tick as appropriate

## 1.2 Going concern

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

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

***Not applicable***

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

***Not applicable***

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

***Not applicable***

## 1.3 Change of accounting policy

The accounts present a true and fair view and no changes have been made to the accounting policies adopted in note { }.

Yes\*

☒

No\*

\* -Tick as appropriate

***Please disclose:***

|                                                                                                                                                                                                                                     |                              |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|
| <b><i>(i) the nature of the change in accounting policy;</i></b>                                                                                                                                                                    | <b><i>Not applicable</i></b> |
| <b><i>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</i></b>                                                                                                     | <b><i>Not applicable</i></b> |
| <b><i>(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS102 SORP.</i></b> | <b><i>Not applicable</i></b> |

#### 1.4 Changes to accounting estimates

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

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

**Please disclose:**

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

#### 1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS102 SORP).

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

**Please disclose:**

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



**Note 2 Accounting policies**

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

**2.1 RECONCILIATION WITH PREVIOUS GENERALLY ACCEPTED ACCOUNTING PRACTICE**

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

Not applicable

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

|                                       | Start of<br>period<br>£ | End of<br>period<br>£ |
|---------------------------------------|-------------------------|-----------------------|
| Fund balances as previously<br>stated |                         |                       |
| <i>Adjustments:</i>                   |                         |                       |

Fund balance as restated \_\_\_\_\_

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

|                                                  | End of<br>£ |
|--------------------------------------------------|-------------|
| Net income/(expenditure) as previously<br>stated |             |
| <i>Adjustments:</i>                              |             |

Previous period net income/(expenditure) as  
restated \_\_\_\_\_

| Section C | Notes to the accounts | (cont) |
|-----------|-----------------------|--------|
|-----------|-----------------------|--------|

## Note 2

### 2.2 INCOME

#### Recognition of income

#### Accounting policies

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources;
- the monetary value can be measured with sufficient reliability.

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

#### Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

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

#### Grants and donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).

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

In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).

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

#### Legacies

Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.

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

#### Government grants

The charity has received government grants in the reporting period

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

#### Tax reclaims on donations and gifts

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

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

#### Contractual income and performance related grants

This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.

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

#### Donated goods

Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.

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

The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.

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

Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.

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

Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.

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

Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.

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

#### Donated services and facilities

Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.

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

Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.

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

#### Support costs

The charity has incurred expenditure on support costs.

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

#### Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

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

#### Income from interest, royalties and dividends

This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

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

#### Income from membership

Membership subscriptions received in the nature of a gift are recognised in Donations

| Yes* | No* | N/a* |
|------|-----|------|
|      |     |      |

|                                                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                                                                                                                                                                                                                                                                                                                                                                   |                                     |                          |                          |                                     |                          |                                     |                                     |                          |                          |                          |                          |                                     |
|------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------|--------------------------|--------------------------|-------------------------------------|--------------------------|-------------------------------------|-------------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|-------------------------------------|
| <b>subscriptions</b>                                 | and Legacies.<br><br>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.                                                                                                                                                                                                                                                                                          | <table> <tr><td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> <tr><td>Yes*</td><td>No*</td><td>N/a*</td></tr> <tr><td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> </table>                                                                  | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Yes*                                | No*                      | N/a*                                | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |                          |                          |                                     |
| <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>Settlement of insurance claims</b>                | Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.                                                                                                                                                                                                                                                                                                                                | <table> <tr><td>Yes*</td><td>No*</td><td>N/a*</td></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>Investment gains and losses</b>                   | This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.                                                                                                                                                                                                                                                                                                                                  | <table> <tr><td>Yes*</td><td>No*</td><td>N/a*</td></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>2.3 EXPENDITURE AND LIABILITIES</b>               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                                                                                                                                                                                                                                                                                                                                                                   |                                     |                          |                          |                                     |                          |                                     |                                     |                          |                          |                          |                          |                                     |
| <b>Liability recognition</b>                         | Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.                                                                                                                                                                                                                                                                                   | <table> <tr><td>Yes*</td><td>No*</td><td>N/a*</td></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>Governance and support costs</b>                  | Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.<br><br>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.                   | <table> <tr><td>Yes*</td><td>No*</td><td>N/a*</td></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>Grants with performance conditions</b>            | Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.                                                                                                                                                                                                                                                                  | <table> <tr><td>Yes*</td><td>No*</td><td>N/a*</td></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>Grants payable without performance conditions</b> | Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.                                                                                                                                                                                                                                                                                                                             | <table> <tr><td>Yes*</td><td>No*</td><td>N/a*</td></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>Redundancy cost</b>                               | The charity made no redundancy payments during the reporting period.                                                                                                                                                                                                                                                                                                                                                                                                                                                   | <table> <tr><td>Yes*</td><td>No*</td><td>N/a*</td></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>Deferred income</b>                               | No material item of deferred income has been included in the accounts.                                                                                                                                                                                                                                                                                                                                                                                                                                                 | <table> <tr><td>Yes*</td><td>No*</td><td>N/a*</td></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>Creditors</b>                                     | The charity has creditors which are measured at settlement amounts less any trade discounts                                                                                                                                                                                                                                                                                                                                                                                                                            | <table> <tr><td>Yes*</td><td>No*</td><td>N/a*</td></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>Provisions for liabilities</b>                    | A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date                                                                                                                                                                                                                                                                                                                                | <table> <tr><td>Yes*</td><td>No*</td><td>N/a*</td></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>Basic financial instruments</b>                   | The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.                                                                                                                                                                                                                                                                                                                                | <table> <tr><td>Yes*</td><td>No*</td><td>N/a*</td></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>2.4 ASSETS</b>                                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                                                                                                                                                                                                                                                                                                                                                                   |                                     |                          |                          |                                     |                          |                                     |                                     |                          |                          |                          |                          |                                     |
| <b>Tangible fixed assets for use by charity</b>      | These are capitalised if they can be used for more than one year, and cost at least<br><br>They are valued at cost.<br><br>The depreciation rates and methods used are disclosed in note 14.                                                                                                                                                                                                                                                                                                                           | <table> <tr><td colspan="3">£500</td></tr> <tr><td>Yes*</td><td>No*</td><td>N/a*</td></tr> <tr><td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> </table>                                                                                                                                                       | £500                                |                          |                          | Yes*                                | No*                      | N/a*                                | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |                          |                          |                                     |
| £500                                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                                                                                                                                                                                                                                                                                                                                                                   |                                     |                          |                          |                                     |                          |                                     |                                     |                          |                          |                          |                          |                                     |
| Yes*                                                 | No*                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | N/a*                                                                                                                                                                                                                                                                                                                                                                              |                                     |                          |                          |                                     |                          |                                     |                                     |                          |                          |                          |                          |                                     |
| <input checked="" type="checkbox"/>                  | <input type="checkbox"/>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | <input type="checkbox"/>                                                                                                                                                                                                                                                                                                                                                          |                                     |                          |                          |                                     |                          |                                     |                                     |                          |                          |                          |                          |                                     |
| <b>Intangible fixed assets</b>                       | The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 15.<br><br>They are valued at cost.                                                                                                                                                                                                                    | <table> <tr><td>Yes*</td><td>No*</td><td>N/a*</td></tr> <tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table> <table> <tr><td>Yes*</td><td>No*</td><td>N/a*</td></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"/> |
| 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>Heritage assets</b>                               | The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 16.<br><br>They are valued at cost.                                                                                                                                                                    | <table> <tr><td>Yes*</td><td>No*</td><td>N/a*</td></tr> <tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table> <table> <tr><td>Yes*</td><td>No*</td><td>N/a*</td></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"/> |
| 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>Investments</b>                                   | 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.<br><br>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 | <table> <tr><td>Yes*</td><td>No*</td><td>N/a*</td></tr> <tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table> <table> <tr><td>Yes*</td><td>No*</td><td>N/a*</td></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"/> |
| 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>Stocks and work in progress</b>                   | Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.                                                                                                                                                                                                                                                                                                                                                                                                        | <table> <tr><td>Yes*</td><td>No*</td><td>N/a*</td></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"/>                                                                                                                                                                                                                                                                                                                                               |                                     |                          |                          |                                     |                          |                                     |                                     |                          |                          |                          |                          |                                     |

|                                                                     |                                                                                                                                                                                                                                                                                                                                            |      |     |      |
|---------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-----|------|
|                                                                     | 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* |
|                                                                     |                                                                                                                                                                                                                                                                                                                                            |      |     | ✓    |
| <b>Debtors</b>                                                      | 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* |
|                                                                     |                                                                                                                                                                                                                                                                                                                                            | ✓    |     |      |
| <b>Current asset investments</b>                                    | The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity of less than one year held for investment purposes rather than to meet short-term cash commitments as they fall due. | Yes* | No* | N/a* |
|                                                                     |                                                                                                                                                                                                                                                                                                                                            |      |     | ✓    |
|                                                                     | They are valued at fair value except where they qualify as basic financial instruments.                                                                                                                                                                                                                                                    | Yes* | No* | N/a* |
|                                                                     |                                                                                                                                                                                                                                                                                                                                            |      |     | ✓    |
| <b>POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE</b> |                                                                                                                                                                                                                                                                                                                                            |      |     |      |

## Note 3

## Income

| Analysis of income                      |                                                                            | Unrestricted funds | Restricted income funds | Endowment funds | Total funds<br>£ | Prior year<br>£ |
|-----------------------------------------|----------------------------------------------------------------------------|--------------------|-------------------------|-----------------|------------------|-----------------|
| <b>Donations and legacies:</b>          | Donations and gifts                                                        | -                  | -                       | -               | -                | -               |
|                                         | Gift Aid                                                                   | -                  | -                       | -               | -                | -               |
|                                         | Legacies                                                                   | -                  | -                       | -               | -                | -               |
|                                         | General grants provided by government/other charities                      | -                  | -                       | -               | -                | -               |
|                                         | Membership subscriptions and sponsorships which are in substance donations | -                  | -                       | -               | -                | -               |
|                                         | Donated goods, facilities and services                                     | -                  | -                       | -               | -                | -               |
|                                         | Other                                                                      | -                  | -                       | -               | -                | -               |
| <b>Total</b>                            |                                                                            | -                  | -                       | -               | -                | -               |
| <b>Charitable activities:</b>           | Fees for Charitable Childcare Services                                     | 952,535            | -                       | -               | 952,535          | 859,599         |
|                                         | Government Grants                                                          | -                  | -                       | -               | -                | 24,184          |
|                                         | Other income                                                               | 284                | -                       | -               | 284              | 204             |
|                                         | Bank interest                                                              | 24                 | -                       | -               | 24               | 20              |
|                                         |                                                                            | -                  | -                       | -               | -                | -               |
|                                         | Other                                                                      | -                  | -                       | -               | -                | -               |
| <b>Total</b>                            |                                                                            | 952,843            | -                       | -               | 952,843          | 884,007         |
| <b>Other trading activities:</b>        |                                                                            | -                  | -                       | -               | -                | -               |
|                                         |                                                                            | -                  | -                       | -               | -                | -               |
|                                         |                                                                            | -                  | -                       | -               | -                | -               |
|                                         | Other                                                                      | -                  | -                       | -               | -                | -               |
| <b>Total</b>                            |                                                                            | -                  | -                       | -               | -                | -               |
| <b>Income from investments:</b>         | Interest income                                                            | -                  | -                       | -               | -                | -               |
|                                         | Dividend income                                                            | -                  | -                       | -               | -                | -               |
|                                         | Rental and leasing income                                                  | -                  | -                       | -               | -                | -               |
|                                         | Other                                                                      | -                  | -                       | -               | -                | -               |
| <b>Total</b>                            |                                                                            | -                  | -                       | -               | -                | -               |
| <b>Separate material item of income</b> |                                                                            | -                  | -                       | -               | -                | -               |
|                                         |                                                                            | -                  | -                       | -               | -                | -               |
|                                         |                                                                            | -                  | -                       | -               | -                | -               |
|                                         |                                                                            | -                  | -                       | -               | -                | -               |
| <b>Total</b>                            |                                                                            | -                  | -                       | -               | -                | -               |
| <b>Other:</b>                           | 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                                                                      | -                  | -                       | -               | -                | -               |
|                                         | <b>Total</b>                                                               | -                  | -                       | -               | -                | -               |
| <b>TOTAL INCOME</b>                     |                                                                            | 952,843            | -                       | -               | 952,843          | 884,007         |

## 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 | Coronavirus CJRS furlough grants | 20,184         |
| Government grant 2 | WCC SEND Grant                   | 2,000          |
| Government grant 3 | WCC SEND Grant                   | 2,000          |
| Other              |                                  | -              |
|                    | <b>Total</b>                     | 24,184         |

|                                                                                                                                              | This year | Last year |
|----------------------------------------------------------------------------------------------------------------------------------------------|-----------|-----------|
| <i>Please provide details of any unfulfilled conditions and other contingencies attaching to grants that have been recognised in income.</i> |           |           |

|                                                                                                                   | This year | Last year |
|-------------------------------------------------------------------------------------------------------------------|-----------|-----------|
| <i>Please give details of other forms of government assistance from which the charity has directly benefited.</i> |           |           |

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

|                 | This year<br>£ | Last year<br>£ |
|-----------------|----------------|----------------|
| Seconded staff  | -              | -              |
| Use of property | -              | -              |
| Other           | -              | -              |

|                                                                                                                                                               | This year | Last year |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|-----------|
| Please provide details of the accounting policy for the recognition and valuation of donated goods, facilities and services.                                  |           |           |
| Please provide details of any unfulfilled conditions and other contingencies attaching to resources from donated goods and services not recognised in income. |           |           |
| Please give details of other forms of other donated goods and services not recognised in the accounts, eg contribution of unpaid volunteers.                  |           |           |

## Section C

## Notes to the accounts

(cont)

## Note 6

## 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>                            |                    |                         |                 |             |                    |                         |                 |             |
| Wages & salaries, agency staff etc                                      | 771,420            | -                       | -               | 771,420     | 677,735            | -                       | -               | 677,735     |
| Rent, rates, light, heat and insurance                                  | 80,394             | -                       | -               | 80,394      | 73,943             | -                       | -               | 73,943      |
| Repairs and maintenance                                                 | 19,421             | -                       | -               | 19,421      | 13,637             | -                       | -               | 13,637      |
| Telephone, stationery and office costs                                  | 12,887             | -                       | -               | 12,887      | 11,933             | -                       | -               | 11,933      |
| Legal and professional fees                                             | 4,790              | -                       | -               | 4,790       | 4,790              | -                       | -               | 4,790       |
| Bank charges & interest                                                 | 184                | -                       | -               | 184         | 89                 | -                       | -               | 89          |
| Refreshments, food, craft etc                                           | 50,510             | -                       | -               | 50,510      | 39,019             | -                       | -               | 39,019      |
| Other costs & depreciation                                              | 6,579              | -                       | -               | 6,579       | 6,395              | -                       | -               | 6,395       |
|                                                                         | -                  | -                       | -               | -           | -                  | -                       | -               | -           |
| <b>Total expenditure on charitable activities</b>                       | 946,185            | -                       | -               | 946,185     | 827,541            | -                       | -               | 827,541     |
| <b>Separate material item of expense</b>                                |                    |                         |                 |             |                    |                         |                 |             |
|                                                                         | -                  | -                       | -               | -           | -                  | -                       | -               | -           |
|                                                                         | -                  | -                       | -               | -           | -                  | -                       | -               | -           |
|                                                                         | -                  | -                       | -               | -           | -                  | -                       | -               | -           |
| <b>Total</b>                                                            | -                  | -                       | -               | -           | -                  | -                       | -               | -           |
| <b>Other</b>                                                            |                    |                         |                 |             |                    |                         |                 |             |
| Governance costs                                                        | 6,946              | -                       | -               | 6,946       | 3,820              | -                       | -               | 3,820       |
|                                                                         | -                  | -                       | -               | -           | -                  | -                       | -               | -           |

|                         |         |   |   |         |         |   |   |         |
|-------------------------|---------|---|---|---------|---------|---|---|---------|
|                         | -       | - | - | -       | -       | - | - | -       |
|                         | -       | - | - | -       | -       | - | - | -       |
| Total other expenditure | 6,946   | - | - | 6,946   | 3,820   | - | - | 3,820   |
| TOTAL EXPENDITURE       | 953,131 | - | - | 953,131 | 831,361 | - | - | 831,361 |

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                 | -                              | -                           | -             | -               | -                              | -                           | -             | -               |
| Total                 | -                              | -                           | -             | -               | -                              | -                           | -             | -               |

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

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

| Section C | Notes to the accounts | (cont) |
|-----------|-----------------------|--------|
|-----------|-----------------------|--------|

**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      |             | -              | -              |
| 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.

| Description/name of party | Related party (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                     |                            | -         |

|                  |                              |
|------------------|------------------------------|
| <b>Section C</b> | <b>Notes to the accounts</b> |
|------------------|------------------------------|

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

**Last year**

| Support cost<br>(examples) | Raising funds | Activity 1 | Activity 2 | Activity 3 | Grand total | Basis of allocation |
|----------------------------|---------------|------------|------------|------------|-------------|---------------------|
|                            | £             | £          | £          | £          | £           | (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 types of expenditure**Note 10.1 Fees for examination of the accounts**

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

**Independent examiner's fees****Assurance services other than independent examination****Tax advisory fees****Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner**

| <b>This year<br/>£</b> | <b>Last year<br/>£</b> |
|------------------------|------------------------|
| 750                    | 480                    |
| -                      | -                      |
| -                      | -                      |
| 6,196                  | 3,340                  |

|                  |                              |               |
|------------------|------------------------------|---------------|
| <b>Section C</b> | <b>Notes to the accounts</b> | <b>(cont)</b> |
|------------------|------------------------------|---------------|

**Note 11**                      **Paid employees**

*Please complete this note if the charity has any employees (transactions with Trustees dealt with in Note 28)*

**11.1 Staff Costs**

|                                             | This year<br>£ | Last year<br>£ |
|---------------------------------------------|----------------|----------------|
| Salaries and wages                          | 707,829        | 616,113        |
| Social security costs                       | 40,816         | 38,315         |
| Pension costs (defined contribution scheme) | 22,775         | 23,307         |
| Other employee benefits                     | -              | -              |
| <b>Total staff costs</b>                    | <b>771,420</b> | <b>677,735</b> |

**This year:**

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

None

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

None

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

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

TRUE

| 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 | -                   | -         |
|                      |                     |           |

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

| This year<br>£ | Last year<br>£ |
|----------------|----------------|
| 35,952         | 34,628         |

### 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 | 45                  | 38                  |
| Governance            | -                   | -                   |
| Other                 | -                   | -                   |
| <b>Total</b>          | <b>45</b>           | <b>38</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 | Not applicable |
| Last year | Not applicable |

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**

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

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

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

**The extent of redundancy funding at the balance sheet date**

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

**Please state the accounting policy for any redundancy or termination payments**

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

| Section C | Notes to the accounts | (cont) |
|-----------|-----------------------|--------|
|-----------|-----------------------|--------|

**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.*

|                                                              | This year<br>£ | Last year<br>£ |
|--------------------------------------------------------------|----------------|----------------|
| Amount of contributions recognised in the SOFA as an expense | 22,775         | 23,307         |

|                                                                                                                                                                            |                                                                                                             |                                                                                                             |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------|
| Please explain the basis for allocating the liability and expense of defined contribution pension scheme between activities and between restricted and unrestricted funds. | The charity only has one unrestricted activity being that of the provision of Charitable Childcare Services | The charity only has one unrestricted activity being that of the provision of Charitable Childcare Services |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------|

**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.                                                            | Not applicable |
| Please provide such information as is available about the plan's surplus or deficit and the implications, if any, for the reporting charity this year and last year, if different |                |

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

|                                                                                                                                                                                                                   |                |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|
| Describe the extent to which the charity can be liable to the plan for other entities' obligations under the terms and conditions of the multi-employer plan. If this is different for last year, provide details | Not applicable |
| 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                       |                |

|                  |                              |               |
|------------------|------------------------------|---------------|
| <b>Section C</b> | <b>Notes to the accounts</b> | <b>(cont)</b> |
|------------------|------------------------------|---------------|

**Note 13 Grantmaking**

*Please complete this note if the charity made any grants or donations which in aggregate form a material part of the charitable activities undertaken.*

**This year:**

**13.1 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.*

**13.2 Grants made to institutions**

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

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

**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                    |

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

**Section C****Notes to the accounts****(cont)****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 | -                         | 68,453                 | -                                   | 8,455                            | 76,908 |
| Additions                    | -                         | -                      | -                                   | -                                | -      |
| Revaluations                 | -                         | -                      | -                                   | -                                | -      |
| Disposals                    | -                         | -                      | -                                   | -                                | -      |
| Transfers *                  | -                         | -                      | -                                   | -                                | -      |
| At end of the year           | -                         | 68,453                 | -                                   | 8,455                            | 76,908 |

**14.2 Depreciation and impairments**

|                |                                              |     |          |     |          |
|----------------|----------------------------------------------|-----|----------|-----|----------|
| <b>**Basis</b> | SL or RB (Straight Line or Reducing Balance) | SL  | SL or RB | RB  | SL or RB |
| <b>** Rate</b> |                                              | 10% |          | 25% |          |

|                          |   |        |   |       |        |
|--------------------------|---|--------|---|-------|--------|
| At beginning of the year | - | 6,846  | - | 5,779 | 12,625 |
| Disposals                | - | -      | - | -     | -      |
| Depreciation             | - | 6,846  | - | 668   | 7,514  |
| Impairment               | - | -      | - | -     | -      |
| Transfers*               | - | -      | - | -     | -      |
| At end of the year       | - | 13,692 | - | 6,447 | 20,139 |

**14.3 Net book value**

|                                             |   |        |   |       |        |
|---------------------------------------------|---|--------|---|-------|--------|
| Net book value at the beginning of the year | - | 61,607 | - | 2,676 | 64,283 |
| Net book value at the end of the year       | - | 54,761 | - | 2,008 | 56,769 |

#### 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.***

Not applicable

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

Not applicable

#### 14.5 Revaluation

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

**This year**

**Last year**

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

Not applicable

Not applicable

***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.***

-

-

#### 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.***

**This year**

**Last year**

£

£

Not applicable

Not applicable

***(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.***

\* The "transfers" row is for movements between fixed asset categories.

\*\* Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also

**Section C****Notes to the accounts****(cont)****Note 15****Intangible assets***Please complete this note if the charity has any intangible assets***15.1 Cost or valuation**

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

**15.2 Amortisation and impairments**

|                     |          |          |          |          |                                                 |
|---------------------|----------|----------|----------|----------|-------------------------------------------------|
| <b>**Basis</b>      | SL or RB | SL or RB | SL or RB | SL or RB | Straight Line ("SL") or Reducing Balance ("RB") |
| <b>** Rate</b>      |          |          |          |          |                                                 |
| At beginning of the | -        | -        | -        | -        |                                                 |
| Disposals           | -        | -        | -        | -        |                                                 |
| Amortisation        | -        | -        | -        | -        |                                                 |
| Impairment          | -        | -        | -        | -        |                                                 |
| Transfers*          | -        | -        | -        | -        |                                                 |
| At end of year      | -        | -        | -        | -        |                                                 |

**15.3 Net book value**

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

**15.4 Accounting policy***Please disclose the accounting policy for intangible fixed assets including:***Reasons for choosing amortisation rates****Policies for the recognition of any capital development**

|  |
|--|
|  |
|  |

### 15.5 Impairment

This year:

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

Last year:

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

### 15.6 Revaluation

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

*the effective date of the revaluation*

*the name of independent valuer, if applicable*

*the methods applied*

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

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

### 15.7 Other disclosures

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

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

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

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

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

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

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

\* The "transfers" row is for movements between fixed asset categories.

\*\* Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction.

**Section C****Notes to the accounts****(cont)****Note 16****Heritage assets***Please complete this note if the charity has heritage assets***16.1 General disclosures for all charities holding heritage assets**

(i) Explain the nature and scale of heritage assets held.

(ii) Explain the policy for the acquisition, preservation, management and disposal of heritage assets.

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

**16.2 Cost or valuation**

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

**16.3 Depreciation and impairments**

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

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

**16.4 Net book value**

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

## 16.5 Impairment

**This year**

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

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

**Last year**

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

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

## 16.6 Revaluation

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

*the effective date of the revaluation*

*the name of independent valuer, if applicable*

*qualifications of independent valuer*

*the methods applied and significant assumptions*

*any significant limitations on the valuation*

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

## 16.7 Analysis of heritage assets by class or group distinguishing those at cost and those at valuation

Carrying amount at the beginning of the period

Additions

Disposals

Depreciation/impairment

Revaluation

Carrying amount at the end of period

| At valuation<br>Group A<br>£ | At cost Group<br>B<br>£ | Total<br>£ |
|------------------------------|-------------------------|------------|
| -                            | -                       | -          |
| -                            | -                       | -          |
| -                            | -                       | -          |
| -                            | -                       | -          |
| -                            | -                       | -          |
| -                            | -                       | -          |

## 16.8 Heritage assets (where heritage assets are not recognised on the balance sheet)

(i) Explain the reason why heritage assets have not been recognised on the balance sheet.

(ii) Describe the significance and nature of heritage assets.

(iii) Disclose information that is helpful in assessing the value of heritage assets.

(iv) Explain the reason why it is not practicable to obtain a valuation of heritage assets.

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

### 16.9 Five year summary of heritage assets transactions

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

|                  |                              |               |
|------------------|------------------------------|---------------|
| <b>Section C</b> | <b>Notes to the accounts</b> | <b>(cont)</b> |
|------------------|------------------------------|---------------|

**Note 17 Investment assets**

*Please complete this note if the charity has any investment assets.*

**17.1 Fixed assets investments (please provide for each class of investment)**

|                                                      | Cash & cash equivalents | Listed investments | Investment properties | Social investments | Other | Total |
|------------------------------------------------------|-------------------------|--------------------|-----------------------|--------------------|-------|-------|
| Carrying (fair) value at beginning of period         | -                       | -                  | -                     | -                  | -     | -     |
| <b>Add:</b> additions to investments during period*  | -                       | -                  | -                     | -                  | -     | -     |
| <b>Less:</b> disposals at carrying value             | -                       | -                  | -                     | -                  | -     | -     |
| <b>Less: impairments</b>                             | -                       | -                  | -                     | -                  | -     | -     |
| <b>Add: Reversal of impairments</b>                  | -                       | -                  | -                     | -                  | -     | -     |
| <b>Add/(deduct):</b> transfer in/(out) in the period | -                       | -                  | -                     | -                  | -     | -     |
| <b>Add/(deduct):</b> net gain/(loss) on revaluation  | -                       | -                  | -                     | -                  | -     | -     |
| Carrying (fair) value at end of year                 | -                       | -                  | -                     | -                  | -     | -     |

\*Please specify additions resulting from acquisitions through business combinations, if any.

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

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

**17.2 Please provide a breakdown of investments shown above agreeing with the balance sheet row B04 differentiating between those held at fair value and those held at cost less impairment.**

**This year:**

**Analysis of investments**

Cash or cash equivalents

Listed investments

Investment properties

Social investments

Other investments

**Total**

**Grand total (Fair value at year end+Cost less impairment)**

| Fair value at year end | Cost less impairment |
|------------------------|----------------------|
| £                      | £                    |
| -                      | -                    |
| -                      | -                    |
| -                      | -                    |
| -                      | -                    |
| -                      | -                    |
| -                      | -                    |
| -                      | -                    |
| -                      | -                    |
| -                      | -                    |

**Last year:**

**Analysis of investments**

Cash or cash equivalents

Listed investments

Investment properties

Social investments

Other investments

**Total**

**Grand total (Fair value at year end+Cost less impairment)**

| Fair value at year end | Cost less impairment |
|------------------------|----------------------|
| £                      | £                    |
| -                      | -                    |
| -                      | -                    |
| -                      | -                    |
| -                      | -                    |
| -                      | -                    |
| -                      | -                    |
| -                      | -                    |
| -                      | -                    |
| -                      | -                    |

**17.3 If your charity holds investment properties, please complete the following note:**

(i) Explain the methods and significant assumptions in determining the fair value of investment property held by the charity

(ii) Name or independent valuer, if applicable, and relevant qualifications

(iii) Provide details of any restrictions on the ability to realise investment property or on the remittance of income or disposal proceeds

(iv) Explain any contractual obligations for the purchase, construction or development of investment property or for repairs, maintenance or enhancements

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

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

**Analysis of current asset investments**

Cash or cash equivalents

Listed investments

Investment properties

Social investments

Other investments

Total

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

**17.5 Guarantees**

Please provide details and amount of any guarantee made to or on behalf of a third party

Name of the entity or entities benefitting from those guarantees

Please explain how the guarantee furthers the charity's aims

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

## 17.6 Concessionary loans

Amount of concessionary loans made (Multiple loans made may be disclosed in aggregate provided that such aggregation does not obscure significant information).

| Description  | This year £ | Last year £ |
|--------------|-------------|-------------|
|              | -           | -           |
|              | -           | -           |
|              | -           | -           |
|              | -           | -           |
| <b>Total</b> | -           | -           |

Amount of concessionary loans received (Multiple loans received may be disclosed in aggregate provided that such aggregation does not obscure significant information).

| Description  | This year £ | Last year £ |
|--------------|-------------|-------------|
|              | -           | -           |
|              | -           | -           |
|              | -           | -           |
| <b>Total</b> | -           | -           |

Terms and conditions eg interest rate, security provided

Value of any concessionary loans which have been committed but not taken up at the reporting date

Amounts payable within 1 year

Amounts payable after more than 1 year

Amounts receivable within 1 year

Amounts receivable after more than 1 year

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

## 17.7 Additional information

Please provide information about the significance of investments to the charity's financial position or performance eg. terms and conditions of loans or the use of hedging to manage financial risk.

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

Where a charity has provided financial assets as a form of security, the carrying amount of the financial asset pledged as security and the terms and conditions relating to its pledge.

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

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

Where a charity has provided financial assets as a form of security, the carrying amount of the financial asset pledged as security and the terms and conditions relating to its pledge.

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

## Note 18

## Stocks

Please complete this note if the charity holds any stock items

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

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

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

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

**Section C****Notes to the accounts****(cont)****Note 19 Debtors and prepayments**

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

**19.1 Analysis of debtors**

|                                | <b>This year<br/>£</b> | <b>Last year<br/>£</b> |
|--------------------------------|------------------------|------------------------|
| Trade debtors                  | -                      | -                      |
| Prepayments and accrued income | 5,876                  | 5,603                  |
| Other debtors                  | 811                    | -                      |
| <b>Total</b>                   | <b>6,687</b>           | <b>5,603</b>           |

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

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

|                                | <b>This year<br/>£</b> | <b>Last year<br/>£</b> |
|--------------------------------|------------------------|------------------------|
| Trade debtors                  | -                      | -                      |
| Prepayments and accrued income | -                      | -                      |
| Other debtors                  | -                      | -                      |
| <b>Total</b>                   | <b>-</b>               | <b>-</b>               |

**Section C****Notes to the accounts****(cont)****Note 20 Creditors and accruals***Please complete this note if the charity has any creditors or accruals.***20.1 Analysis of creditors**

|                                                                          | Amounts falling due within one year |                | Amounts falling due after more than one year |                |
|--------------------------------------------------------------------------|-------------------------------------|----------------|----------------------------------------------|----------------|
|                                                                          | This year<br>£                      | Last year<br>£ | This year<br>£                               | Last year<br>£ |
| Accruals for grants payable                                              | -                                   | -              | -                                            | -              |
| Bank loans and overdrafts                                                | -                                   | -              | -                                            | -              |
| Trade creditors                                                          | -                                   | -              | -                                            | -              |
| Payments received on account for contracts or performance-related grants | 1,500                               | 1,500          | 10,500                                       | 12,000         |
| Accruals and deferred income                                             | 9,930                               | 24,941         | -                                            | -              |
| Taxation and social security                                             | 10,920                              | 12,570         | -                                            | -              |
| Other creditors                                                          | 3,951                               | 4,085          | -                                            | -              |
| <b>Total</b>                                                             | <b>26,301</b>                       | <b>43,096</b>  | <b>10,500</b>                                | <b>12,000</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                                                                                                         |
|-------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------|
| <i>Fees received in August 2022 for sessions commencing in the new financial year starting in September 2022.</i> | <i>Fees received in August 2021 for sessions commencing in the new financial year starting in September 2021.</i> |

**Movement in deferred income account**

|                                                  | This year<br>£ | Last year<br>£ |
|--------------------------------------------------|----------------|----------------|
| Balance at the start of the reporting period     | 5,281          | 7,695          |
| Amounts added in current period                  | 5,287          | 5,281          |
| Amounts released to income from previous periods | - 5,281        | - 7,695        |
| Balance at the end of the reporting period       | 5,287          | 5,281          |

**Note 21 Provisions for liabilities and charges**

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

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

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

**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.

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

**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).

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

**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.

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

**Section C****Notes to the accounts****(cont)****Note 22 Other disclosures for debtors, creditors and other basic financial instruments**

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

| This year   | Last year   |
|-------------|-------------|
| <i>None</i> | <i>None</i> |

**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.

|                       |                       |
|-----------------------|-----------------------|
| <i>Not applicable</i> | <i>Not applicable</i> |
|-----------------------|-----------------------|

**Note 23 Contingent liabilities and contingent assets****23.1 Contingent liabilities**

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

This year

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

Last year

| Description of item including its legal nature.<br>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:

|                                                                                                                    | This year             | Last year             |
|--------------------------------------------------------------------------------------------------------------------|-----------------------|-----------------------|
| Explain any uncertainties relating to the amount or timing of settlement; and the possibility of any reimbursement | <i>Not applicable</i> | <i>Not applicable</i> |
| Where it is not practical to make one or more of these disclosures, please state this fact                         |                       |                       |

| Section C | Notes to the accounts | (cont) |
|-----------|-----------------------|--------|
|-----------|-----------------------|--------|

**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>£ |
|----------------|----------------|
| -              | -              |
| -              | -              |
| 143,750        | 155,903        |
| -              | -              |
| 143,750        | 155,903        |

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

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | This year      | Last year      |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|----------------|
| <p><b>25.1</b> 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.</p> | Not applicable | Not applicable |
| <p><b>25.2</b> 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.</p>                                                                                                                                                                                                                              | Not applicable | Not applicable |

Section C

Notes to the accounts

(cont)

Note 26

Events after the end of the reporting period

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

|                                                                                                              | This year | Last year |
|--------------------------------------------------------------------------------------------------------------|-----------|-----------|
| Please provide details of the nature of the event                                                            | None      | None      |
| Provide an estimate of the financial effect of the event or a statement that such an estimate cannot be made |           |           |

## Section C

## Notes to the accounts

(cont)

## Note 27 Charity funds

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

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds' (which should include revaluation reserve and fair value reserve, if applicable). The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

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

| Fund names                       | Type PE, EE<br>R or UR * | Purpose and Restrictions                                                                                              | Fund<br>balances<br>brought<br>forward<br>£ | Income<br>£ | Expenditure<br>£ | Transfers<br>£ | Gains and<br>losses<br>£ | Fund<br>balances<br>carried<br>forward<br>£ |
|----------------------------------|--------------------------|-----------------------------------------------------------------------------------------------------------------------|---------------------------------------------|-------------|------------------|----------------|--------------------------|---------------------------------------------|
| General Unrestricted Fund        | UR                       | Funds to safeguard the operations of the Charity, including operating costs, working capital and capital expenditure. | 170,693                                     | 952,843     | - 953,131        | -              | -                        | 170,405                                     |
|                                  |                          |                                                                                                                       | -                                           | -           | -                | -              | -                        | -                                           |
|                                  |                          |                                                                                                                       | -                                           | -           | -                | -              | -                        | -                                           |
|                                  |                          |                                                                                                                       | -                                           | -           | -                | -              | -                        | -                                           |
|                                  |                          |                                                                                                                       | -                                           | -           | -                | -              | -                        | -                                           |
|                                  |                          |                                                                                                                       | -                                           | -           | -                | -              | -                        | -                                           |
|                                  |                          |                                                                                                                       | -                                           | -           | -                | -              | -                        | -                                           |
|                                  |                          |                                                                                                                       | -                                           | -           | -                | -              | -                        | -                                           |
|                                  |                          |                                                                                                                       | -                                           | -           | -                | -              | -                        | -                                           |
|                                  |                          |                                                                                                                       | -                                           | -           | -                | -              | -                        | -                                           |
| Other funds (balancing figure)   | N/a                      | N/a                                                                                                                   | -                                           | -           | -                | -              | -                        | -                                           |
| Total Funds as per balance sheet |                          |                                                                                                                       | 170,693                                     | 952,843     | - 953,131        | -              | -                        | 170,405                                     |

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

Yes\*

No\*

|  |   |
|--|---|
|  | ✓ |
|--|---|

If yes, please state the basis on which the assets and/or liabilities have been translated into sterling (or the currency in which the accounts are drawn up).

|                  |                              |               |
|------------------|------------------------------|---------------|
| <b>Section C</b> | <b>Notes to the accounts</b> | <b>(cont)</b> |
|------------------|------------------------------|---------------|

**Note 27**                      **Charity funds**

**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' (which should include revaluation reserve and fair value reserve, if applicable). The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.*

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

| Fund names                              | Type PE, EE<br>R or UR * | Purpose and Restrictions                                                                                              | Fund<br>balances<br>brought<br>forward<br>£ | Income<br>£ | Expenditure<br>£ | Transfers<br>£ | Gains and<br>losses<br>£ | Fund<br>balances<br>carried<br>forward<br>£ |
|-----------------------------------------|--------------------------|-----------------------------------------------------------------------------------------------------------------------|---------------------------------------------|-------------|------------------|----------------|--------------------------|---------------------------------------------|
| General Unrestricted Fund               | UR                       | Funds to safeguard the operations of the Charity, including operating costs, working capital and capital expenditure. | 118,047                                     | 884,007     | - 831,361        | -              | -                        | 170,693                                     |
|                                         |                          |                                                                                                                       | -                                           | -           | -                | -              | -                        | -                                           |
|                                         |                          |                                                                                                                       | -                                           | -           | -                | -              | -                        | -                                           |
|                                         |                          |                                                                                                                       | -                                           | -           | -                | -              | -                        | -                                           |
|                                         |                          |                                                                                                                       | -                                           | -           | -                | -              | -                        | -                                           |
|                                         |                          |                                                                                                                       | -                                           | -           | -                | -              | -                        | -                                           |
|                                         |                          |                                                                                                                       | -                                           | -           | -                | -              | -                        | -                                           |
|                                         |                          |                                                                                                                       | -                                           | -           | -                | -              | -                        | -                                           |
|                                         |                          |                                                                                                                       | -                                           | -           | -                | -              | -                        | -                                           |
|                                         |                          |                                                                                                                       | -                                           | -           | -                | -              | -                        | -                                           |
| <b>Other funds (balancing figure)</b>   | <b>N/a</b>               | <b>N/a</b>                                                                                                            | -                                           | -           | -                | -              | -                        | -                                           |
| <b>Total Funds as per balance sheet</b> |                          |                                                                                                                       | 118,047                                     | 884,007     | - 831,361        | -              | -                        | 170,693                                     |

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

|      |     |
|------|-----|
| Yes* | No* |
|      | ✓   |

**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 |                                                                                                | nil    |
| Between endowment and restricted funds    |                                                                                                | nil    |
| Between endowment and unrestricted funds  |                                                                                                | nil    |
|                                           |                                                                                                | -      |

**Last year**

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

**27.4 Designated funds**

**This year**

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

**Last year**

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

**Section C****Notes to the accounts****(cont)****Note 28 Transactions with trustees and related parties**

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

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

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

TRUE

*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 |
|                 |                                                | £                             | £                    | £                                               | £     | £     |
|                 |                                                | -                             | -                    | -                                               | -     | -     |
|                 |                                                | -                             | -                    | -                                               | -     | -     |
|                 |                                                | -                             | -                    | -                                               | -     | -     |
|                 |                                                | -                             | -                    | -                                               | -     | -     |

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

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

*If a third party has been reimbursed for providing one or more trustees, state the nature of the payment and amount of the reimbursement.*

*State the number of trustees to whom retirement benefits are accruing under a defined contribution pension scheme.*

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)

TRUE

*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 |
|                 |                                                | £                             | £                    |                                                 | £     | £     |
|                 |                                                | -                             | -                    | -                                               | -     | -     |
|                 |                                                | -                             | -                    | -                                               | -     | -     |
|                 |                                                | -                             | -                    | -                                               | -     | -     |
|                 |                                                | -                             | -                    | -                                               | -     | -     |

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

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

*If a third party has been reimbursed for providing one or more trustees, state the nature of the payment and amount of the reimbursement.*

*State the number of trustees to whom retirement benefits are accruing under a defined contribution pension scheme.*

## 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):     | -         | -         |
|                             | -         | -         |
| <b>TOTAL</b>                | -         | -         |

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)

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 |
|--------------------------------------|-------------------------|--------------------------------------------|--------|-----------------------|---------------------------------------|---------------------------------------------|
|                                      |                         |                                            | £      | £                     | £                                     | £                                           |
| L M Findon                           | Trustee                 | Rental for Broad Street and Alveston Sites | 27,500 | nil                   | nil                                   | nil                                         |
| L M Findon                           | Trustee                 | Rental for Quinton site                    | 27,940 | -                     | -                                     | -                                           |
|                                      |                         |                                            | -      | -                     | -                                     | -                                           |
|                                      |                         |                                            | -      | -                     | -                                     | -                                           |

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.

Under a formal Rental Agreement, the Charity pays a monthly rental to Mrs L M Findon and her SIPP for the exclusive use of each of the 3 sites from which the Charity operates.

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

No guarantees have been given.

Last year

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

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 |
|--------------------------------------|-------------------------|--------------------------------------------|--------|-----------------------|---------------------------------------|---------------------------------------------|
|                                      |                         |                                            | £      | £                     | £                                     | £                                           |
| L M Findon                           | Trustee                 | Rental for Broad Street and Alveston Sites | 27,500 | nil                   | nil                                   | nil                                         |
| L M Findon                           | Trustee                 | Rental for Quinton site                    | 26,940 | nil                   | nil                                   | nil                                         |
|                                      |                         |                                            | -      | -                     | -                                     | -                                           |
|                                      |                         |                                            | -      | -                     | -                                     | -                                           |

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.

Under a formal Rental Agreement, the Charity pays a monthly rental to Mrs L M Findon and her SIPP for the exclusive use of each of the 3 sites from which the Charity operates.

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

No guarantees have been given.

| Section C      | Notes to the accounts         | (cont)                                                                                                                                                                                                                        |
|----------------|-------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Note 29</b> | <b>Additional Disclosures</b> | <p>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.</p> |
| None           |                               |                                                                                                                                                                                                                               |



Section A

Independent Examiner's Report

Report to the trustees

Charity Name  
CYGNETS EDUCATION & CHILDCARE TRUST

On accounts for the year  
ended

31 AUGUST 2022

Charity no  
(if any)

1160913

Set out on pages

1 to 32

(If written, please set out the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31 August 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 Trust'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 ICAEW.

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:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- 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.

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

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

Signed:

M Larkin

Date:

16 May 2023

Name:

MICHELLE LARKIN – FILAN ACCOUNTANTS LIMITED

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

ACA

|                 |                        |
|-----------------|------------------------|
| <b>Address:</b> | 57 ELY STREET          |
|                 | STRATFORD UPON AVON    |
|                 | WARWICKSHIRE, CV37 6LN |

**Section B****Disclosure**

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

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

NONE

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# Accounts

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*Our guide to action for the New Year remains in line with our business plan, as it was last year, to ensure our financial stability; so we can continue to provide services to the public benefit, in line with our charitable status and aims, as well as continue to provide valuable work for our staff teams, across the Organisation. Beyond finance, without which nothing else works, we will still focus on checking we have the basics right, our staffing, sites and premises and the interface with families and the wider community. In the reporting year we were also time poor across the Organisation, everyone had to work extra hard to cover for absences, deal with extra regulation and the daily issues to be overcome, whilst still in the midst of the pandemic; we can only hope this burden lessens in the new year.*

Last Year we did not replace the trustee who had to stand down, as it proved too difficult in the midst of the continuing pandemic. With the aid of Zoom calls and some hybrid meetings our 7 remaining trustees kept the Organisation on course. Ordinarily Trustees have to balance personal and working lives around their unpaid work for our Charity but last year there was the added pressure of the pandemic, making it at times even more difficult and challenging – thank-you to all.

### **Chair's Report**

This report is an executive summary with key facts, for a fuller report see the sections related to Managers lead responsibilities, aligned to the statutory requirements of the Early Years Foundation Stage, with other operational areas overseen by the Trust. Contributions reflect on what happened last year but also what we hope to achieve in the future. There have been no serious incidents to report over the period to 31/08/21.

We started the year 2020/21 with 221 children on roll, next year this number is set to increase. At Alveston around 60% of nursery places are likely to be grant funded in the new year, Broad Street 70% and Quinton 55%. It is usual to analyse trends but, like the previous year, the pandemic has skewed our numbers to the extent that comment is not useful. Over the year we again had a number of children on the 2help scheme and received some extra funding for additional needs, plus additional one off grants from the County Integrated Disability Service. The grant received at Quinton was used to purchase some lovely new equipment, suitable for use by all children, whereas the grant for Broad Street was to improve access through the front garden. At Broad Street the year was the last as a term time only purely sessional nursery; as soon as the summer term ended the work began to clear areas, so the building work could begin and be completed in the limited time of the holiday. We were fortunate to have well motivated people involved, to finish just in time and to receive a sizeable grant from the County Early Years, enabling us to do much more of the work, split into stages, than we would have been able to do from our own resources.

Staff numbers were lower at 36 at the start of the year in 20/21, through natural turnover, so we avoided the need for any redundancies; as a healthy number on roll did not translate to the normal amount of sessions taken. Parents took a cautious approach to their bookings but as restrictions lessened demand increased, it was hard to balance this need when recruiting became more difficult, a problem that has followed us into the new year. Generally this situation affected most sectors, with a contracted workforce, the Brexit effect and some still on furlough, but was particularly acute in ours, along with other health and caring professionals. Working so hard for little recognition, it is small wonder there has been a scarcity of recruits, but we did manage to increase numbers by the end of the year and in anticipation of the expansion at Broad Street. We still had 3 Early Years Professionals and the majority of staff qualified to level III or above, some with degrees, plus some at level II, bank staff and 2 trainees, with unqualified or alternatively qualified in various support roles. There are 3 Time to Talk champions, 2 WlnckS awards (Warwickshire Inclusion Kitemark scheme), 1 Makaton accreditation, and we have a forest school leader.

HR support remained contracted out to an external company and most cleaning requirements were also externally met. We banked with Lloyds and Nick Frost from AIMS Accountants provided a financial service, which will continue. The Legal and General pension scheme met all regulatory requirements. A new and very different 5 year business plan was drawn up, focussing on recovery, with all site development and action plans tied in with it, under the broad headings given in the introduction – staffing, sites and premises and families and communities. There were operational and document changes last year including preparing for the changes to the Early Years Foundation Stage statutory requirements. All areas of the requirements were reviewed by lead managers, reporting directly to the Trust; our Reserves policy was looked at carefully by trustees and the affordability of the Broad Street Project.

## **Information & Records - Pippa Evans**

As with all operational areas, information & record keeping has suffered a bit from the time restraints caused by the pandemic. However key documents & policies were updated, in-particularly those relating to Covid-19. Documents are available via on-site office computers and some still on the Aversure locker. This area still requires a major overhaul but the last 2 years of Covid -19 have delayed this action. Managers need to continue to check with each other to ensure they use the most up to date documents.

The Master Operational Plan folder and the storage(now control) of information policy was last fully reviewed in December 2019 before PJE started maternity leave, the folder was passed onto LMF to review, actions were identified and adjustments made. Karen has kept a handle on Safeguarding and was able to update the Trust + provide annual Trustee training and onsite training requirements have been kept up to date. Fee information was updated for parents for the start of term, updated fees were uploaded to our website, along with the annual updates needed. Broad Street will be creating a new pricing structure in relation to their new operating hours next year.

We started to store our archived documents upstairs at Broad Street – but we must ensure this is completed annually and we continue to back up office PCs to external hard drives. Future planning will be to install purpose-built shelving at BS to store archived documents. It would be sensible that Admin Assistants do some appropriate training to support their roles such as GDPR, Health & Safety etc – online could be sourced. Our dispute with Shred-it to recycle confidential paperwork after a confidentiality breach on their part (paperwork relating to another organisation found in empty bag delivered to site) continues. They finally took away the document locker and are currently not actively chasing us for money, but they do still send us a monthly statement of what they think we owe them. We have made very clear that we do not owe them anything having made a final payment when the document locker was taken away.

## **Suitable People – Sam Allison**

Aversure continued to provide our HR and Health & Safety support and we used their services throughout the year for all personnel matters. Staffing was particularly challenging as the recruitment of qualified staff has become increasingly difficult right across the sector. We therefore had to rely on agency block bookings in order to maintain ratio's in addition to the usual cover for annual leave and sickness.

The staff team at Broad Street remained constant throughout the year with a few changes toward the end of the summer, due to the planned expanded provision, with a cook, an admin assistant and a full time level 2. In the new year, whilst occupancy at Broad Street is steadily increasing, the team will be able to support their colleagues at Quinton during the challenges brought through Covid, self isolation and recruitment. At Quinton we started the year with dual managers, later becoming the Office and Curriculum Managers when we also took on a Deputy. In the new year with the office Manager having to go on early Maternity leave an experienced member of staff from Broad Street has taken on the role of Relief Manager supported by our Operational Lead and a new part time admin assistant.

Alveston's team have remained relatively constant with the few staff changes. The difficulty in recruitment was also been felt at Alveston but they have the advantage of a more accessible location and so managed to attract more with the required qualifications. The team at Alveston also included 5 members of qualified and unqualified bank staff to provide cover where needed to minimise the use of agency.

## **Training – Sam Allison**

Essential staff training continued to be provided by Warwickshire Early Years through 'Zoom' or 'Teams'. Other than essential training CPD has been hindered throughout the last year with staff teams being stretched during recruitment or periods of cover due to sickness/self isolation. We continued with our in house training on individual site training days but took the decision not to have full staff training events due to the potential risk of cross site infections impacting on the Organisation as a whole.

## **Learning & Development – Sam Allison**

Over the year Learning & Development within our settings continued to bring its own set of challenges due to the ever changing restrictions brought by Covid. We did not compromise in our classroom planning, evaluating and observations with staff using creativity to deliver an exciting and varied curriculum regardless of the barriers. The biggest challenge was the parent partnership as we were not able to offer the face to face experiences that we usually share with parents. We kept important links through telephone or Zoom parent appointments and telephone 'feedback' when day to day updates were necessary. We did as much as we could when restrictions eased, replacing video 'show rounds' with in person, out of hours visits. Some summer events took place out of doors with socially distanced sports days/leavers events. We discovered that not being able to hold Learning & Development meetings in each other's settings has resulted in some mismatch across the Learning & Development practice across the Organisation; however this is being addressed as a priority as we move forward in the new year.

### **Safeguarding and Welfare with SEND – Karen Millar**

DSL training was kept up to date in the Organisation ensuring there were two Designated Safeguarding Leads on each site; to provide support and guidance to the staff team and take responsibility for liaising with the LSPs, Local Safeguarding Partners, (formally Local Safeguarding Children's Boards). Staff continued to have regular training, outsourced online and during our training days to ensure they are confident to report concerns and do so using the appropriate procedure.

Ratios were maintained by sharing staff across the Organisation and using a local agency to support our permanent teams. This teams were made up of both full time and part time, term time only and all year round members. The majority of the staff hold relevant qualifications, assisted by trainees.

Policies regarding medicines for children and staff were implemented correctly and menus ensured that meals were healthy, varied and balanced. The accident and incident forms worked well and are filed in numbered order to make it easy to identify patterns and concerns. All three sites are looking to tighten procedures around existing injuries as they are not always disclosed when the children are dropped off and discovered by the staff during the session. We will work together as an Organisation and with the parents to improve this. Outings have recommenced on a small scale, visiting local outdoor areas.

All three sites continued to support children with special educational needs and disabilities in the settings, despite the challenges of staffing, so sadly we had to cut back on 1-1 support. Care plans, Time to Talks, Welcomm assessments, individual education and health care plans were all completed to ensure that, where additional support was needed, it was identified and actioned at the earliest opportunity.

### **Premises and Equipment – Michelle Smiton**

Annual checks for fire and electrical equipment, alarms, risk assessments, gas boilers and PAT testing were all carried out at each site as required. Alveston completed their 5-year electrical check resulting in a new office fuse board. It was not possible to do overall Health and Safety Audits (H&S) with site visits needed, due to the restrictions implemented due to Covid-19. We have relied on individual sites keeping on top of their own H&S but, by Spring next year, I will reinstate these visits and checks. Maintenance schedules will also be checked and updated more regularly.

MDK cleaning were back cleaning sites and Alveston employed an additional cleaner. Electricity continued to be supplied by EON for Alveston and then also for Broad Street whilst Quinton remained with Opus Electricity. Refuse collections remained the same as previous years with Broad Street using Bromsgrove District Council, Quinton with Grundon and Alveston negotiated a much cheaper deal to remain with Biffa. Arguably we did have insurance protection against temporary closures, due to Covid-19, but when we investigated claiming, the complications of providing proofs and the large hike in our premium, had we claimed, meant on balance it was not worth it. When we came to renew our policy we found that all companies had written in exclusions for the pandemic so we have continued with Towergate.

A large project was completed at Broad Street to expand their facilities and increase occupancy. Repairs at Alveston included exterior weather proofing and painting and new lino in the messy room classroom. At Quinton the Saniflow filter in the toilet and taps were replaced. Other small maintenance across the 3 sites were completed as required. Small equipment was purchased as needed.

### **Marketing**

As in the previous year direct marketing was not relevant, though we did announce via existing parents, Broad Street school's newsletter and Facebook posts, the impending expansion at Broad Street.

Maintaining our standards and reputation was of the greatest importance, especially with sometimes difficult messages to give to parents. Temporary closures due to Covid isolation rules, asking that children were kept at home, if there was any doubt about their fitness, and all the access and engagement rules made it harder to keep relationships as good as before the pandemic. Parent communication remained key with regular updates and keeping parents informed using email, newsletters and Eylog.

Updates to parent information, including the website were done but not as comprehensively as we would have liked, as everyone was so busy, but we want to improve on this next year.

### **Finance – Pippa Evans**

Financial concerns caused by the pandemic were at the forefront; occupancy, income, staff costs, running costs have all been hugely affected. Grouping in bubbles had a big effect on how we could operate and additional income from OOSC dropped right back during lockdowns, self-isolation or at some points was just not viable; our Quinton site was particularly affected, significant staffing issues having a big effect.

Overall, we had a positive result as with careful management of the situation we finished the year in an 'ok'

position and similarly the new Autumn term has been better than expected. A reduction in income during lockdown periods and refunds to parents for closures were a big hit to our income but streamlining sessions and simplifying how we operated maximised our invoiced income versus staff costs. On a positive note, we did see an increase in the hourly rates for the Early Years Funding for 2021/22 from 1st April 2021 and we hope to see a further increase in April 2022. It was not possible to create meaningful budgets for 2020/21 and we had to be careful with spending, however necessary repairs were carried out at all 3 sites and stocks replenished for the start of the new year. We were also delighted, with some funding from the County Council, enabling us to complete more of our Broad Street project than anticipated during the summer, that has put us in a great position for the start of the new academic year.

Staff costs remained high, expensive agency costs have been unavoidable with staff shortfalls particularly as recruitment has been so difficult over the last year. The cushion of the furlough scheme was faded out, but we did continue to benefit whilst it was active, as needed, though changes to Covid rules meant managing the situation in latter months was a little easier. We cannot predict what is to come but we will continue to head back towards paying the real living wage, if we can, splitting our annual pay rise for 2021/22 into 2 separate increases to spread the cost. We felt it was crucial that staff feel recognised for the work they do as we seemed to be the forgotten sector during the lockdown periods.

On site bank access for managers continued to work fine and the Alveston Admin Assistant with support from Managers & our Accountant carried out our monthly wage & PAYE payments, pension uploads & distributed payslips. Our onsite book-keeping and Organisation financial scrutiny has suffered due to time being so stretched, but for the new year admin assistants will be employed at all 3 sites to spread the load and LMF has been keeping an overall eye on things with PJE available via email to offer support to Managers/answer any questions. Moving forward repairs & purchases need to be reported and/or completed by the end of July to allow time for end of year accounting, as this does cause us problems. This will need organising properly next year by SA & Managers.



Section A

Independent Examiner's Report

Report to the trustees/  
members of

CYGNETS EDUCATION & CHILDCARE TRUST

On accounts for the year  
ended

31 AUGUST 2021

Charity no  
(if any)

1160913

Set out on pages

1 to 32

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended **31 August 2021**.

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 Trust'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 ICAEW.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- 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.

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

Signed:

Date:

18/01/2022

Name:

NICK FROST – AIMS ACCOUNTANTS FOR BUSINESS

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

ACA

Address: 1 THE MAPLES  
GREAT ALNE  
ALCESTER, B49 6HL

## Section B

## Disclosure

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

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

NONE



|                                     |            |                        |                 |
|-------------------------------------|------------|------------------------|-----------------|
| CYGNETS EDUCATION & CHILDCARE TRUST |            | Charity No<br>(if any) | 1160913         |
| Annual accounts for the period      |            |                        |                 |
| Period start date                   | 01/09/2020 | To                     | Period end date |
|                                     |            |                        | 31/08/2021      |

## Section A Statement of financial activities

| Recommended categories by activity                                        | 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 |
|---------------------------------------------------------------------------|---------------|--------------------------------|-------------------------------------|-----------------------------|-------------------------|------------------------------|
| <b>Incoming resources (Note 3)</b>                                        |               |                                |                                     |                             |                         |                              |
| <b>Income and endowments from:</b>                                        |               |                                |                                     |                             |                         |                              |
| Donations and legacies                                                    | S01           | -                              | -                                   | -                           | -                       | -                            |
| Charitable activities                                                     | S02           | 884,007                        | -                                   | -                           | 884,007                 | 842,777                      |
| Other trading activities                                                  | S03           | -                              | -                                   | -                           | -                       | -                            |
| Investments                                                               | S04           | -                              | -                                   | -                           | -                       | -                            |
| Separate material item of income                                          | S05           | -                              | -                                   | -                           | -                       | -                            |
| Other                                                                     | S06           | -                              | -                                   | -                           | -                       | -                            |
| <b>Total</b>                                                              | S07           | 884,007                        | -                                   | -                           | 884,007                 | 842,777                      |
| <b>Resources expended (Note 6)</b>                                        |               |                                |                                     |                             |                         |                              |
| <b>Expenditure on:</b>                                                    |               |                                |                                     |                             |                         |                              |
| Raising funds                                                             | S08           | -                              | -                                   | -                           | -                       | -                            |
| Charitable activities                                                     | S09           | 827,541                        | -                                   | -                           | 827,541                 | 847,251                      |
| Separate material item of expense                                         | S10           | -                              | -                                   | -                           | -                       | -                            |
| Governance Costs                                                          | S11           | 3,820                          | -                                   | -                           | 3,820                   | 2,492                        |
| <b>Total</b>                                                              | S12           | 831,361                        | -                                   | -                           | 831,361                 | 849,743                      |
| <b>Net income/(expenditure) before investment gains/(losses)</b>          |               |                                |                                     |                             |                         |                              |
| Net gains/(losses) on investments                                         | S13           | 52,646                         | -                                   | -                           | 52,646                  | - 6,966                      |
| <b>Net income/(expenditure)</b>                                           | S14           | -                              | -                                   | -                           | -                       | -                            |
| <b>Extraordinary items</b>                                                | S15           | 52,646                         | -                                   | -                           | 52,646                  | - 6,966                      |
| <b>Transfers between funds</b>                                            | S16           | -                              | -                                   | -                           | -                       | -                            |
| <b>Other recognised gains/(losses):</b>                                   | S17           | -                              | -                                   | -                           | -                       | -                            |
| Gains and losses on revaluation of fixed assets for the charity's own use | S18           | -                              | -                                   | -                           | -                       | -                            |
| Other gains/(losses)                                                      | S19           | -                              | -                                   | -                           | -                       | -                            |
| <b>Net movement in funds</b>                                              | S20           | 52,646                         | -                                   | -                           | 52,646                  | - 6,966                      |
| <b>Reconciliation of funds:</b>                                           |               |                                |                                     |                             |                         |                              |
| Total funds brought forward                                               | S21           | 118,047                        | -                                   | -                           | 118,047                 | 125,013                      |
| <b>Total funds carried forward</b>                                        | S22           | 170,693                        | -                                   | -                           | 170,693                 | 118,047                      |

## Section B Balance sheet

|                                                                 |     | Guidance Notes | 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 |                | 64,283             | -                       | -               | 64,283          | 1,577           |
| Heritage assets (Note 16)                                       | B03 |                | -                  | -                       | -               | -               | -               |
| Investments (Note 17)                                           | B04 |                | -                  | -                       | -               | -               | -               |
| <b>Total fixed assets</b>                                       | B05 |                | 64,283             | -                       | -               | 64,283          | 1,577           |
| <b>Current assets</b>                                           |     |                |                    |                         |                 |                 |                 |
| Stocks (Note 18)                                                | B06 |                | -                  | -                       | -               | -               | -               |
| Debtors (Note 19)                                               | B07 |                | 5,603              | -                       | -               | 5,603           | 13,866          |
| Investments (Note 17.4)                                         | B08 |                | -                  | -                       | -               | -               | -               |
| Cash at bank and in hand (Note 24)                              | B09 |                | 155,903            | -                       | -               | 155,903         | 125,903         |
| <b>Total current assets</b>                                     | B10 |                | 161,506            | -                       | -               | 161,506         | 139,769         |
| <b>Creditors: amounts falling due within one year</b> (Note 20) | B11 |                | 43,096             | -                       | -               | 43,096          | 23,299          |
| <b>Net current assets/(liabilities)</b>                         | B12 |                | 118,410            | -                       | -               | 118,410         | 116,470         |
| <b>Total assets less current liabilities</b>                    | B13 |                | 182,693            | -                       | -               | 182,693         | 118,047         |
| <b>Creditors: amounts falling due after one year</b> (Note 20)  | B14 |                | 12,000             | -                       | -               | 12,000          | -               |
| <b>Provisions for liabilities</b>                               | B15 |                | -                  | -                       | -               | -               | -               |
| <b>Total net assets or liabilities</b>                          | B16 |                | 170,693            | -                       | -               | 170,693         | 118,047         |
| <b>Funds of the Charity</b>                                     |     |                |                    |                         |                 |                 |                 |
| Endowment funds (Note 27)                                       | B17 |                | -                  | -                       | -               | -               | -               |
| Restricted income funds (Note 27)                               | B18 |                | -                  | -                       | -               | -               | -               |
| Unrestricted funds                                              | B19 |                | 170,693            | -                       | -               | 170,693         | 118,047         |
| Revaluation reserve                                             | B20 |                | -                  | -                       | -               | -               | -               |
| <b>Total funds</b>                                              | B21 |                | 170,693            | -                       | -               | 170,693         | 118,047         |

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

| Signature | Print Name | Date of approval<br>dd/mm/yyyy |
|-----------|------------|--------------------------------|
|           |            |                                |
|           |            |                                |

## Note 1 Basis of preparation

This section should be completed by all charities.

## 1.1 Basis of accounting

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

The accounts have been prepared in accordance with:

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

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

\* -Tick as appropriate

## 1.2 Going concern

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

|                                                                                                                                                                                                                            |                |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|
| An explanation as to those factors that support the conclusion that the charity is a going concern;                                                                                                                        | Not Applicable |
| Disclosure of any uncertainties that make the going concern assumption doubtful;                                                                                                                                           | Not Applicable |
| Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern. | Not Applicable |

## 1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note { 2.2 }.

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

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 (3.46 FRS 102 SORP).

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

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

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

Not Applicable

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

|                                       | Start of<br>period<br>£ | End of<br>period<br>£ |
|---------------------------------------|-------------------------|-----------------------|
| Fund balances as previously<br>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<br>£ |
|--------------------------------------------------|-------------|
| Net income/(expenditure) as previously<br>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.

|                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                     |                          |                          |
|---------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------|--------------------------|--------------------------|
| Recognition of income                             | These are included in the Statement of Financial Activities (SoFA) when: <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>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Yes                                 | No                       | N/a                      |
|                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Offsetting                                        | There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Yes                                 | No                       | N/a                      |
|                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Grants and donations                              | Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | Yes                                 | No                       | N/a                      |
|                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Legacies                                          | 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).<br>Legacies are included in the SoFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Yes                                 | No                       | N/a                      |
|                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Government grants                                 | The charity has received government grants in the reporting period                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | Yes                                 | No                       | N/a                      |
|                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Tax reclaims on donations and gifts               | Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Yes                                 | No                       | N/a                      |
|                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Contractual income and performance related grants | This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Yes                                 | No                       | N/a                      |
|                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Donated goods                                     | Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.<br><br>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.<br><br>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'.<br><br>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.<br><br>Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable. | Yes                                 | No                       | N/a                      |
|                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Donated services and facilities                   | Donated services and facilities are included in the SoFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.<br><br>Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SoFA.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | Yes                                 | No                       | N/a                      |
|                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Support costs                                     | The charity has incurred expenditure on support costs.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | Yes                                 | No                       | N/a                      |
|                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Volunteer help                                    | The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Yes                                 | No                       | N/a                      |
|                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Income from interest, royalties and dividends     | This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 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.<br><br>Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | Yes                                 | No                       | N/a                      |
|                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 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.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Yes                                 | No                       | N/a                      |
|                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

**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.

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

## 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.

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

**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.

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

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

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

**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.

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

**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.

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

**Redundancy cost**

The charity made no redundancy payments during the reporting period.

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

**Deferred income**

No material item of deferred income has been included in the accounts.

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

**Creditors**

The charity has creditors which are measured at settlement amounts less any trade discounts

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

**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

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

**Basic financial instruments**

The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.

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

## 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

£500

They are valued at cost.

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

**Intangible fixed assets**

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

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

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

They are valued at cost.

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

**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.

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

They are valued at cost.

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

**Investments**

Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.

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

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

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

**Stocks and work in progress**

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

Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.

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

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

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

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

Yes No N/a

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

|   |  |  |
|---|--|--|
| ✓ |  |  |
|---|--|--|

POLICIES ADOPTED  
ADDITIONAL TO OR  
DIFFERENT FROM  
THOSE ABOVE

## Note 3

## Analysis of income

|                                   |                                                                            | Unrestricted funds | Restricted income funds | Endowment funds | Total funds £ | Prior year £ |
|-----------------------------------|----------------------------------------------------------------------------|--------------------|-------------------------|-----------------|---------------|--------------|
| Analysis                          |                                                                            |                    |                         |                 |               |              |
| Donations and legacies:           | Donations and gifts                                                        | -                  | -                       | -               | -             | -            |
|                                   | Gift Aid                                                                   | -                  | -                       | -               | -             | -            |
|                                   | Legacies                                                                   | -                  | -                       | -               | -             | -            |
|                                   | General grants provided by government/other charities                      | -                  | -                       | -               | -             | -            |
|                                   | Membership subscriptions and sponsorships which are in substance donations | -                  | -                       | -               | -             | -            |
|                                   | Donated goods, facilities and services                                     | -                  | -                       | -               | -             | -            |
|                                   | Other                                                                      | -                  | -                       | -               | -             | -            |
| Total                             |                                                                            | -                  | -                       | -               | -             | -            |
| Charitable activities:            | Fees for Charitable Childcare Services                                     | 859,599            | -                       | -               | 859,599       | 764,496      |
|                                   | Government Grants                                                          | 24,184             | -                       | -               | 24,184        | 77,676       |
|                                   | Other Income                                                               | 204                | -                       | -               | 204           | 527          |
|                                   | Bank Interest                                                              | 20                 | -                       | -               | 20            | 78           |
|                                   |                                                                            | -                  | -                       | -               | -             | -            |
|                                   |                                                                            | -                  | -                       | -               | -             | -            |
|                                   | Other                                                                      | -                  | -                       | -               | -             | -            |
| Total                             |                                                                            | 884,007            | -                       | -               | 884,007       | 842,777      |
| Other trading activities:         |                                                                            | -                  | -                       | -               | -             | -            |
|                                   |                                                                            | -                  | -                       | -               | -             | -            |
|                                   |                                                                            | -                  | -                       | -               | -             | -            |
|                                   | Other                                                                      | -                  | -                       | -               | -             | -            |
| Total                             |                                                                            | -                  | -                       | -               | -             | -            |
| Income from investments:          | Interest income                                                            | -                  | -                       | -               | -             | -            |
|                                   | Dividend income                                                            | -                  | -                       | -               | -             | -            |
|                                   | Rental and leasing income                                                  | -                  | -                       | -               | -             | -            |
|                                   | Other                                                                      | -                  | -                       | -               | -             | -            |
| Total                             |                                                                            | -                  | -                       | -               | -             | -            |
| 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                      |                                                                            | 884,007            | -                       | -               | 884,007       | 842,777      |

## Note 4

## Analysis of receipts of government grants

|                    | Description                      | This year<br>£ | Last year<br>£ |
|--------------------|----------------------------------|----------------|----------------|
| Government grant 1 | Coronavirus CJRS furlough grants | 20,184         | 77,676         |
| Government grant 2 | WCC SEND Grant                   | 2,000          | -              |
| Government grant 3 | WCC SEND Grant                   | 2,000          | -              |
| Other              |                                  |                | -              |
|                    | <b>Total</b>                     | <b>24,184</b>  | <b>77,676</b>  |

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

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

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

Seconded staff  
Use of property  
Other

**This year**  
**£**

**Last year**  
**£**

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

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

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

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

## Note 6

## Analysis of expenditure

|                                      |                                                                         | Unrestricted<br>funds | Restricted<br>income<br>funds | Endowment<br>funds | Total funds<br>£ | Prior year<br>£ |
|--------------------------------------|-------------------------------------------------------------------------|-----------------------|-------------------------------|--------------------|------------------|-----------------|
|                                      | Analysis                                                                |                       |                               |                    |                  |                 |
| Expenditure on raising funds:        | 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>                               | -                     | -                             | -                  | -                | -               |
| Expenditure on charitable activities | Wages & salaries, agency staff etc                                      | 677,735               | -                             | -                  | 677,735          | 695,993         |
|                                      | Rent, rates, light, heat and insurance                                  | 73,943                | -                             | -                  | 73,943           | 80,294          |
|                                      | Repairs & maintenance                                                   | 13,637                | -                             | -                  | 13,637           | 19,363          |
|                                      | Telephone, stationery & office costs                                    | 11,933                | -                             | -                  | 11,933           | 14,346          |
|                                      | Legal & professional fees                                               | 4,790                 | -                             | -                  | 4,790            | 4,790           |
|                                      | Bank charges & interest                                                 | 89                    | -                             | -                  | 89               | 134             |
|                                      | Refreshments, food, craft etc                                           | 39,019                | -                             | -                  | 39,019           | 31,536          |
|                                      | Other costs & depreciation                                              | 6,395                 | -                             | -                  | 6,395            | 795             |
|                                      |                                                                         | -                     | -                             | -                  | -                | -               |
|                                      | <b>Total expenditure on charitable activities</b>                       | 827,541               | -                             | -                  | 827,541          | 847,251         |
| Separate material item of expense    |                                                                         | -                     | -                             | -                  | -                | -               |
|                                      |                                                                         | -                     | -                             | -                  | -                | -               |
|                                      |                                                                         | -                     | -                             | -                  | -                | -               |
|                                      | <b>Total</b>                                                            | -                     | -                             | -                  | -                | -               |
| Other                                | Governance Costs                                                        | 3,820                 | -                             | -                  | 3,820            | 3,702           |
|                                      |                                                                         | -                     | -                             | -                  | -                | -               |
|                                      |                                                                         | -                     | -                             | -                  | -                | -               |
|                                      |                                                                         | -                     | -                             | -                  | -                | -               |
|                                      | <b>Total other expenditure</b>                                          | 3,820                 | -                             | -                  | 3,820            | 3,702           |
| <b>TOTAL EXPENDITURE</b>             |                                                                         | 831,361               | -                             | -                  | 831,361          | 850,953         |

**Other information:**

**Analysis of expenditure on charitable activities**

| Activity or programme | Activities undertaken directly | Grant funding of activities | Support Costs | Total this year | Total prior year |
|-----------------------|--------------------------------|-----------------------------|---------------|-----------------|------------------|
|                       | £                              | £                           | £             | £               | £                |
| Activity 1            |                                |                             |               |                 |                  |
| Activity 2            |                                |                             |               |                 |                  |
| Other                 |                                |                             |               |                 |                  |
| Total                 |                                |                             |               |                 |                  |

Prior year expenditure on charitable activities can be analysed as follows:

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

## 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      |             | -              | -              |
| Extraordinary item 2      |             | -              | -              |
| Extraordinary item 3      |             | -              | -              |
| Extraordinary item 4      |             | -              | -              |
| Total extraordinary items |             | -              | -              |

## 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.

| Description/name of party | Related party (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.*

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

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

**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>£ |
|----------------|----------------|
| 480            | 450            |
| 0              | 0              |
| 0              | 0              |
| 3340           | 3252           |

## Note 11

## Paid employees

Please complete this note if the charity has any employees.

## 11.1 Staff Costs

|                                             | This year<br>£ | Last year<br>£ |
|---------------------------------------------|----------------|----------------|
| Salaries and wages                          | 616,113        | 618,458        |
| Social security costs                       | 38,315         | 41,625         |
| Pension costs (defined contribution scheme) | 23,307         | 18,076         |
| Other employee costs                        | -              | -              |
| <b>Total staff costs</b>                    | <b>677,735</b> | <b>678,159</b> |

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

None

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

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

TRUE

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

Please provide the total amount paid to key management personnel (includes trustees and senior management) for their services to the charity

No pay for Trustees and senior manager pay was £ 34,628

## 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                  | -                   | -                   |
| <b>Charitable Activities</b> | <b>38</b>           | <b>33</b>           |
| Governance                   | -                   | -                   |
| Other                        | -                   | -                   |
| <b>Total</b>                 | <b>38</b>           | <b>33</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**

N/A

**Please state the legal authority or reason for making the payment**

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

**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.)**

**The extent of redundancy funding at the balance sheet date**

**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

£23,307

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

The charity only has one unrestricted activity being that of the provision of Charitable Childcare Services

**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.

N/A

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

**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

N/A

## Note 13 Grantmaking

**Please complete this note if the charity made any grants or donations which in aggregate form a material part of the charitable activities undertaken.**

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

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

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

### 13.2 Grants made to institutions

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

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

**Note 14****Tangible fixed assets**

*Please complete this note if the charity has any tangible fixed assets*

**14.1 Cost or valuation**

|                                 | Freehold land<br>& buildings | Other land &<br>buildings | Plant,<br>machinery and<br>motor<br>vehicles | Fixtures,<br>fittings and<br>equipment | Total  |
|---------------------------------|------------------------------|---------------------------|----------------------------------------------|----------------------------------------|--------|
|                                 | £                            | £                         | £                                            | £                                      | £      |
| At the beginning of<br>the year | -                            | -                         | -                                            | 6,460                                  | 6,460  |
| Additions                       | -                            | 68,453                    | -                                            | 1,995                                  | 70,448 |
| Revaluations                    | -                            | -                         | -                                            | -                                      | -      |
| Disposals                       | -                            | -                         | -                                            | -                                      | -      |
| Transfers *                     | -                            | -                         | -                                            | -                                      | -      |
| At end of the year              | -                            | 68,453                    | -                                            | 8,455                                  | 76,908 |

**14.2 Depreciation and impairments**

| **Basis                     | SL or RB | SL    | SL or RB | RB    | RB     | Straight Line<br>("SL") or<br>Reducing<br>Balance<br>("RB") |
|-----------------------------|----------|-------|----------|-------|--------|-------------------------------------------------------------|
| ** Rate                     |          | 10%   |          | 25%   |        |                                                             |
| At beginning of the<br>year | -        | -     | -        | 4,883 | 4,883  |                                                             |
| Disposals                   | -        | -     | -        | -     | -      |                                                             |
| Depreciation                | -        | 6,846 | -        | 896   | 7,742  |                                                             |
| Impairment                  | -        | -     | -        | -     | -      |                                                             |
| Transfers*                  | -        | -     | -        | -     | -      |                                                             |
| At end of the year          | -        | 6,846 | -        | 5,779 | 12,625 |                                                             |

**14.3 Net book value**

|                                                |   |        |   |       |        |
|------------------------------------------------|---|--------|---|-------|--------|
| Net book value at the<br>beginning of the year | - | -      | - | 1,577 | 1,577  |
| Net book value at the<br>end of the year       | - | 61,607 | - | 2,676 | 64,283 |

**14.4 Impairment**

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

N/A

#### 14.5 Revaluation

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

*the effective date of the revaluation*

N/A

*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.*

#### 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.*

N/A

*(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.*

\* The "transfers" row is for movements between fixed asset categories.

\*\* Please indicate the method of depreciation by deleting the method not applicable (SL = straight

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

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

**15.2 Amortisation and impairments**

| <b>**Basis</b>           | SL or RB | SL or RB | SL or RB | SL or RB | Straight Line ("SL") or Reducing Balance ("RB") |
|--------------------------|----------|----------|----------|----------|-------------------------------------------------|
| <b>** Rate</b>           |          |          |          |          |                                                 |
| At beginning of the year | -        | -        | -        | -        |                                                 |
| Disposals                | -        | -        | -        | -        |                                                 |
| Amortisation             | -        | -        | -        | -        |                                                 |
| Impairment               | -        | -        | -        | -        |                                                 |
| Transfers*               | -        | -        | -        | -        |                                                 |
| At end of year           | -        | -        | -        | -        |                                                 |

**15.3 Net book value**

|                                             |   |   |   |   |
|---------------------------------------------|---|---|---|---|
| Nat 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**

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|  |
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## 15.5 Impairment

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

|  |
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## 15.6 Revaluation

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

**the effective date of the revaluation**

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

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

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

**the methods applied**

|  |
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**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.**

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**(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.**

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

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

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

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

|  |
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|  |
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\* The "transfers" row is for movements between fixed asset categories.

\*\* Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual

**Note 16** Heritage assets

Please complete this note if the charity has heritage assets

**16.1 General disclosures for all charities holding heritage assets**

(i) Explain the nature and scale of heritage assets held.

(ii) Explain the policy for the acquisition, preservation, management and disposal of heritage assets.

|  |
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|  |
|  |

**16.2 Cost or valuation**

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

**16.3 Depreciation and impairments**

|         |  |  |  |  |  |                                                   |
|---------|--|--|--|--|--|---------------------------------------------------|
| **Basis |  |  |  |  |  | Straight Line<br>("SL") or<br>Reducing<br>Balance |
| ** Rate |  |  |  |  |  |                                                   |

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

**16.4 Net book value**

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

**16.5 Impairment**

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

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

**16.6 Revaluation**

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

the effective date of the revaluation

the name of independent valuer, if applicable

qualifications of independent valuer

the methods applied and significant assumptions

any significant limitations on the valuation

|  |
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**16.7 Analysis of heritage assets by class or group distinguishing those at cost and those at valuation**

|                                                | At valuation<br>Group A<br>£ | At cost Group<br>B<br>£ | Total<br>£ |
|------------------------------------------------|------------------------------|-------------------------|------------|
| Carrying amount at the beginning of the period | -                            | -                       | -          |
| Additions                                      | -                            | -                       | -          |
| Disposals                                      | -                            | -                       | -          |
| Depreciation/impairment                        | -                            | -                       | -          |
| Revaluation                                    | -                            | -                       | -          |
| Carrying amount at the end of period           | -                            | -                       | -          |

#### 16.8 Heritage assets (where heritage assets are not recognised on the balance sheet)

|                                                                                             |  |
|---------------------------------------------------------------------------------------------|--|
| (i) Explain the reason why heritage assets have not been recognised on the balance sheet.   |  |
| (ii) Describe the significance and nature of heritage assets.                               |  |
| (iii) Disclose information that is helpful in assessing the value of heritage assets.       |  |
| (iv) Explain the reason why it is not practicable to obtain a valuation of heritage assets. |  |

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

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

**Section C** **Notes to the accounts** **(cont)**

**Note 17** **Investment assets**

Please complete this note if the charity has any investment assets.

**17.1 Fixed assets investments (please provide for each class of investment)**

|                                               | Cash & cash equivalents | Listed investments | Investment properties | Social investments | Other | Total |
|-----------------------------------------------|-------------------------|--------------------|-----------------------|--------------------|-------|-------|
| Carrying (fair) value at beginning of period  | -                       | -                  | -                     | -                  | -     | -     |
| Add: additions to investments during period*  | -                       | -                  | -                     | -                  | -     | -     |
| Less: disposals at carrying value             | -                       | -                  | -                     | -                  | -     | -     |
| Less: impairments                             | -                       | -                  | -                     | -                  | -     | -     |
| Add: Reversal of impairments                  | -                       | -                  | -                     | -                  | -     | -     |
| Add/(deduct): transfer in/(out) in the period | -                       | -                  | -                     | -                  | -     | -     |
| Add/(deduct): net gain/(loss) on revaluation  | -                       | -                  | -                     | -                  | -     | -     |
| Carrying (fair) value at end of year          | -                       | -                  | -                     | -                  | -     | -     |

\*Please specify additions resulting from acquisitions through business combinations, if any.

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

**17.2 Please provide a breakdown of investments shown above agreeing with the balance sheet row B04 differentiating between those held at fair value and those held at cost less impairment.**

**Analysis of investments**

|                                                           | Fair value at year end | Cost less impairment |
|-----------------------------------------------------------|------------------------|----------------------|
|                                                           | £                      | £                    |
| Cash or cash equivalents                                  | -                      | -                    |
| Listed investments                                        | -                      | -                    |
| Investment properties                                     | -                      | -                    |
| Social investments                                        | -                      | -                    |
| Other investments                                         | -                      | -                    |
| Total                                                     | -                      | -                    |
| Grand total (Fair value at year end+Cost less impairment) |                        |                      |

**17.3 If your charity holds investment properties, please complete the following note:**

- (i) Explain the methods and significant assumptions in determining the fair value of investment property held by the charity
- (ii) Name or independent valuer, if applicable, and relevant qualifications
- (iii) Provide details of any restrictions on the ability to realise investment property or on the remittance of income or disposal proceeds
- (iv) Explain any contractual obligations for the purchase, construction or development of investment property or for repairs, maintenance or enhancements

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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  
Listed investments  
Investment properties  
Social investments  
Other investments  
Total

**17.5 Guarantees**

Please provide details and amount of any guarantee made to or on behalf of a third party

Name of the entity or entities benefitting from those guarantees

Please explain how the guarantee furthers the charity's aims

**17.6 Concessionary loans**

Amount of concessionary loans made (Multiple loans made may be disclosed in aggregate provided that such aggregation does not obscure significant information).

| Description  | This year £ | Last year £ |
|--------------|-------------|-------------|
|              |             |             |
|              |             |             |
|              |             |             |
|              |             |             |
| <b>Total</b> |             |             |

Amount of concessionary loans received (Multiple loans received may be disclosed in aggregate provided that such aggregation does not obscure significant information).

| Description  | This year £ | Last year £ |
|--------------|-------------|-------------|
|              |             |             |
|              |             |             |
|              |             |             |
| <b>Total</b> |             |             |

Terms and conditions eg interest rate, security provided

Value of any concessionary loans which have been committed but not taken up at the reporting date

Amounts payable within 1 year

Amounts payable after more than 1 year

Amounts receivable within 1 year

Amounts receivable after more than 1 year

**17.7 Additional information**

Please provide information about the significance of investments to the charity's financial position or performance eg. terms and conditions of loans or the use of hedging to manage financial risk.

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

Where a charity has provided financial assets as a form of security, the carrying amount of the financial asset pledged as security and the terms and conditions relating to its pledge.

## Note 18

## Stocks

Please complete this note if the charity holds any stock items

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

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

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

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**Note 19 Debtors and prepayments**

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

**19.1 Analysis of debtors**

Trade debtors

Prepayments and accrued income

Other debtors

**Total**

| This year | Last year |
|-----------|-----------|
| £         | £         |
| 0         | 0         |
| 5,603     | 6,149     |
| 0         | 7,717     |
| 5,603     | 13,866    |

*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**

|                                                                          | 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>£ |
| Accruals for grants payable                                              | -                                   | -              | -                                            | -              |
| Bank loans and overdrafts                                                | -                                   | -              | -                                            | -              |
| Trade creditors                                                          | -                                   | -              | -                                            | -              |
| Payments received on account for contracts or performance-related grants | 1,500                               | -              | 12,000                                       | -              |
| Accruals and deferred income                                             | 24,941                              | 11,451         | -                                            | -              |
| Taxation and social security                                             | 12,570                              | 8,083          | -                                            | -              |
| Other creditors                                                          | 4,085                               | 3,765          | -                                            | -              |
| <b>Total</b>                                                             | <b>43,096</b>                       | <b>23,299</b>  | <b>12,000</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.*

*Fees received in August 2021 for sessions commencing in the new financial year starting in September 2021.*

**Movement in deferred income account**

|                                                  | This year<br>£ | Last year<br>£ |
|--------------------------------------------------|----------------|----------------|
| Balance at the start of the reporting period     | 7,695          | -              |
| Amounts added in current period                  | 5,281          | 7,695          |
| Amounts released to income from previous periods | - 7,695        | -              |
| Balance at the end of the reporting period       | 5,281          | 7,695          |

**Note 21 Provisions for liabilities and charges**

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

**21.1 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.

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**21.2 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>£ |
|----------------|----------------|
| -              | -              |
| -              | -              |
| -              | -              |
| -              | -              |
| -              | -              |

**21.3** 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).

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**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.

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

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

*None*

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

*Not applicable*

**Note 23 Contingent liabilities and contingent assets****23.1 Contingent liabilities**

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

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

**23.2 Contingent assets**

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

| Description of item | Estimate of financial effect |
|---------------------|------------------------------|
| None                |                              |
|                     |                              |
|                     |                              |
|                     |                              |

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

Please provide the following information where practicable:

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

|     |
|-----|
| N/A |
|     |

## 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>£ |
|----------------|----------------|
| -              | -              |
| -              | -              |
| 155,903        | 125,903        |
| -              | -              |
| 155,903        | 125,903        |

**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.**

Not applicable

**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.**

Not applicable

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

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

Please provide details of the nature of the event

None

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

|                  |                              |               |
|------------------|------------------------------|---------------|
| <b>Section C</b> | <b>Notes to the accounts</b> | <b>(cont)</b> |
|------------------|------------------------------|---------------|

**Note 27**                      **Charity funds**

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

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

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

| Fund names                | Type PE, EE<br>R or UR * | Purpose and Restrictions                                                                                             | Fund<br>balances<br>brought<br>forward<br>£ | Income<br>£    | Expenditure<br>£ | Transfers<br>£ | Gains and<br>losses<br>£ | Fund<br>balances<br>carried<br>forward<br>£ |
|---------------------------|--------------------------|----------------------------------------------------------------------------------------------------------------------|---------------------------------------------|----------------|------------------|----------------|--------------------------|---------------------------------------------|
| General Unrestricted Fund | UR                       | Funds to safeguard the operations of the Charity, including operating costs, working capital and capital expenditure | 118,047                                     | 884,007        | - 831,361        | -              | -                        | 170,693                                     |
|                           |                          |                                                                                                                      | -                                           | -              | -                | -              | -                        | -                                           |
|                           |                          |                                                                                                                      | -                                           | -              | -                | -              | -                        | -                                           |
|                           |                          |                                                                                                                      | -                                           | -              | -                | -              | -                        | -                                           |
|                           |                          |                                                                                                                      | -                                           | -              | -                | -              | -                        | -                                           |
|                           |                          |                                                                                                                      | -                                           | -              | -                | -              | -                        | -                                           |
|                           |                          |                                                                                                                      | -                                           | -              | -                | -              | -                        | -                                           |
|                           |                          |                                                                                                                      | -                                           | -              | -                | -              | -                        | -                                           |
|                           |                          |                                                                                                                      | -                                           | -              | -                | -              | -                        | -                                           |
|                           |                          |                                                                                                                      | -                                           | -              | -                | -              | -                        | -                                           |
| <b>Other funds</b>        | <b>N/a</b>               | <b>N/a</b>                                                                                                           | -                                           | -              | -                | -              | -                        | -                                           |
| <b>Total Funds</b>        |                          |                                                                                                                      | <b>118,047</b>                              | <b>884,007</b> | <b>- 831,361</b> | <b>-</b>       | <b>-</b>                 | <b>170,693</b>                              |

## Note 27

## Charity funds (cont)

## 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 trusts, of the charity; and U - unrestricted funds

| Fund names                | Type PE, EE<br>R or UR * | Purpose and Restrictions                                                                                             | Fund<br>balances<br>brought<br>forward<br>£ | Income<br>£ | Expenditure<br>£ | Transfers<br>£ | Gains and<br>losses<br>£ | Fund<br>balances<br>carried<br>forward<br>£ |
|---------------------------|--------------------------|----------------------------------------------------------------------------------------------------------------------|---------------------------------------------|-------------|------------------|----------------|--------------------------|---------------------------------------------|
| General Unrestricted Fund | UR                       | Funds to safeguard the operations of the Charity, including operating costs, working capital and capital expenditure | 125,013                                     | 842,776     | - 849,742        | -              | -                        | 118,047                                     |
|                           |                          |                                                                                                                      | -                                           | -           | -                | -              | -                        | -                                           |
|                           |                          |                                                                                                                      | -                                           | -           | -                | -              | -                        | -                                           |
|                           |                          |                                                                                                                      | -                                           | -           | -                | -              | -                        | -                                           |
|                           |                          |                                                                                                                      | -                                           | -           | -                | -              | -                        | -                                           |
|                           |                          |                                                                                                                      | -                                           | -           | -                | -              | -                        | -                                           |
|                           |                          |                                                                                                                      | -                                           | -           | -                | -              | -                        | -                                           |
|                           |                          |                                                                                                                      | -                                           | -           | -                | -              | -                        | -                                           |
|                           |                          |                                                                                                                      | -                                           | -           | -                | -              | -                        | -                                           |
|                           |                          |                                                                                                                      | -                                           | -           | -                | -              | -                        | -                                           |
| Other funds               | N/a                      | N/a                                                                                                                  | -                                           | -           | -                | -              | -                        | -                                           |
| Total Funds               |                          |                                                                                                                      | 125,013                                     | 842,776     | - 849,742        | -              | -                        | 118,047                                     |

**Note 27**                      **Charity funds (cont)**

**27.3 Transfers between funds**

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

**27.4 Designated funds**

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

**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**

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

TRUE

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 |                      |                                                 |       |           |
|-----------------|------------------------------------------------|-------------------------------|----------------------|-------------------------------------------------|-------|-----------|
|                 |                                                | This year                     |                      |                                                 |       | Last year |
|                 |                                                | Remuneration                  | Pension contribution | Redundancy (including loss of office)/ex gratia | Other | TOTAL     |
|                 |                                                | £                             | £                    |                                                 | £     | £         |
|                 |                                                |                               |                      |                                                 |       |           |
|                 |                                                |                               |                      |                                                 |       |           |

Please give details of why remuneration or other employment benefits were paid.  
Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

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**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):     |           |           |
| <b>TOTAL</b>                |           |           |

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

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**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.

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

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 |
|--------------------------------------|-------------------------|--------------------------------------------|--------|-----------------------|---------------------------------------|---------------------------------------------|
|                                      |                         |                                            | £      | £                     | £                                     | £                                           |
| L M Findon                           | Trustee                 | Rental for Broad Street and Alveston sites | 27,500 | Nil                   | Nil                                   | Nil                                         |
| L M Findon                           | Trustee                 | Rental for Quinton site                    | 26,940 | Nil                   | Nil                                   | Nil                                         |
|                                      |                         |                                            |        |                       |                                       |                                             |

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.

Under a formal Rental Agreement, the charity pays a monthly rental to Mrs L M Findon and her SIPP for the exclusive use of each of the 3 sites from which the charity operates.

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

No guarantees have been given.

|         |                        |
|---------|------------------------|
| 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.

|      |
|------|
| None |
|------|



Section A

Independent Examiner's Report

Report to the trustees/  
members of

CYGNETS EDUCATION & CHILDCARE TRUST

On accounts for the year  
ended

31 AUGUST 2021

Charity no  
(if any)

1160913

Set out on pages

1 to 32

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended **31 August 2021**.

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 Trust'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 ICAEW.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- 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.

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

Signed:

Date:

18/01/2022

Name:

NICK FROST – AIMS ACCOUNTANTS FOR BUSINESS

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

ACA

Address: 1 THE MAPLES  
GREAT ALNE  
ALCESTER, B49 6HL

## Section B

## Disclosure

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

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

NONE



|                                     |            |                        |                 |
|-------------------------------------|------------|------------------------|-----------------|
| CYGNETS EDUCATION & CHILDCARE TRUST |            | Charity No<br>(if any) | 1160913         |
| Annual accounts for the period      |            |                        |                 |
| Period start date                   | 01/09/2020 | To                     | Period end date |
|                                     |            |                        | 31/08/2021      |

## Section A Statement of financial activities

| Recommended categories by activity                                        | 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 |
|---------------------------------------------------------------------------|---------------|--------------------------------|-------------------------------------|-----------------------------|-------------------------|------------------------------|
| <b>Incoming resources (Note 3)</b>                                        |               |                                |                                     |                             |                         |                              |
| Income and endowments from:                                               |               |                                |                                     |                             |                         |                              |
| Donations and legacies                                                    | S01           | -                              | -                                   | -                           | -                       | -                            |
| Charitable activities                                                     | S02           | 884,007                        | -                                   | -                           | 884,007                 | 842,777                      |
| Other trading activities                                                  | S03           | -                              | -                                   | -                           | -                       | -                            |
| Investments                                                               | S04           | -                              | -                                   | -                           | -                       | -                            |
| Separate material item of income                                          | S05           | -                              | -                                   | -                           | -                       | -                            |
| Other                                                                     | S06           | -                              | -                                   | -                           | -                       | -                            |
| <b>Total</b>                                                              | S07           | 884,007                        | -                                   | -                           | 884,007                 | 842,777                      |
| <b>Resources expended (Note 6)</b>                                        |               |                                |                                     |                             |                         |                              |
| Expenditure on:                                                           |               |                                |                                     |                             |                         |                              |
| Raising funds                                                             | S08           | -                              | -                                   | -                           | -                       | -                            |
| Charitable activities                                                     | S09           | 827,541                        | -                                   | -                           | 827,541                 | 847,251                      |
| Separate material item of expense                                         | S10           | -                              | -                                   | -                           | -                       | -                            |
| Governance Costs                                                          | S11           | 3,820                          | -                                   | -                           | 3,820                   | 2,492                        |
| <b>Total</b>                                                              | S12           | 831,361                        | -                                   | -                           | 831,361                 | 849,743                      |
| <b>Net income/(expenditure) before investment gains/(losses)</b>          |               |                                |                                     |                             |                         |                              |
| Net gains/(losses) on investments                                         | S13           | 52,646                         | -                                   | -                           | 52,646                  | - 6,966                      |
| <b>Net income/(expenditure) Extraordinary items</b>                       | S14           | -                              | -                                   | -                           | -                       | -                            |
| Transfers between funds                                                   | S15           | 52,646                         | -                                   | -                           | 52,646                  | - 6,966                      |
| Other recognised gains/(losses):                                          | S16           | -                              | -                                   | -                           | -                       | -                            |
|                                                                           | S17           | -                              | -                                   | -                           | -                       | -                            |
| Gains and losses on revaluation of fixed assets for the charity's own use | S18           | -                              | -                                   | -                           | -                       | -                            |
| Other gains/(losses)                                                      | S19           | -                              | -                                   | -                           | -                       | -                            |
| <b>Net movement in funds</b>                                              | S20           | 52,646                         | -                                   | -                           | 52,646                  | - 6,966                      |
| <b>Reconciliation of funds:</b>                                           |               |                                |                                     |                             |                         |                              |
| Total funds brought forward                                               | S21           | 118,047                        | -                                   | -                           | 118,047                 | 125,013                      |
| <b>Total funds carried forward</b>                                        | S22           | 170,693                        | -                                   | -                           | 170,693                 | 118,047                      |

## Section B Balance sheet

|                                                                 |     | Guidance Notes | 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 |                | 64,283             | -                       | -               | 64,283          | 1,577           |
| Heritage assets (Note 16)                                       | B03 |                | -                  | -                       | -               | -               | -               |
| Investments (Note 17)                                           | B04 |                | -                  | -                       | -               | -               | -               |
| <b>Total fixed assets</b>                                       | B05 |                | 64,283             | -                       | -               | 64,283          | 1,577           |
| <b>Current assets</b>                                           |     |                |                    |                         |                 |                 |                 |
| Stocks (Note 18)                                                | B06 |                | -                  | -                       | -               | -               | -               |
| Debtors (Note 19)                                               | B07 |                | 5,603              | -                       | -               | 5,603           | 13,866          |
| Investments (Note 17.4)                                         | B08 |                | -                  | -                       | -               | -               | -               |
| Cash at bank and in hand (Note 24)                              | B09 |                | 155,903            | -                       | -               | 155,903         | 125,903         |
| <b>Total current assets</b>                                     | B10 |                | 161,506            | -                       | -               | 161,506         | 139,769         |
| <b>Creditors: amounts falling due within one year</b> (Note 20) | B11 |                | 43,096             | -                       | -               | 43,096          | 23,299          |
| <b>Net current assets/(liabilities)</b>                         | B12 |                | 118,410            | -                       | -               | 118,410         | 116,470         |
| <b>Total assets less current liabilities</b>                    | B13 |                | 182,693            | -                       | -               | 182,693         | 118,047         |
| <b>Creditors: amounts falling due after one year</b> (Note 20)  | B14 |                | 12,000             | -                       | -               | 12,000          | -               |
| <b>Provisions for liabilities</b>                               | B15 |                | -                  | -                       | -               | -               | -               |
| <b>Total net assets or liabilities</b>                          | B16 |                | 170,693            | -                       | -               | 170,693         | 118,047         |
| <b>Funds of the Charity</b>                                     |     |                |                    |                         |                 |                 |                 |
| Endowment funds (Note 27)                                       | B17 |                | -                  | -                       | -               | -               | -               |
| Restricted income funds (Note 27)                               | B18 |                | -                  | -                       | -               | -               | -               |
| Unrestricted funds                                              | B19 |                | 170,693            | -                       | -               | 170,693         | 118,047         |
| Revaluation reserve                                             | B20 |                | -                  | -                       | -               | -               | -               |
| <b>Total funds</b>                                              | B21 |                | 170,693            | -                       | -               | 170,693         | 118,047         |

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

| Signature | Print Name | Date of approval<br>dd/mm/yyyy |
|-----------|------------|--------------------------------|
|           |            |                                |
|           |            |                                |

## Note 1 Basis of preparation

This section should be completed by all charities.

## 1.1 Basis of accounting

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

The accounts have been prepared in accordance with:

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

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

\* -Tick as appropriate

## 1.2 Going concern

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

|                                                                                                                                                                                                                            |                |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|
| An explanation as to those factors that support the conclusion that the charity is a going concern;                                                                                                                        | Not Applicable |
| Disclosure of any uncertainties that make the going concern assumption doubtful;                                                                                                                                           | Not Applicable |
| Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern. | Not Applicable |

## 1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note { 2.2 }.

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

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 (3.46 FRS 102 SORP).

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

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

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

Not Applicable

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

|                                       | Start of<br>period<br>£ | End of<br>period<br>£ |
|---------------------------------------|-------------------------|-----------------------|
| Fund balances as previously<br>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<br>£ |
|--------------------------------------------------|-------------|
| Net income/(expenditure) as previously<br>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.

|                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                     |                          |                          |
|---------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------|--------------------------|--------------------------|
| Recognition of income                             | These are included in the Statement of Financial Activities (SoFA) when: <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>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Yes                                 | No                       | N/a                      |
|                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Offsetting                                        | There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Yes                                 | No                       | N/a                      |
|                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Grants and donations                              | Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | Yes                                 | No                       | N/a                      |
|                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Legacies                                          | 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).<br>Legacies are included in the SoFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Yes                                 | No                       | N/a                      |
|                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Government grants                                 | The charity has received government grants in the reporting period                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | Yes                                 | No                       | N/a                      |
|                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Tax reclaims on donations and gifts               | Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Yes                                 | No                       | N/a                      |
|                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Contractual income and performance related grants | This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Yes                                 | No                       | N/a                      |
|                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Donated goods                                     | Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.<br><br>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.<br><br>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'.<br><br>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.<br><br>Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable. | Yes                                 | No                       | N/a                      |
|                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Donated services and facilities                   | Donated services and facilities are included in the SoFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.<br><br>Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SoFA.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | Yes                                 | No                       | N/a                      |
|                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Support costs                                     | The charity has incurred expenditure on support costs.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | Yes                                 | No                       | N/a                      |
|                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Volunteer help                                    | The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Yes                                 | No                       | N/a                      |
|                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Income from interest, royalties and dividends     | This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 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.<br><br>Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | Yes                                 | No                       | N/a                      |
|                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 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.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Yes                                 | No                       | N/a                      |
|                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

## 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.

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

## 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.

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

### 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.

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

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

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

### 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.

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

### 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.

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

### Redundancy cost

The charity made no redundancy payments during the reporting period.

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

### Deferred income

No material item of deferred income has been included in the accounts.

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

### Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts

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

### 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

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

### Basic financial instruments

The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.

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

## 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

£500

They are valued at cost.

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

### Intangible fixed assets

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

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

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

They are valued at cost.

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

### 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.

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

They are valued at cost.

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

### Investments

Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.

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

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

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

### Stocks and work in progress

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

Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.

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

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

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

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

Yes No N/a

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

|   |  |  |
|---|--|--|
| ✓ |  |  |
|---|--|--|

POLICIES ADOPTED  
ADDITIONAL TO OR  
DIFFERENT FROM  
THOSE ABOVE

## Note 3

## Analysis of income

|                                   |                                                                            | Unrestricted funds | Restricted income funds | Endowment funds | Total funds £ | Prior year £ |
|-----------------------------------|----------------------------------------------------------------------------|--------------------|-------------------------|-----------------|---------------|--------------|
| Analysis                          |                                                                            |                    |                         |                 |               |              |
| Donations and legacies:           | Donations and gifts                                                        | -                  | -                       | -               | -             | -            |
|                                   | Gift Aid                                                                   | -                  | -                       | -               | -             | -            |
|                                   | Legacies                                                                   | -                  | -                       | -               | -             | -            |
|                                   | General grants provided by government/other charities                      | -                  | -                       | -               | -             | -            |
|                                   | Membership subscriptions and sponsorships which are in substance donations | -                  | -                       | -               | -             | -            |
|                                   | Donated goods, facilities and services                                     | -                  | -                       | -               | -             | -            |
|                                   | Other                                                                      | -                  | -                       | -               | -             | -            |
| Total                             |                                                                            | -                  | -                       | -               | -             | -            |
| Charitable activities:            | Fees for Charitable Childcare Services                                     | 859,599            | -                       | -               | 859,599       | 764,496      |
|                                   | Government Grants                                                          | 24,184             | -                       | -               | 24,184        | 77,676       |
|                                   | Other Income                                                               | 204                | -                       | -               | 204           | 527          |
|                                   | Bank Interest                                                              | 20                 | -                       | -               | 20            | 78           |
|                                   |                                                                            | -                  | -                       | -               | -             | -            |
|                                   |                                                                            | -                  | -                       | -               | -             | -            |
|                                   | Other                                                                      | -                  | -                       | -               | -             | -            |
| Total                             |                                                                            | 884,007            | -                       | -               | 884,007       | 842,777      |
| Other trading activities:         |                                                                            | -                  | -                       | -               | -             | -            |
|                                   |                                                                            | -                  | -                       | -               | -             | -            |
|                                   |                                                                            | -                  | -                       | -               | -             | -            |
|                                   | Other                                                                      | -                  | -                       | -               | -             | -            |
| Total                             |                                                                            | -                  | -                       | -               | -             | -            |
| Income from investments:          | Interest income                                                            | -                  | -                       | -               | -             | -            |
|                                   | Dividend income                                                            | -                  | -                       | -               | -             | -            |
|                                   | Rental and leasing income                                                  | -                  | -                       | -               | -             | -            |
|                                   | Other                                                                      | -                  | -                       | -               | -             | -            |
| Total                             |                                                                            | -                  | -                       | -               | -             | -            |
| 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                      |                                                                            | 884,007            | -                       | -               | 884,007       | 842,777      |

## Note 4

## Analysis of receipts of government grants

|                    | Description                      | This year<br>£ | Last year<br>£ |
|--------------------|----------------------------------|----------------|----------------|
| Government grant 1 | Coronavirus CJRS furlough grants | 20,184         | 77,676         |
| Government grant 2 | WCC SEND Grant                   | 2,000          | -              |
| Government grant 3 | WCC SEND Grant                   | 2,000          | -              |
| Other              |                                  |                | -              |
|                    | <b>Total</b>                     | <b>24,184</b>  | <b>77,676</b>  |

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

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

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

Seconded staff  
Use of property  
Other

**This year**  
**£**

**Last year**  
**£**

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

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

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

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

## Note 6

## Analysis of expenditure

|                                      |                                                                         | Unrestricted<br>funds | Restricted<br>income<br>funds | Endowment<br>funds | Total funds<br>£ | Prior year<br>£ |
|--------------------------------------|-------------------------------------------------------------------------|-----------------------|-------------------------------|--------------------|------------------|-----------------|
|                                      | Analysis                                                                |                       |                               |                    |                  |                 |
| Expenditure on raising funds:        | 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>                               | -                     | -                             | -                  | -                | -               |
| Expenditure on charitable activities | Wages & salaries, agency staff etc                                      | 677,735               | -                             | -                  | 677,735          | 695,993         |
|                                      | Rent, rates, light, heat and insurance                                  | 73,943                | -                             | -                  | 73,943           | 80,294          |
|                                      | Repairs & maintenance                                                   | 13,637                | -                             | -                  | 13,637           | 19,363          |
|                                      | Telephone, stationery & office costs                                    | 11,933                | -                             | -                  | 11,933           | 14,346          |
|                                      | Legal & professional fees                                               | 4,790                 | -                             | -                  | 4,790            | 4,790           |
|                                      | Bank charges & interest                                                 | 89                    | -                             | -                  | 89               | 134             |
|                                      | Refreshments, food, craft etc                                           | 39,019                | -                             | -                  | 39,019           | 31,536          |
|                                      | Other costs & depreciation                                              | 6,395                 | -                             | -                  | 6,395            | 795             |
|                                      |                                                                         | -                     | -                             | -                  | -                | -               |
|                                      | <b>Total expenditure on charitable activities</b>                       | 827,541               | -                             | -                  | 827,541          | 847,251         |
| Separate material item of expense    |                                                                         | -                     | -                             | -                  | -                | -               |
|                                      |                                                                         | -                     | -                             | -                  | -                | -               |
|                                      |                                                                         | -                     | -                             | -                  | -                | -               |
|                                      | <b>Total</b>                                                            | -                     | -                             | -                  | -                | -               |
| Other                                | Governance Costs                                                        | 3,820                 | -                             | -                  | 3,820            | 3,702           |
|                                      |                                                                         | -                     | -                             | -                  | -                | -               |
|                                      |                                                                         | -                     | -                             | -                  | -                | -               |
|                                      |                                                                         | -                     | -                             | -                  | -                | -               |
|                                      | <b>Total other expenditure</b>                                          | 3,820                 | -                             | -                  | 3,820            | 3,702           |
| <b>TOTAL EXPENDITURE</b>             |                                                                         | 831,361               | -                             | -                  | 831,361          | 850,953         |

**Other information:**

**Analysis of expenditure on charitable activities**

| Activity or programme | Activities undertaken directly | Grant funding of activities | Support Costs | Total this year | Total prior year |
|-----------------------|--------------------------------|-----------------------------|---------------|-----------------|------------------|
|                       | £                              | £                           | £             | £               | £                |
| Activity 1            |                                |                             |               |                 |                  |
| Activity 2            |                                |                             |               |                 |                  |
| Other                 |                                |                             |               |                 |                  |
| Total                 |                                |                             |               |                 |                  |

Prior year expenditure on charitable activities can be analysed as follows:

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

## 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      |             | -              | -              |
| Extraordinary item 2      |             | -              | -              |
| Extraordinary item 3      |             | -              | -              |
| Extraordinary item 4      |             | -              | -              |
| Total extraordinary items |             | -              | -              |

## 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.

| Description/name of party | Related party (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.*

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

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

**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>£ |
|----------------|----------------|
| 480            | 450            |
| 0              | 0              |
| 0              | 0              |
| 3340           | 3252           |

## Note 11

## Paid employees

Please complete this note if the charity has any employees.

## 11.1 Staff Costs

|                                             | This year<br>£ | Last year<br>£ |
|---------------------------------------------|----------------|----------------|
| Salaries and wages                          | 616,113        | 618,458        |
| Social security costs                       | 38,315         | 41,625         |
| Pension costs (defined contribution scheme) | 23,307         | 18,076         |
| Other employee costs                        | -              | -              |
| <b>Total staff costs</b>                    | <b>677,735</b> | <b>678,159</b> |

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

None

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

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

TRUE

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

Please provide the total amount paid to key management personnel (includes trustees and senior management) for their services to the charity

No pay for Trustees and senior manager pay was £ 34,628

## 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                  | -                   | -                   |
| <b>Charitable Activities</b> | <b>38</b>           | <b>33</b>           |
| Governance                   | -                   | -                   |
| Other                        | -                   | -                   |
| <b>Total</b>                 | <b>38</b>           | <b>33</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**

N/A

**Please state the legal authority or reason for making the payment**

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

**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.)**

**The extent of redundancy funding at the balance sheet date**

**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

£23,307

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

The charity only has one unrestricted activity being that of the provision of Charitable Childcare Services

**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.

N/A

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

**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

N/A

## Note 13 Grantmaking

**Please complete this note if the charity made any grants or donations which in aggregate form a material part of the charitable activities undertaken.**

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

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

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

### 13.2 Grants made to institutions

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

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

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

**Note 14****Tangible fixed assets**

*Please complete this note if the charity has any tangible fixed assets*

**14.1 Cost or valuation**

|                                 | Freehold land<br>& buildings | Other land &<br>buildings | Plant,<br>machinery and<br>motor<br>vehicles | Fixtures,<br>fittings and<br>equipment | Total  |
|---------------------------------|------------------------------|---------------------------|----------------------------------------------|----------------------------------------|--------|
|                                 | £                            | £                         | £                                            | £                                      | £      |
| At the beginning of<br>the year | -                            | -                         | -                                            | 6,460                                  | 6,460  |
| Additions                       | -                            | 68,453                    | -                                            | 1,995                                  | 70,448 |
| Revaluations                    | -                            | -                         | -                                            | -                                      | -      |
| Disposals                       | -                            | -                         | -                                            | -                                      | -      |
| Transfers *                     | -                            | -                         | -                                            | -                                      | -      |
| At end of the year              | -                            | 68,453                    | -                                            | 8,455                                  | 76,908 |

**14.2 Depreciation and impairments**

| **Basis                     | SL or RB | SL    | SL or RB | RB    | RB     | Straight Line<br>("SL") or<br>Reducing<br>Balance<br>("RB") |
|-----------------------------|----------|-------|----------|-------|--------|-------------------------------------------------------------|
| ** Rate                     |          | 10%   |          | 25%   |        |                                                             |
| At beginning of the<br>year | -        | -     | -        | 4,883 | 4,883  |                                                             |
| Disposals                   | -        | -     | -        | -     | -      |                                                             |
| Depreciation                | -        | 6,846 | -        | 896   | 7,742  |                                                             |
| Impairment                  | -        | -     | -        | -     | -      |                                                             |
| Transfers*                  | -        | -     | -        | -     | -      |                                                             |
| At end of the year          | -        | 6,846 | -        | 5,779 | 12,625 |                                                             |

**14.3 Net book value**

|                                                |   |        |   |       |        |
|------------------------------------------------|---|--------|---|-------|--------|
| Net book value at the<br>beginning of the year | - | -      | - | 1,577 | 1,577  |
| Net book value at the<br>end of the year       | - | 61,607 | - | 2,676 | 64,283 |

**14.4 Impairment**

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

N/A

#### 14.5 Revaluation

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

*the effective date of the revaluation*

N/A

*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.*

#### 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.*

N/A

*(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.*

\* The "transfers" row is for movements between fixed asset categories.

\*\* Please indicate the method of depreciation by deleting the method not applicable (SL = straight

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

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

**15.2 Amortisation and impairments**

| <b>**Basis</b>           | SL or RB | SL or RB | SL or RB | SL or RB | Straight Line ("SL") or Reducing Balance ("RB") |
|--------------------------|----------|----------|----------|----------|-------------------------------------------------|
| <b>** Rate</b>           |          |          |          |          |                                                 |
| At beginning of the year | -        | -        | -        | -        |                                                 |
| Disposals                | -        | -        | -        | -        |                                                 |
| Amortisation             | -        | -        | -        | -        |                                                 |
| Impairment               | -        | -        | -        | -        |                                                 |
| Transfers*               | -        | -        | -        | -        |                                                 |
| At end of year           | -        | -        | -        | -        |                                                 |

**15.3 Net book value**

|                                             |   |   |   |   |
|---------------------------------------------|---|---|---|---|
| Nat 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

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

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

## 15.6 Revaluation

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

**the effective date of the revaluation**

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

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

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

**the methods applied**

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

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

|  |
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## 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.**

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**(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.**

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

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

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

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

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\* The "transfers" row is for movements between fixed asset categories.

\*\* Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual

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

(i) Explain the nature and scale of heritage assets held.

(ii) Explain the policy for the acquisition, preservation, management and disposal of heritage assets.

**16.2 Cost or valuation**

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

**16.3 Depreciation and impairments**

|         |  |  |  |  |  |                                                   |
|---------|--|--|--|--|--|---------------------------------------------------|
| **Basis |  |  |  |  |  | Straight Line<br>("SL") or<br>Reducing<br>Balance |
| ** Rate |  |  |  |  |  |                                                   |

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

**16.4 Net book value**

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

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

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**16.6 Revaluation***If an accounting policy of revaluation is adopted, please provide:**the effective date of the revaluation**the name of independent valuer, if applicable**qualifications of independent valuer**the methods applied and significant assumptions**any significant limitations on the valuation*

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**16.7 Analysis of heritage assets by class or group distinguishing those at cost and those at valuation**

|                                                | At valuation<br>Group A<br>£ | At cost Group<br>B<br>£ | Total<br>£ |
|------------------------------------------------|------------------------------|-------------------------|------------|
| Carrying amount at the beginning of the period | -                            | -                       | -          |
| Additions                                      | -                            | -                       | -          |
| Disposals                                      | -                            | -                       | -          |
| Depreciation/impairment                        | -                            | -                       | -          |
| Revaluation                                    | -                            | -                       | -          |
| Carrying amount at the end of period           | -                            | -                       | -          |

#### 16.8 Heritage assets (where heritage assets are not recognised on the balance sheet)

|                                                                                             |  |
|---------------------------------------------------------------------------------------------|--|
| (i) Explain the reason why heritage assets have not been recognised on the balance sheet.   |  |
| (ii) Describe the significance and nature of heritage assets.                               |  |
| (iii) Disclose information that is helpful in assessing the value of heritage assets.       |  |
| (iv) Explain the reason why it is not practicable to obtain a valuation of heritage assets. |  |

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

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

**Section C** **Notes to the accounts** **(cont)**

**Note 17** **Investment assets**

Please complete this note if the charity has any investment assets.

**17.1 Fixed assets investments (please provide for each class of investment)**

|                                               | Cash & cash equivalents | Listed investments | Investment properties | Social investments | Other | Total |
|-----------------------------------------------|-------------------------|--------------------|-----------------------|--------------------|-------|-------|
| Carrying (fair) value at beginning of period  | -                       | -                  | -                     | -                  | -     | -     |
| Add: additions to investments during period*  | -                       | -                  | -                     | -                  | -     | -     |
| Less: disposals at carrying value             | -                       | -                  | -                     | -                  | -     | -     |
| Less: impairments                             | -                       | -                  | -                     | -                  | -     | -     |
| Add: Reversal of impairments                  | -                       | -                  | -                     | -                  | -     | -     |
| Add/(deduct): transfer in/(out) in the period | -                       | -                  | -                     | -                  | -     | -     |
| Add/(deduct): net gain/(loss) on revaluation  | -                       | -                  | -                     | -                  | -     | -     |
| Carrying (fair) value at end of year          | -                       | -                  | -                     | -                  | -     | -     |

\*Please specify additions resulting from acquisitions through business combinations, if any.

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

**17.2 Please provide a breakdown of investments shown above agreeing with the balance sheet row B04 differentiating between those held at fair value and those held at cost less impairment.**

**Analysis of investments**

|                                                           | Fair value at year end | Cost less impairment |
|-----------------------------------------------------------|------------------------|----------------------|
|                                                           | £                      | £                    |
| Cash or cash equivalents                                  | -                      | -                    |
| Listed investments                                        | -                      | -                    |
| Investment properties                                     | -                      | -                    |
| Social investments                                        | -                      | -                    |
| Other investments                                         | -                      | -                    |
| Total                                                     | -                      | -                    |
| Grand total (Fair value at year end+Cost less impairment) |                        |                      |

**17.3 If your charity holds investment properties, please complete the following note:**

- (i) Explain the methods and significant assumptions in determining the fair value of investment property held by the charity
- (ii) Name or independent valuer, if applicable, and relevant qualifications
- (iii) Provide details of any restrictions on the ability to realise investment property or on the remittance of income or disposal proceeds
- (iv) Explain any contractual obligations for the purchase, construction or development of investment property or for repairs, maintenance or enhancements

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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  
Listed investments  
Investment properties  
Social investments  
Other investments  
Total

**17.5 Guarantees**

Please provide details and amount of any guarantee made to or on behalf of a third party

Name of the entity or entities benefitting from those guarantees

Please explain how the guarantee furthers the charity's aims

**17.6 Concessionary loans**

Amount of concessionary loans made (Multiple loans made may be disclosed in aggregate provided that such aggregation does not obscure significant information).

| Description  | This year £ | Last year £ |
|--------------|-------------|-------------|
|              |             |             |
|              |             |             |
|              |             |             |
|              |             |             |
| <b>Total</b> |             |             |

Amount of concessionary loans received (Multiple loans received may be disclosed in aggregate provided that such aggregation does not obscure significant information).

| Description  | This year £ | Last year £ |
|--------------|-------------|-------------|
|              |             |             |
|              |             |             |
|              |             |             |
| <b>Total</b> |             |             |

Terms and conditions eg interest rate, security provided

Value of any concessionary loans which have been committed but not taken up at the reporting date

Amounts payable within 1 year

Amounts payable after more than 1 year

Amounts receivable within 1 year

Amounts receivable after more than 1 year

**17.7 Additional information**

Please provide information about the significance of investments to the charity's financial position or performance eg. terms and conditions of loans or the use of hedging to manage financial risk.

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

Where a charity has provided financial assets as a form of security, the carrying amount of the financial asset pledged as security and the terms and conditions relating to its pledge.

## Note 18

## Stocks

Please complete this note if the charity holds any stock items

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

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

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

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**Note 19 Debtors and prepayments**

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

**19.1 Analysis of debtors**

Trade debtors

Prepayments and accrued income

Other debtors

**Total**

| This year | Last year |
|-----------|-----------|
| £         | £         |
| 0         | 0         |
| 5,603     | 6,149     |
| 0         | 7,717     |
| 5,603     | 13,866    |

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

**Note 20 Creditors and accruals**

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

**20.1 Analysis of creditors**

|                                                                          | Amounts falling due within one year |                | Amounts falling due after more than one year |                |
|--------------------------------------------------------------------------|-------------------------------------|----------------|----------------------------------------------|----------------|
|                                                                          | This year<br>£                      | Last year<br>£ | This year<br>£                               | Last year<br>£ |
| Accruals for grants payable                                              | -                                   | -              | -                                            | -              |
| Bank loans and overdrafts                                                | -                                   | -              | -                                            | -              |
| Trade creditors                                                          | -                                   | -              | -                                            | -              |
| Payments received on account for contracts or performance-related grants | 1,500                               | -              | 12,000                                       | -              |
| Accruals and deferred income                                             | 24,941                              | 11,451         | -                                            | -              |
| Taxation and social security                                             | 12,570                              | 8,083          | -                                            | -              |
| Other creditors                                                          | 4,085                               | 3,765          | -                                            | -              |
| <b>Total</b>                                                             | <b>43,096</b>                       | <b>23,299</b>  | <b>12,000</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.*

*Fees received in August 2021 for sessions commencing in the new financial year starting in September 2021.*

**Movement in deferred income account**

|                                                  | This year<br>£ | Last year<br>£ |
|--------------------------------------------------|----------------|----------------|
| Balance at the start of the reporting period     | 7,695          | -              |
| Amounts added in current period                  | 5,281          | 7,695          |
| Amounts released to income from previous periods | - 7,695        | -              |
| Balance at the end of the reporting period       | 5,281          | 7,695          |

**Note 21 Provisions for liabilities and charges**

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

**21.1 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.

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**21.2 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>£ |
|----------------|----------------|
| -              | -              |
| -              | -              |
| -              | -              |
| -              | -              |
| -              | -              |

**21.3** 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).

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**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.

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

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

*None*

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

*Not applicable*

**Note 23 Contingent liabilities and contingent assets****23.1 Contingent liabilities**

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

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

**23.2 Contingent assets**

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

| Description of item | Estimate of financial effect |
|---------------------|------------------------------|
| None                |                              |
|                     |                              |
|                     |                              |
|                     |                              |

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

Please provide the following information where practicable:

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

|     |
|-----|
| N/A |
|     |

## 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>£ |
|----------------|----------------|
| -              | -              |
| -              | -              |
| 155,903        | 125,903        |
| -              | -              |
| 155,903        | 125,903        |

**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.**

Not applicable

**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.**

Not applicable

## Note 26

## Events after the end of the reporting period

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

Please provide details of the nature of the event

None

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

|                  |                              |               |
|------------------|------------------------------|---------------|
| <b>Section C</b> | <b>Notes to the accounts</b> | <b>(cont)</b> |
|------------------|------------------------------|---------------|

**Note 27**                      **Charity funds**

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

*Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. 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<br>R or UR * | Purpose and Restrictions                                                                                             | Fund<br>balances<br>brought<br>forward<br>£ | Income<br>£    | Expenditure<br>£ | Transfers<br>£ | Gains and<br>losses<br>£ | Fund<br>balances<br>carried<br>forward<br>£ |
|---------------------------|--------------------------|----------------------------------------------------------------------------------------------------------------------|---------------------------------------------|----------------|------------------|----------------|--------------------------|---------------------------------------------|
| General Unrestricted Fund | UR                       | Funds to safeguard the operations of the Charity, including operating costs, working capital and capital expenditure | 118,047                                     | 884,007        | - 831,361        | -              | -                        | 170,693                                     |
|                           |                          |                                                                                                                      | -                                           | -              | -                | -              | -                        | -                                           |
|                           |                          |                                                                                                                      | -                                           | -              | -                | -              | -                        | -                                           |
|                           |                          |                                                                                                                      | -                                           | -              | -                | -              | -                        | -                                           |
|                           |                          |                                                                                                                      | -                                           | -              | -                | -              | -                        | -                                           |
|                           |                          |                                                                                                                      | -                                           | -              | -                | -              | -                        | -                                           |
|                           |                          |                                                                                                                      | -                                           | -              | -                | -              | -                        | -                                           |
|                           |                          |                                                                                                                      | -                                           | -              | -                | -              | -                        | -                                           |
|                           |                          |                                                                                                                      | -                                           | -              | -                | -              | -                        | -                                           |
|                           |                          |                                                                                                                      | -                                           | -              | -                | -              | -                        | -                                           |
| <b>Other funds</b>        | <b>N/a</b>               | <b>N/a</b>                                                                                                           | -                                           | -              | -                | -              | -                        | -                                           |
| <b>Total Funds</b>        |                          |                                                                                                                      | <b>118,047</b>                              | <b>884,007</b> | <b>- 831,361</b> | <b>-</b>       | <b>-</b>                 | <b>170,693</b>                              |

## Note 27

## Charity funds (cont)

## 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 trusts, of the charity; and U - unrestricted funds

| Fund names                | Type PE, EE<br>R or UR * | Purpose and Restrictions                                                                                             | Fund<br>balances<br>brought<br>forward<br>£ | Income<br>£ | Expenditure<br>£ | Transfers<br>£ | Gains and<br>losses<br>£ | Fund<br>balances<br>carried<br>forward<br>£ |
|---------------------------|--------------------------|----------------------------------------------------------------------------------------------------------------------|---------------------------------------------|-------------|------------------|----------------|--------------------------|---------------------------------------------|
| General Unrestricted Fund | UR                       | Funds to safeguard the operations of the Charity, including operating costs, working capital and capital expenditure | 125,013                                     | 842,776     | - 849,742        | -              | -                        | 118,047                                     |
|                           |                          |                                                                                                                      | -                                           | -           | -                | -              | -                        | -                                           |
|                           |                          |                                                                                                                      | -                                           | -           | -                | -              | -                        | -                                           |
|                           |                          |                                                                                                                      | -                                           | -           | -                | -              | -                        | -                                           |
|                           |                          |                                                                                                                      | -                                           | -           | -                | -              | -                        | -                                           |
|                           |                          |                                                                                                                      | -                                           | -           | -                | -              | -                        | -                                           |
|                           |                          |                                                                                                                      | -                                           | -           | -                | -              | -                        | -                                           |
|                           |                          |                                                                                                                      | -                                           | -           | -                | -              | -                        | -                                           |
|                           |                          |                                                                                                                      | -                                           | -           | -                | -              | -                        | -                                           |
|                           |                          |                                                                                                                      | -                                           | -           | -                | -              | -                        | -                                           |
| Other funds               | N/a                      | N/a                                                                                                                  | -                                           | -           | -                | -              | -                        | -                                           |
| Total Funds               |                          |                                                                                                                      | 125,013                                     | 842,776     | - 849,742        | -              | -                        | 118,047                                     |

**Note 27**                      **Charity funds (cont)**

**27.3 Transfers between funds**

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

**27.4 Designated funds**

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

**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**

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

TRUE

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 |                      |                                                 |       |           |
|-----------------|------------------------------------------------|-------------------------------|----------------------|-------------------------------------------------|-------|-----------|
|                 |                                                | This year                     |                      |                                                 |       | Last year |
|                 |                                                | Remuneration                  | Pension contribution | Redundancy (including loss of office)/ex gratia | Other | TOTAL     |
|                 |                                                | £                             | £                    |                                                 | £     | £         |
|                 |                                                |                               |                      |                                                 |       |           |
|                 |                                                |                               |                      |                                                 |       |           |

Please give details of why remuneration or other employment benefits were paid.  
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):     |           |           |
| <b>TOTAL</b>                |           |           |

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.

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

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 |
|--------------------------------------|-------------------------|--------------------------------------------|--------|-----------------------|---------------------------------------|---------------------------------------------|
|                                      |                         |                                            | £      | £                     | £                                     | £                                           |
| L M Findon                           | Trustee                 | Rental for Broad Street and Alveston sites | 27,500 | Nil                   | Nil                                   | Nil                                         |
| L M Findon                           | Trustee                 | Rental for Quinton site                    | 26,940 | Nil                   | Nil                                   | Nil                                         |
|                                      |                         |                                            |        |                       |                                       |                                             |

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.

Under a formal Rental Agreement, the charity pays a monthly rental to Mrs L M Findon and her SIPP for the exclusive use of each of the 3 sites from which the charity operates.

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

No guarantees have been given.

|         |                        |
|---------|------------------------|
| 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.

|      |
|------|
| None |
|------|

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# Accounts

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*Our guide to action for this New Year is simply as stated in our new business plan to ensure financial stability; so that we can continue to provide services to the public benefit, in line with our charitable status and aims, as well as continue to provide valuable work for our staff teams, across the Organisation. In such challenging times we will go back to fundamentals, ask the difficult questions and check we have the basics right, not put all our energy into recreating our operations exactly as they were.*

The Year started with 8 Trustees all remaining in position, pressure of work led to 1 parent trustee standing down as the pandemic took hold. Much valued work was done by this trustee, over a considerable period of time and at personal cost, when very busy in his work life, including being the Health and Safety lead for the Organisation. A manager with the lead for sites and premises has taken on this responsibility and we hope to soon fill the trustee position. All Trustees are unpaid for their work for our Charity; they have to fit in their duties around family, personal and working lives, it is dedicated work for which we are very grateful.

### **Chair's Report**

This report is an executive summary with key facts, for a fuller report see sections related to Managers lead responsibilities, aligned to the statutory requirements of the Early Years Foundation Stage, with other operational areas overseen by the Trust. Contributions reflect on what happened last year but also what we hope to achieve in the future. There have been no serious incidents to report over the period to 31/08/20.

We started the year 2019/20 with 249 children on roll, we expected a gradual increase over the year but this was interrupted by the pandemic. Parents showed a lot of loyalty by staying registered, many donating some fees they would have paid, if we were not in partial lockdown. We did later lose a sizeable number, especially at Alveston, though this helped to balance reduced capacity due to the Covid safe operating rules, so we ended with 211. The New Year starts with 221 on roll, lower than usual but mainly due to OOSC issues. Broad Street school has supported our OOSC, and this effect will carry over into the New Year, and the shortfall in take up of OOSC places at Quinton has been balanced with more demand for nursery places. At Alveston though demand is there for OOSC places there is still delay in take up, which impacts on income, if this continues it may demand a change in our operations at that site. Within the nursery sections at Alveston only 59.6% of places are grant funded in the new year, a huge drop on the previous, Broad Street are 72.5% and Quinton 55% but this is as the school nursery takes most of the pre-school children. Over the year we had a number of children on the 2help scheme and received some extra funding for additional needs. Extra help will be needed in the New Year, including for children who could have attended during lockdown, as we remained open for them, presenting with a number of challenges. Staff are to be commended for their work with all children but particularly with those needing 1-1 support.

We had a complement of 39 staff for 2019/20 but this has reduced to 36 in 20/21, as we have not replaced some staff due to the pandemic situation and with some redeployment hope we will have avoided the need for any redundancies. We have 3 Early Years Professionals and a further 26 staff qualified to level III or above, some with degrees plus 3 level II and 4 unqualified in various support roles. There are 3 Time to Talk champions, 2 WInckS awards (Warwickshire Inclusion Kitemark scheme), 1 Makaton accreditation, and we have a forest school leader. Staff, particularly those who worked as the skeleton team across the Organisation to keep all sites open for the children and families who needed us and could attend, are to be applauded for this challenging work at the height of the pandemic. The understanding, flexibility shown and support of those on furlough has also been crucial to our survival. We now need to get back on track with the real living wage for all qualified staff but first need to get occupancy back to near pre Covid levels. Some fundraising events in the autumn did take place for other charities but this next year we need to concentrate on fundraising and seeking grants for ourselves, to both continue and improve our services. HR support remained contracted out to an external company and most cleaning requirements were also externally met. We banked with Lloyds and Nick Frost from AIMS Accountants provided a financial service, which will continue. The Legal and General pension scheme met all regulatory requirements.

Operational and document changes last year have largely revolved around Covid-19 but we have tried to keep pace with other requirements and staff training plus reviews of all areas including our Reserves policy, whilst ensuring quality of learning for our children, through the lockdown and beyond. Teams have all helped to save money and cut expenditure by taking on different jobs, everyone helping with extra cleaning and being very careful in the use of resources, which will continue into the New Year.

### **Information & Records - Pippa Evans**

Our documents and policies were reviewed throughout the year as per our Trust meeting calendar, however significant amendments were made relating to Covid-19 when needed. Our prospectus was updated to cover more about the Trust and the activities we do, documents were changed in relation to converting from NEF & 2 Year Help to Early Education Funding (EEF), Karen provided each site with new Safeguarding documents on USB chips, 1 for staffrooms + an office copy which has worked well and the website has been tidied up for the start of the year.

Documents are still available on the Avenure locker, this will require an overhaul, however Managers are able to check with each other and/or Avenure for assistance. The Master Operational Plan folder stored at Quinton was last reviewed in December 2019 before PJE started maternity, the folder will now be passed on to the Trust.

There have been no new changes to our storage of information policy however we have now started to store our archived documents upstairs at Broad Street – we must ensure this is completed annually and we continue to back up office PCs to external hard drives. We have been using an external company to recycle confidential paperwork however this is to be monitored after a confidentiality breach on their part (paperwork relating to another Organisation found in empty bag delivered to site).

### **Suitable People – Sam Allison**

As an Organisation we continue to use the services of external HR and Health & Safety Specialists to support Managers and Trustees with recruitment and such issues. Agency was used at the beginning of the year and we will continue to use them if necessary but bank and part time staff are used where possible to cover sick and annual leave. To enable us to stay partially open during the Lockdown period and to safeguard jobs we made use of the Government Furlough Scheme and operated on a reduced staff team, with some changes of hours.

At Broad Street 3 members of staff were furloughed leaving 3 staff members working through. All staff returned for the last few weeks of the academic year with one full time level 3 seconded to Quinton. In total 8 staff out of 12 were furloughed from Quinton with 3 remaining on flexible furlough. At Alveston 12 staff were furloughed initially with 6 still remaining on flexible furlough in Sept 20.

Broad Street staff team remained constant over the year though a part time level 3 assistant left and was replaced by a full time level 3. A temporary member of staff was employed for the year, to cover a 1 to 1 funded child, now joining the Alveston team for the coming academic year.

At Quinton, the deputy manager, promoted to Classroom Manager, returned from Maternity Leave and the relief Manager covered the Office and the classroom roles during the partial lockdown. The Office manager, also our Operational Lead, came back from maternity leave but will be leaving at the end of September 2020, though continuing in a voluntary position on the Trust.

At Alveston A new administrative assistant started following the retirement of the previous administrator. All three of the staff members on maternity leave returned on part time hours and a further part time supervisor was employed to cover the additional hours.

### **Training – Sam Allison**

Full staff training, through the National Day Nurseries Association was held on 'Self regulation, Supporting Well-being'. All sites have continued to access Educare online training through our Pre-school Learning Alliance membership. Outside providers were bought in to hold group staff training, First Aid in January and Child Protection in November. Prevent Duty WRAP training was attended by a member of staff from each site and Designated Safeguarding Lead training was renewed for members of senior staff who needed it. Quinton's Level 2 Assistant is nearing the end of her Level 3 qualification expecting to complete in the Autumn term 2020 and Alveston's unqualified assistant is soon due to complete her Level 2.

### **Learning & Development – Sam Allison**

The evaluation systems Sustained Shared Thinking and Emotional Well-being (STEW) and Early Childhood Environmental Rating Scale (ECERS) have been introduced in a weekly timetable to complement each other and inform self evaluation in the classroom.

All sites ensured that quality Learning & Development continued throughout the Lockdown despite reduced staff teams, limited resources and temporary placements of children from closed settings.

Staff were creative with their planning and worked hard to ensure that children still received a stimulating, rich and varied experience at all of our settings.

Cross site meetings had to be suspended in the Spring due to the lock down. These will be resumed in the Autumn Term when we will share ideas from our experiences and ensure that we are back on track with our self-evaluation system and be ready for any Ofsted Inspections which may happen in the near future.

## **SENDCO – Sam Clarke**

At the start of the academic year Quinton were given funding for a child with Autism to have 1:1 and we were able to purchase a number of resources to support the child. Once covid-19 approached us support became limited and the main support was from our 1:1. Transition meetings with schools were done via Teams and all parents, professionals and new schools were able to join us for meetings. The professionals have been able to contact us via telephone and email if we had questions. Alveston had 2 children with 1:1 support in preschool and SEN meetings were attended. Broad Street worked closely with IDS, receiving partial inclusion funding for 1:1 support for a child in his preschool year. Normal transitions for this child took place, via Zoom and socially distanced face to face meetings, with school, parents and IDS. Broad Street also worked in collaboration with IDS for a child not yet in receipt of inclusion funding due to age. This child will receive 1:1 inclusion funding for the next academic year. Broad Street were once again successful in receiving renewed WInCKs accreditation for the year 19/20.

## **Safeguarding and Welfare – Karen Millar**

The main policy and procedure review was completed in December and memory sticks containing the complete files were distributed to each site and the Trust. All staff are encouraged to regularly visit these policies to refresh their knowledge. Each site continues to have two Safeguarding Designates to support colleagues with concerns and take the lead in referrals and all staff have continual safeguarding training, both in house and outsourced.

2020's pandemic has brought change. Families' and keyworker' links have had to be flexible to accommodate the staff's differing patterns of hours and furloughing. Continuity has been achieved by having the small staff teams that remained working throughout as main keyworkers buddying up with the rest of the team. Our sickness and illness policy went through a series of updates too as we carefully followed frequently changing Government guidelines for symptom recognition and exclusions and implemented them. Trips and outings have also been suspended and, whilst the children have adapted positively to their new normal, we look forward to getting out and about again when it is safe to do so.

## **Premises and Equipment – Michelle Smiton**

Annual checks for fire and electrical equipment, alarms, gas boilers and PAT testing have been carried out resulting in all 3 sites having emergency lights replaced. MDK cleaning continue to clean all sites and Alveston also employ an additional cleaner, Quinton and Broad Street have had additional deep cleans. Cleaning companies were suspended over lockdown and staff did a great job of deep cleaning every day. Electricity and waste disposal are supplied by different companies for best deals, and we hope to get a VAT claim for Alveston processed for being wrongly charged.

Small repairs and maintenance have been carried out throughout the year at all sites. Small equipment was purchased as needed. Additional resources for specific children were purchased using extra funding.

## **Marketing – Pippa Evans**

After the last 6 months direct marketing does not seem so relevant however maintaining our standards and reputation is of the greatest importance now more than ever. Cygnets received positive feedback for our handling of the Lockdown and as a consequence we actually start the New Year with relatively good child numbers. Parent communication has been key, regular updates and keeping parents informed using Eylog has worked well.

Views and suggestions enable us to improve ourselves on an ongoing basis so annual feedback forms for parents, children and staff continue to be a valuable tool. Updating our prospectus and website along with Trustee 'mug shots' displayed in our settings has helped to improve understanding of the Trust overall. Keeping our website up to date has always seemed difficult to keep on top of, but by making small amendments throughout the year has worked much better and our Facebook page continues to be a positive for both existing and prospective parents. New bright blue children's uniform was purchased before Christmas and a lovely display was created for our Facebook page to show this off. Children's hats & hi-vis jackets along with staff fleeces & logo bags are still available to use when we go out on trips & outings. We remain registered with [www.daynurseries.co.uk](http://www.daynurseries.co.uk) but no longer distribute cards as there is a cost to this. We were able to hold some open events before Lockdown and staff did some lovely activities with the children during this time, some of which have been promoted through newsletters & social media. Celebrations & events will continue to take on a different form for now, but we look forward to what our sites have planned. Fundraising was also limited this year; however we have still been able to continue with some charitable donations.

Our Chair of the Trust has worked incredibly hard this year not just for us but for the Early Years sector in turn promoting Cygnets as an Organisation with the local authority, MPs, NDNA and EYA.

## **Finance – Pippa Evans**

We started the year concerned with issues relating to staff costs, underfunding and the 30-hour offer and this along with changes at our local schools particularly affected Quinton. This, however, did allow for more younger children at 8am and having less school drop-offs/pick-ups was easier to staff. We were overall feeling relatively positive about occupancy and hence income but no one could have predicted how the year would actually pan out, though with careful management of the situation we have finished the year in an 'ok' position.

Staff costs are at the front of our mind, we were able to use the furlough scheme to offset some of these costs during our partial closure, meaning we have continued to offer hours to all permanent staff and we fully intend to get back on track with the real living wage when we can.

On site bank access for managers continues to work well and the Alveston Administration Assistant has been liaising with our Accountant, since PJE went on MAT leave to make our monthly wage & PAYE payments, pension uploads and distribution of payslips.

Budgets couldn't be followed this year and we had to cut spending right back. Necessary repairs have been carried out at all 3 sites and stocks replenished for the start of the New Year. Repairs and purchases being both reported and/or completed by the end of July to allow time for end of year accounting continues to be a problem, whilst there are unusual circumstances this year, due to the pandemic, this will need organising properly next year.

|                                                |                   |    |                        |                   |
|------------------------------------------------|-------------------|----|------------------------|-------------------|
| <b>CYGNETS EDUCATION &amp; CHILDCARE TRUST</b> |                   |    | Charity No<br>(if any) | <b>1160913</b>    |
| <b>Annual accounts for the period</b>          |                   |    |                        |                   |
| Period start date                              | <b>01/09/2019</b> | To | Period end date        | <b>31/08/2020</b> |

## Section A Statement of financial activities

| Recommended categories by activity                                        | Guidance Notes | 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 |
|---------------------------------------------------------------------------|----------------|--------------------------------|-------------------------------------|-----------------------------|-------------------------|------------------------------|
| <b>Incoming resources (Note 3)</b>                                        |                |                                |                                     |                             |                         |                              |
| <b>Income and endowments from:</b>                                        |                |                                |                                     |                             |                         |                              |
| Donations and legacies                                                    | S01            | -                              | -                                   | -                           | -                       | -                            |
| <b>Charitable activities</b>                                              | S02            | 842,777                        | -                                   | -                           | 842,777                 | 901,896                      |
| Other trading activities                                                  | S03            | -                              | -                                   | -                           | -                       | -                            |
| Investments                                                               | S04            | -                              | -                                   | -                           | -                       | -                            |
| Separate material item of income                                          | S05            | -                              | -                                   | -                           | -                       | -                            |
| Other                                                                     | S06            | -                              | -                                   | -                           | -                       | -                            |
| <b>Total</b>                                                              | S07            | 842,777                        | -                                   | -                           | 842,777                 | 901,896                      |
| <b>Resources expended (Note 6)</b>                                        |                |                                |                                     |                             |                         |                              |
| <b>Expenditure on:</b>                                                    |                |                                |                                     |                             |                         |                              |
| Raising funds                                                             | S08            | -                              | -                                   | -                           | -                       | -                            |
| <b>Charitable activities</b>                                              | S09            | 847,251                        | -                                   | -                           | 847,251                 | 899,348                      |
| Separate material item of expense                                         | S10            | -                              | -                                   | -                           | -                       | -                            |
| <b>Governance Costs</b>                                                   | S11            | 2,492                          | -                                   | -                           | 2,492                   | 3,702                        |
| <b>Total</b>                                                              | S12            | 849,743                        | -                                   | -                           | 849,743                 | 903,050                      |
| <b>Net income/(expenditure) before investment gains/(losses)</b>          |                |                                |                                     |                             |                         |                              |
|                                                                           | S13            | - 6,966                        | -                                   | -                           | - 6,966                 | - 1,154                      |
| Net gains/(losses) on investments                                         | S14            | -                              | -                                   | -                           | -                       | -                            |
| <b>Net income/(expenditure)</b>                                           | S15            | - 6,966                        | -                                   | -                           | - 6,966                 | - 1,154                      |
| <b>Extraordinary items</b>                                                | S16            | -                              | -                                   | -                           | -                       | -                            |
| <b>Transfers between funds</b>                                            | S17            | -                              | -                                   | -                           | -                       | -                            |
| <b>Other recognised gains/(losses):</b>                                   |                |                                |                                     |                             |                         |                              |
| Gains and losses on revaluation of fixed assets for the charity's own use | S18            | -                              | -                                   | -                           | -                       | -                            |
| Other gains/(losses)                                                      | S19            | -                              | -                                   | -                           | -                       | -                            |
| <b>Net movement in funds</b>                                              | S20            | - 6,966                        | -                                   | -                           | - 6,966                 | - 1,154                      |
| <b>Reconciliation of funds:</b>                                           |                |                                |                                     |                             |                         |                              |
| Total funds brought forward                                               | S21            | 125,013                        | -                                   | -                           | 125,013                 | 126,167                      |
| <b>Total funds carried forward</b>                                        | S22            | 118,047                        | -                                   | -                           | 118,047                 | 126,167                      |

## Section B Balance sheet

|                                                       |             | Guidance Notes | Unrestricted funds<br>£<br>F01 | Restricted income funds<br>£<br>F02 | Endowment funds<br>£<br>F03 | Total this year<br>£<br>F04 | Total last year<br>£<br>F05 |
|-------------------------------------------------------|-------------|----------------|--------------------------------|-------------------------------------|-----------------------------|-----------------------------|-----------------------------|
| <b>Fixed assets</b>                                   |             |                |                                |                                     |                             |                             |                             |
| Intangible assets                                     | (Note 15)   | B01            | -                              | -                                   | -                           | -                           | -                           |
| Tangible assets                                       | (Note 14)   | B02            | 1,577                          | -                                   | -                           | 1,577                       | 2,103                       |
| Heritage assets                                       | (Note 16)   | B03            | -                              | -                                   | -                           | -                           | -                           |
| Investments                                           | (Note 17)   | B04            | -                              | -                                   | -                           | -                           | -                           |
| <b>Total fixed assets</b>                             |             | B05            | 1,577                          | -                                   | -                           | 1,577                       | 2,103                       |
| <b>Current assets</b>                                 |             |                |                                |                                     |                             |                             |                             |
| Stocks                                                | (Note 18)   | B06            | -                              | -                                   | -                           | -                           | -                           |
| Debtors                                               | (Note 19)   | B07            | 13,866                         | -                                   | -                           | 13,866                      | 8,198                       |
| Investments                                           | (Note 17.4) | B08            | -                              | -                                   | -                           | -                           | -                           |
| Cash at bank and in hand                              | (Note 24)   | B09            | 125,903                        | -                                   | -                           | 125,903                     | 131,922                     |
| <b>Total current assets</b>                           |             | B10            | 139,769                        | -                                   | -                           | 139,769                     | 140,120                     |
| <b>Creditors: amounts falling due within one year</b> | (Note 20)   | B11            | 23,299                         | -                                   | -                           | 23,299                      | 17,210                      |
| <b>Net current assets/(liabilities)</b>               |             | B12            | 116,470                        | -                                   | -                           | 116,470                     | 122,910                     |
| <b>Total assets less current liabilities</b>          |             | B13            | 118,047                        | -                                   | -                           | 118,047                     | 125,013                     |
| <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            | 118,047                        | -                                   | -                           | 118,047                     | 125,013                     |
| <b>Funds of the Charity</b>                           |             |                |                                |                                     |                             |                             |                             |
| Endowment funds                                       | (Note 27)   | B17            | -                              | -                                   | -                           | -                           | -                           |
| Restricted income funds                               | (Note 27)   | B18            | -                              | -                                   | -                           | -                           | -                           |
| Unrestricted funds                                    |             | B19            | 118,047                        | -                                   | -                           | 118,047                     | 125,013                     |
| Revaluation reserve                                   |             | B20            | -                              | -                                   | -                           | -                           | -                           |
| <b>Total funds</b>                                    |             | B21            | 118,047                        | -                                   | -                           | 118,047                     | 125,013                     |

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

| Signature | Print Name | Date of approval<br>dd/mm/yyyy |
|-----------|------------|--------------------------------|
|           |            |                                |
|           |            |                                |

## Note 1 Basis of preparation

**This section should be completed by all charities.**

## 1.1 Basis of accounting

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

The accounts have been prepared in accordance with:

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

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

\* -Tick as appropriate

## 1.2 Going concern

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

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

Not Applicable

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

Not Applicable

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

Not Applicable

## 1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note { 2.2 }.

- Yes\* ☒
- No\* ☐ \* -Tick as appropriate

**Please disclose:**

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

## 1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

- Yes\* ☒
- No\* ☐ \* -Tick as appropriate

**Please disclose:**

|                                                                                                                  |                |
|------------------------------------------------------------------------------------------------------------------|----------------|
| <b>(i) the nature of any changes;</b>                                                                            | Not applicable |
| <b>(ii) the effect of the change on income and expense or assets and liabilities for the current period; and</b> | Not applicable |
| <b>(iii) where practicable, the effect of the change in one or more future periods.</b>                          | 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\* ☐ \* -Tick as appropriate

**Please disclose:**

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

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

|                                       | Start of<br>period | End of<br>period |
|---------------------------------------|--------------------|------------------|
|                                       | £                  | £                |
| Fund balances as previously<br>stated |                    |                  |
| <i>Adjustments:</i>                   |                    |                  |

Fund balance as restated

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

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

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>                             | These are included in the Statement of Financial Activities (SoFA) when: <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>                                                                                                                                                                                                                                    | Yes<br><input checked="" type="checkbox"/> | No<br><input type="checkbox"/> | N/a<br><input type="checkbox"/> |
| <b>Offsetting</b>                                        | There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.                                                                                                                                                                                                                                                                                                                                                                                                                                | Yes<br><input checked="" type="checkbox"/> | No<br><input type="checkbox"/> | N/a<br><input type="checkbox"/> |
| <b>Grants and donations</b>                              | Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).                                                                                                                                                                                                                                                                                                                                                                                                                                         | Yes<br><input checked="" type="checkbox"/> | No<br><input type="checkbox"/> | N/a<br><input type="checkbox"/> |
| <b>Legacies</b>                                          | 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).<br><br>Legacies are included in the SoFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met. | Yes<br><input checked="" type="checkbox"/> | No<br><input type="checkbox"/> | N/a<br><input type="checkbox"/> |
| <b>Government grants</b>                                 | The charity has received government grants in the reporting period                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Yes<br><input checked="" type="checkbox"/> | No<br><input type="checkbox"/> | N/a<br><input type="checkbox"/> |
| <b>Tax reclaims on donations and gifts</b>               | Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.                                                                                                                                                                                                                                                  | Yes<br><input checked="" type="checkbox"/> | No<br><input type="checkbox"/> | N/a<br><input type="checkbox"/> |
| <b>Contractual income and performance related grants</b> | This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.                                                                                                                                                                                                                                                                                                                                                                                                                                    | Yes<br><input checked="" type="checkbox"/> | No<br><input type="checkbox"/> | N/a<br><input type="checkbox"/> |
| <b>Donated goods</b>                                     | Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Yes<br><input checked="" type="checkbox"/> | No<br><input type="checkbox"/> | N/a<br><input type="checkbox"/> |
|                                                          | The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.                                                                                                                                                                                                                                | Yes<br><input checked="" type="checkbox"/> | No<br><input type="checkbox"/> | N/a<br><input type="checkbox"/> |
|                                                          | Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.                                                                                                             | Yes<br><input checked="" type="checkbox"/> | No<br><input type="checkbox"/> | N/a<br><input type="checkbox"/> |
|                                                          | Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.                                                                                                                                                                                                                                                                                                                                                                                                                       | Yes<br><input checked="" type="checkbox"/> | No<br><input type="checkbox"/> | N/a<br><input type="checkbox"/> |
|                                                          | Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Yes<br><input checked="" type="checkbox"/> | No<br><input type="checkbox"/> | N/a<br><input type="checkbox"/> |
| <b>Donated services and facilities</b>                   | Donated services and facilities are included in the SoFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.                                                                                                                                                                                                                                                                                                                                                                                                     | Yes<br><input checked="" type="checkbox"/> | No<br><input type="checkbox"/> | N/a<br><input type="checkbox"/> |
|                                                          | Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SoFA.                                                                                                                                                                                                                                                                                                                                                                                        | Yes<br><input checked="" type="checkbox"/> | No<br><input type="checkbox"/> | N/a<br><input type="checkbox"/> |
| <b>Support costs</b>                                     | The charity has incurred expenditure on support costs.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Yes<br><input checked="" type="checkbox"/> | No<br><input type="checkbox"/> | N/a<br><input type="checkbox"/> |
| <b>Volunteer help</b>                                    | The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Yes<br><input checked="" type="checkbox"/> | No<br><input type="checkbox"/> | N/a<br><input type="checkbox"/> |
| <b>Income from interest, royalties and dividends</b>     | This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.                                                                                                                                                                                                                                                                                                                                                                                                                                                               | Yes<br><input checked="" type="checkbox"/> | No<br><input type="checkbox"/> | N/a<br><input type="checkbox"/> |
| <b>Income from membership subscriptions</b>              | Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Yes<br><input checked="" type="checkbox"/> | No<br><input type="checkbox"/> | N/a<br><input type="checkbox"/> |
|                                                          | Memberships subscriptions which gives a member the right to buy services or other                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | Yes<br><input checked="" type="checkbox"/> | No<br><input type="checkbox"/> | N/a<br><input type="checkbox"/> |

|                                                      |                                                                                                                                                                                                                                                                                                                                               |                                                                                                                                                                     |      |    |     |     |    |     |   |  |  |
|------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|----|-----|-----|----|-----|---|--|--|
|                                                      | membership subscriptions which gives a member the right to buy our food or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.                                                                                                                                      | <table border="1"> <tr> <td>✓</td> <td></td> <td></td> </tr> <tr> <td>Yes</td> <td>No</td> <td>N/a</td> </tr> </table>                                              | ✓    |    |     | Yes | No | N/a |   |  |  |
| ✓                                                    |                                                                                                                                                                                                                                                                                                                                               |                                                                                                                                                                     |      |    |     |     |    |     |   |  |  |
| Yes                                                  | No                                                                                                                                                                                                                                                                                                                                            | N/a                                                                                                                                                                 |      |    |     |     |    |     |   |  |  |
| <b>Settlement of insurance claims</b>                | Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.                                                                                                                                                       | <table border="1"> <tr> <td>✓</td> <td></td> <td></td> </tr> <tr> <td>Yes</td> <td>No</td> <td>N/a</td> </tr> </table>                                              | ✓    |    |     | Yes | No | N/a |   |  |  |
| ✓                                                    |                                                                                                                                                                                                                                                                                                                                               |                                                                                                                                                                     |      |    |     |     |    |     |   |  |  |
| Yes                                                  | No                                                                                                                                                                                                                                                                                                                                            | N/a                                                                                                                                                                 |      |    |     |     |    |     |   |  |  |
| <b>Investment gains and losses</b>                   | This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.                                                                                                                                                         | <table border="1"> <tr> <td>✓</td> <td></td> <td></td> </tr> </table>                                                                                               | ✓    |    |     |     |    |     |   |  |  |
| ✓                                                    |                                                                                                                                                                                                                                                                                                                                               |                                                                                                                                                                     |      |    |     |     |    |     |   |  |  |
| <b>2.3 EXPENDITURE AND LIABILITIES</b>               |                                                                                                                                                                                                                                                                                                                                               |                                                                                                                                                                     |      |    |     |     |    |     |   |  |  |
| <b>Liability recognition</b>                         | Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.                                                                                                          | <table border="1"> <tr> <td>Yes</td> <td>No</td> <td>N/a</td> </tr> <tr> <td>✓</td> <td></td> <td></td> </tr> </table>                                              | Yes  | No | N/a | ✓   |    |     |   |  |  |
| Yes                                                  | No                                                                                                                                                                                                                                                                                                                                            | N/a                                                                                                                                                                 |      |    |     |     |    |     |   |  |  |
| ✓                                                    |                                                                                                                                                                                                                                                                                                                                               |                                                                                                                                                                     |      |    |     |     |    |     |   |  |  |
| <b>Governance and support costs</b>                  | Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.                                                                                                                        | <table border="1"> <tr> <td>Yes</td> <td>No</td> <td>N/a</td> </tr> <tr> <td>✓</td> <td></td> <td></td> </tr> </table>                                              | Yes  | No | N/a | ✓   |    |     |   |  |  |
| Yes                                                  | No                                                                                                                                                                                                                                                                                                                                            | N/a                                                                                                                                                                 |      |    |     |     |    |     |   |  |  |
| ✓                                                    |                                                                                                                                                                                                                                                                                                                                               |                                                                                                                                                                     |      |    |     |     |    |     |   |  |  |
|                                                      | Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.                                                                        | <table border="1"> <tr> <td>Yes</td> <td>No</td> <td>N/a</td> </tr> <tr> <td>✓</td> <td></td> <td></td> </tr> </table>                                              | Yes  | No | N/a | ✓   |    |     |   |  |  |
| Yes                                                  | No                                                                                                                                                                                                                                                                                                                                            | N/a                                                                                                                                                                 |      |    |     |     |    |     |   |  |  |
| ✓                                                    |                                                                                                                                                                                                                                                                                                                                               |                                                                                                                                                                     |      |    |     |     |    |     |   |  |  |
| <b>Grants with performance conditions</b>            | Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.                                                                                         | <table border="1"> <tr> <td>Yes</td> <td>No</td> <td>N/a</td> </tr> <tr> <td>✓</td> <td></td> <td></td> </tr> </table>                                              | Yes  | No | N/a | ✓   |    |     |   |  |  |
| Yes                                                  | No                                                                                                                                                                                                                                                                                                                                            | N/a                                                                                                                                                                 |      |    |     |     |    |     |   |  |  |
| ✓                                                    |                                                                                                                                                                                                                                                                                                                                               |                                                                                                                                                                     |      |    |     |     |    |     |   |  |  |
| <b>Grants payable without performance conditions</b> | Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.                                                                                                                                                    | <table border="1"> <tr> <td>Yes</td> <td>No</td> <td>N/a</td> </tr> <tr> <td>✓</td> <td></td> <td></td> </tr> </table>                                              | Yes  | No | N/a | ✓   |    |     |   |  |  |
| Yes                                                  | No                                                                                                                                                                                                                                                                                                                                            | N/a                                                                                                                                                                 |      |    |     |     |    |     |   |  |  |
| ✓                                                    |                                                                                                                                                                                                                                                                                                                                               |                                                                                                                                                                     |      |    |     |     |    |     |   |  |  |
| <b>Redundancy cost</b>                               | The charity made no redundancy payments during the reporting period.                                                                                                                                                                                                                                                                          | <table border="1"> <tr> <td>Yes</td> <td>No</td> <td>N/a</td> </tr> <tr> <td>✓</td> <td></td> <td></td> </tr> </table>                                              | Yes  | No | N/a | ✓   |    |     |   |  |  |
| Yes                                                  | No                                                                                                                                                                                                                                                                                                                                            | N/a                                                                                                                                                                 |      |    |     |     |    |     |   |  |  |
| ✓                                                    |                                                                                                                                                                                                                                                                                                                                               |                                                                                                                                                                     |      |    |     |     |    |     |   |  |  |
| <b>Deferred income</b>                               | No material item of deferred income has been included in the accounts.                                                                                                                                                                                                                                                                        | <table border="1"> <tr> <td>Yes</td> <td>No</td> <td>N/a</td> </tr> <tr> <td>✓</td> <td></td> <td></td> </tr> </table>                                              | Yes  | No | N/a | ✓   |    |     |   |  |  |
| Yes                                                  | No                                                                                                                                                                                                                                                                                                                                            | N/a                                                                                                                                                                 |      |    |     |     |    |     |   |  |  |
| ✓                                                    |                                                                                                                                                                                                                                                                                                                                               |                                                                                                                                                                     |      |    |     |     |    |     |   |  |  |
| <b>Creditors</b>                                     | The charity has creditors which are measured at settlement amounts less any trade discounts                                                                                                                                                                                                                                                   | <table border="1"> <tr> <td>Yes</td> <td>No</td> <td>N/a</td> </tr> <tr> <td>✓</td> <td></td> <td></td> </tr> </table>                                              | Yes  | No | N/a | ✓   |    |     |   |  |  |
| Yes                                                  | No                                                                                                                                                                                                                                                                                                                                            | N/a                                                                                                                                                                 |      |    |     |     |    |     |   |  |  |
| ✓                                                    |                                                                                                                                                                                                                                                                                                                                               |                                                                                                                                                                     |      |    |     |     |    |     |   |  |  |
| <b>Provisions for liabilities</b>                    | A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date                                                                                                                                                       | <table border="1"> <tr> <td>Yes</td> <td>No</td> <td>N/a</td> </tr> <tr> <td>✓</td> <td></td> <td></td> </tr> </table>                                              | Yes  | No | N/a | ✓   |    |     |   |  |  |
| Yes                                                  | No                                                                                                                                                                                                                                                                                                                                            | N/a                                                                                                                                                                 |      |    |     |     |    |     |   |  |  |
| ✓                                                    |                                                                                                                                                                                                                                                                                                                                               |                                                                                                                                                                     |      |    |     |     |    |     |   |  |  |
| <b>Basic financial instruments</b>                   | The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.                                                                                                                                                       | <table border="1"> <tr> <td>Yes</td> <td>No</td> <td>N/a</td> </tr> <tr> <td>✓</td> <td></td> <td></td> </tr> </table>                                              | Yes  | No | N/a | ✓   |    |     |   |  |  |
| Yes                                                  | No                                                                                                                                                                                                                                                                                                                                            | N/a                                                                                                                                                                 |      |    |     |     |    |     |   |  |  |
| ✓                                                    |                                                                                                                                                                                                                                                                                                                                               |                                                                                                                                                                     |      |    |     |     |    |     |   |  |  |
| <b>2.4 ASSETS</b>                                    |                                                                                                                                                                                                                                                                                                                                               |                                                                                                                                                                     |      |    |     |     |    |     |   |  |  |
| <b>Tangible fixed assets for use by charity</b>      | These are capitalised if they can be used for more than one year, and cost at least                                                                                                                                                                                                                                                           | <table border="1"> <tr> <td>£500</td> <td></td> <td></td> </tr> <tr> <td>Yes</td> <td>No</td> <td>N/a</td> </tr> <tr> <td>✓</td> <td></td> <td></td> </tr> </table> | £500 |    |     | Yes | No | N/a | ✓ |  |  |
| £500                                                 |                                                                                                                                                                                                                                                                                                                                               |                                                                                                                                                                     |      |    |     |     |    |     |   |  |  |
| Yes                                                  | No                                                                                                                                                                                                                                                                                                                                            | N/a                                                                                                                                                                 |      |    |     |     |    |     |   |  |  |
| ✓                                                    |                                                                                                                                                                                                                                                                                                                                               |                                                                                                                                                                     |      |    |     |     |    |     |   |  |  |
|                                                      | They are valued at cost.                                                                                                                                                                                                                                                                                                                      |                                                                                                                                                                     |      |    |     |     |    |     |   |  |  |
|                                                      | The depreciation rates and methods used are disclosed in note 9.2.                                                                                                                                                                                                                                                                            |                                                                                                                                                                     |      |    |     |     |    |     |   |  |  |
| <b>Intangible fixed assets</b>                       | 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                                                                           | <table border="1"> <tr> <td>Yes</td> <td>No</td> <td>N/a</td> </tr> <tr> <td>✓</td> <td></td> <td></td> </tr> </table>                                              | Yes  | No | N/a | ✓   |    |     |   |  |  |
| Yes                                                  | No                                                                                                                                                                                                                                                                                                                                            | N/a                                                                                                                                                                 |      |    |     |     |    |     |   |  |  |
| ✓                                                    |                                                                                                                                                                                                                                                                                                                                               |                                                                                                                                                                     |      |    |     |     |    |     |   |  |  |
|                                                      | They are valued at cost.                                                                                                                                                                                                                                                                                                                      | <table border="1"> <tr> <td>Yes</td> <td>No</td> <td>N/a</td> </tr> <tr> <td>✓</td> <td></td> <td></td> </tr> </table>                                              | Yes  | No | N/a | ✓   |    |     |   |  |  |
| Yes                                                  | No                                                                                                                                                                                                                                                                                                                                            | N/a                                                                                                                                                                 |      |    |     |     |    |     |   |  |  |
| ✓                                                    |                                                                                                                                                                                                                                                                                                                                               |                                                                                                                                                                     |      |    |     |     |    |     |   |  |  |
| <b>Heritage assets</b>                               | 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.                      | <table border="1"> <tr> <td>Yes</td> <td>No</td> <td>N/a</td> </tr> <tr> <td>✓</td> <td></td> <td></td> </tr> </table>                                              | Yes  | No | N/a | ✓   |    |     |   |  |  |
| Yes                                                  | No                                                                                                                                                                                                                                                                                                                                            | N/a                                                                                                                                                                 |      |    |     |     |    |     |   |  |  |
| ✓                                                    |                                                                                                                                                                                                                                                                                                                                               |                                                                                                                                                                     |      |    |     |     |    |     |   |  |  |
|                                                      | They are valued at cost.                                                                                                                                                                                                                                                                                                                      | <table border="1"> <tr> <td>Yes</td> <td>No</td> <td>N/a</td> </tr> <tr> <td>✓</td> <td></td> <td></td> </tr> </table>                                              | Yes  | No | N/a | ✓   |    |     |   |  |  |
| Yes                                                  | No                                                                                                                                                                                                                                                                                                                                            | N/a                                                                                                                                                                 |      |    |     |     |    |     |   |  |  |
| ✓                                                    |                                                                                                                                                                                                                                                                                                                                               |                                                                                                                                                                     |      |    |     |     |    |     |   |  |  |
| <b>Investments</b>                                   | 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. | <table border="1"> <tr> <td>Yes</td> <td>No</td> <td>N/a</td> </tr> <tr> <td>✓</td> <td></td> <td></td> </tr> </table>                                              | Yes  | No | N/a | ✓   |    |     |   |  |  |
| Yes                                                  | No                                                                                                                                                                                                                                                                                                                                            | N/a                                                                                                                                                                 |      |    |     |     |    |     |   |  |  |
| ✓                                                    |                                                                                                                                                                                                                                                                                                                                               |                                                                                                                                                                     |      |    |     |     |    |     |   |  |  |
|                                                      | 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                                                                                                                                                                             | <table border="1"> <tr> <td>Yes</td> <td>No</td> <td>N/a</td> </tr> <tr> <td>✓</td> <td></td> <td></td> </tr> </table>                                              | Yes  | No | N/a | ✓   |    |     |   |  |  |
| Yes                                                  | No                                                                                                                                                                                                                                                                                                                                            | N/a                                                                                                                                                                 |      |    |     |     |    |     |   |  |  |
| ✓                                                    |                                                                                                                                                                                                                                                                                                                                               |                                                                                                                                                                     |      |    |     |     |    |     |   |  |  |
| <b>Stocks and work in progress</b>                   | Stocks held for sale as part of non-charitable trade are measured at the lower of cost or net realisable value.                                                                                                                                                                                                                               | <table border="1"> <tr> <td>Yes</td> <td>No</td> <td>N/a</td> </tr> <tr> <td>✓</td> <td></td> <td></td> </tr> </table>                                              | Yes  | No | N/a | ✓   |    |     |   |  |  |
| 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.                                                                                                                                                                                   | <table border="1"> <tr> <td>Yes</td> <td>No</td> <td>N/a</td> </tr> <tr> <td>✓</td> <td></td> <td></td> </tr> </table>                                              | Yes  | No | N/a | ✓   |    |     |   |  |  |
| Yes                                                  | No                                                                                                                                                                                                                                                                                                                                            | N/a                                                                                                                                                                 |      |    |     |     |    |     |   |  |  |
| ✓                                                    |                                                                                                                                                                                                                                                                                                                                               |                                                                                                                                                                     |      |    |     |     |    |     |   |  |  |
|                                                      | Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.                                                                                                                                                                                                                                         | <table border="1"> <tr> <td>Yes</td> <td>No</td> <td>N/a</td> </tr> <tr> <td>✓</td> <td></td> <td></td> </tr> </table>                                              | Yes  | No | N/a | ✓   |    |     |   |  |  |
| Yes                                                  | No                                                                                                                                                                                                                                                                                                                                            | N/a                                                                                                                                                                 |      |    |     |     |    |     |   |  |  |
| ✓                                                    |                                                                                                                                                                                                                                                                                                                                               |                                                                                                                                                                     |      |    |     |     |    |     |   |  |  |

|                                  |                                                                                                                                                                                                                                                                                                                                                 |                                     |                          |                          |
|----------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------|--------------------------|--------------------------|
| <b>Debtors</b>                   | 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                      |
|                                  |                                                                                                                                                                                                                                                                                                                                                 | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| <b>Current asset investments</b> | 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                      |
|                                  |                                                                                                                                                                                                                                                                                                                                                 | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
|                                  | They are valued at fair value except where they qualify as basic financial instruments.                                                                                                                                                                                                                                                         | Yes                                 | No                       | N/a                      |
|                                  |                                                                                                                                                                                                                                                                                                                                                 | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

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

## Note 3

## Analysis of income

|                                   |                                                                            | Unrestricted funds | Restricted income funds | Endowment funds | Total funds<br>£ | Prior year<br>£ |
|-----------------------------------|----------------------------------------------------------------------------|--------------------|-------------------------|-----------------|------------------|-----------------|
| Analysis                          |                                                                            |                    |                         |                 |                  |                 |
| Donations and legacies:           | Donations and gifts                                                        | -                  | -                       | -               | -                | -               |
|                                   | Gift Aid                                                                   | -                  | -                       | -               | -                | -               |
|                                   | Legacies                                                                   | -                  | -                       | -               | -                | -               |
|                                   | General grants provided by government/other charities                      | -                  | -                       | -               | -                | -               |
|                                   | Membership subscriptions and sponsorships which are in substance donations | -                  | -                       | -               | -                | -               |
|                                   | Donated goods, facilities and services                                     | -                  | -                       | -               | -                | -               |
|                                   | Other                                                                      | -                  | -                       | -               | -                | -               |
| Total                             |                                                                            | -                  | -                       | -               | -                | -               |
| Charitable activities:            | Fees for Charitable Childcare Services                                     | 764,496            | -                       | -               | 764,496          | 899,924         |
|                                   | Government Grants                                                          | 77,676             | -                       | -               | 77,676           | -               |
|                                   | Other Income                                                               | 527                | -                       | -               | 527              | 1,883           |
|                                   | Bank Interest                                                              | 78                 | -                       | -               | 78               | 89              |
|                                   |                                                                            | -                  | -                       | -               | -                | -               |
|                                   |                                                                            | -                  | -                       | -               | -                | -               |
|                                   | Other                                                                      | -                  | -                       | -               | -                | -               |
| Total                             |                                                                            | 842,777            | -                       | -               | 842,777          | 901,896         |
| Other trading activities:         |                                                                            | -                  | -                       | -               | -                | -               |
|                                   |                                                                            | -                  | -                       | -               | -                | -               |
|                                   |                                                                            | -                  | -                       | -               | -                | -               |
|                                   | Other                                                                      | -                  | -                       | -               | -                | -               |
| Total                             |                                                                            | -                  | -                       | -               | -                | -               |
| Income from investments:          | Interest income                                                            | -                  | -                       | -               | -                | -               |
|                                   | Dividend income                                                            | -                  | -                       | -               | -                | -               |
|                                   | Rental and leasing income                                                  | -                  | -                       | -               | -                | -               |
|                                   | Other                                                                      | -                  | -                       | -               | -                | -               |
| Total                             |                                                                            | -                  | -                       | -               | -                | -               |
| 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                      |                                                                            | 842,777            | -                       | -               | 842,777          | 901,896         |

## Note 4

## Analysis of receipts of government grants

|                    | Description                      | This year<br>£ | Last year<br>£ |
|--------------------|----------------------------------|----------------|----------------|
| Government grant 1 | Coronavirus CJRS furlough grants | 77,676         | -              |
| Government grant 2 |                                  | -              | -              |
| Government grant 3 |                                  | -              | -              |
| Other              |                                  | -              | -              |
|                    | <b>Total</b>                     | <b>77,676</b>  | <b>-</b>       |

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

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

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

|                 | <b>This year<br/>£</b> | <b>Last year<br/>£</b> |
|-----------------|------------------------|------------------------|
| Seconded staff  | -                      | -                      |
| Use of property | -                      | -                      |
| Other           | -                      | -                      |
|                 | -                      | -                      |

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

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

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

**Note 6 Analysis of expenditure**

|                                             |                                                                         | Unrestricted funds | Restricted income funds | Endowment funds | Total funds<br>£ | Prior year<br>£ |
|---------------------------------------------|-------------------------------------------------------------------------|--------------------|-------------------------|-----------------|------------------|-----------------|
|                                             | <b>Analysis</b>                                                         |                    |                         |                 |                  |                 |
| <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> | Wages & salaries, agency staff etc                                      | 695,993            | -                       | -               | 695,993          | 734,018         |
|                                             | Rent, rates, light, heat and insurance                                  | 80,294             | -                       | -               | 80,294           | 82,416          |
|                                             | Repairs & maintenance                                                   | 19,363             | -                       | -               | 19,363           | 18,043          |
|                                             | Telephone, stationery & office costs                                    | 14,346             | -                       | -               | 14,346           | 19,186          |
|                                             | Legal & professional fees                                               | 4,790              | -                       | -               | 4,790            | 5,059           |
|                                             | Bank charges & interest                                                 | 134                | -                       | -               | 134              | 155             |
|                                             | Refreshments, food, craft etc                                           | 31,536             | -                       | -               | 31,536           | 39,391          |
|                                             | Other costs & depreciation                                              | 795                | -                       | -               | 795              | 1,080           |
|                                             |                                                                         | -                  | -                       | -               | -                | -               |
|                                             | <b>Total expenditure on charitable activities</b>                       | 847,251            | -                       | -               | 847,251          | 899,348         |
| <b>Separate material item of expense</b>    |                                                                         | -                  | -                       | -               | -                | -               |
|                                             |                                                                         | -                  | -                       | -               | -                | -               |
|                                             |                                                                         | -                  | -                       | -               | -                | -               |
|                                             |                                                                         | -                  | -                       | -               | -                | -               |
|                                             | <b>Total</b>                                                            | -                  | -                       | -               | -                | -               |

**Other**

|                                |              |          |          |              |              |
|--------------------------------|--------------|----------|----------|--------------|--------------|
| Governance Costs               | 2,492        | -        | -        | 2,492        | 3,702        |
|                                | -            | -        | -        | -            | -            |
|                                | -            | -        | -        | -            | -            |
|                                | -            | -        | -        | -            | -            |
|                                | -            | -        | -        | -            | -            |
| <b>Total other expenditure</b> | <b>2,492</b> | <b>-</b> | <b>-</b> | <b>2,492</b> | <b>3,702</b> |

**TOTAL EXPENDITURE**

|         |   |   |         |         |
|---------|---|---|---------|---------|
| 849,743 | - | - | 849,743 | 903,050 |
|---------|---|---|---------|---------|

**Other information:**

**Analysis of expenditure on charitable activities**

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

Prior year expenditure on charitable activities can be analysed as follows:

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

**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      |             | -              | -              |
| Extraordinary item 2      |             | -              | -              |
|                           |             | -              | -              |
| Extraordinary item 3      |             | -              | -              |
| Extraordinary item 4      |             | -              | -              |
| Total extraordinary items |             | -              | -              |

## 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.

| Description/name of party | Related party (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.*

| Support cost<br>(examples) | Raising funds | Activity 1 | Activity 2 | Activity 3 | Grand total | Basis of<br>allocation |
|----------------------------|---------------|------------|------------|------------|-------------|------------------------|
|                            | £             | £          | £          | £          | £           | (Describe<br>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.*

**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**

| <b>This year<br/>£</b> | <b>Last year<br/>£</b> |
|------------------------|------------------------|
| 450                    | 450                    |
| 0                      | 0                      |
| 0                      | 0                      |
| 2042                   | 3252                   |

## Note 11

## Paid employees

Please complete this note if the charity has any employees.

## 11.1 Staff Costs

|                                             | This year<br>£ | Last year<br>£ |
|---------------------------------------------|----------------|----------------|
| Salaries and wages                          | 621,258        | 618,458        |
| Social security costs                       | 37,021         | 41,625         |
| Pension costs (defined contribution scheme) | 22,560         | 18,076         |
| Other employee costs                        | -              | -              |
| <b>Total staff costs</b>                    | <b>680,839</b> | <b>678,159</b> |

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

None

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

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

1

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

Please provide the total amount paid to key management personnel (includes trustees and senior management) for their services to the charity

No pay for Trustees and senior manager pay was £ 34,628

## 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 | 33                  | 33                  |
| Governance            | -                   | -                   |
| Other                 | -                   | -                   |
| <b>Total</b>          | <b>33</b>           | <b>33</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**

N/A

**Please state the legal authority or reason for making the payment**

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

### 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.)**

**The extent of redundancy funding at the balance sheet date**

**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                                                                                                               | £22,560                                                                                                    |
| Please explain the basis for allocating the liability and expense of defined contribution pension scheme between activities and between restricted and unrestricted funds. | The charity only has one unrestricted activity being that of the provision of Chritable Childcare Services |

**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.                      | N/A |
| Please provide such information as is available about the plan's surplus or deficit and the implications, if any, for the reporting charity |     |

**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 | N/A |
|                                                                                                                                                              |     |

**Note 13 Grantmaking**

*Please complete this note if the charity made any grants or donations which in aggregate form a material part of the charitable activities undertaken.*

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

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

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

**13.2 Grants made to institutions**

*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*

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

**Note 14 Tangible fixed assets**

*Please complete this note if the charity has any tangible fixed assets*

**14.1 Cost or valuation**

|                              | Freehold land<br>& buildings | Other land &<br>buildings | Plant,<br>machinery and<br>motor vehicles | Fixtures,<br>fittings and<br>equipment | Total |
|------------------------------|------------------------------|---------------------------|-------------------------------------------|----------------------------------------|-------|
|                              | £                            | £                         | £                                         | £                                      | £     |
| At the beginning of the year | -                            | -                         | -                                         | 6,460                                  | 6,460 |
| Additions                    | -                            | -                         | -                                         | -                                      | -     |
| Revaluations                 | -                            | -                         | -                                         | -                                      | -     |
| Disposals                    | -                            | -                         | -                                         | -                                      | -     |
| Transfers *                  | -                            | -                         | -                                         | -                                      | -     |
| At end of the year           | -                            | -                         | -                                         | 6,460                                  | 6,460 |

**14.2 Depreciation and impairments**

| <b>**Basis</b> | SL or RB | SL or RB | SL or RB | RB  | RB | Straight Line<br>("SL") or<br>Reducing<br>Balance<br>("RB") |
|----------------|----------|----------|----------|-----|----|-------------------------------------------------------------|
| <b>** Rate</b> |          |          |          | 25% |    |                                                             |

|                          |   |   |   |       |       |
|--------------------------|---|---|---|-------|-------|
| At beginning of the year | - | - | - | 4,357 | 4,357 |
| Disposals                | - | - | - | -     | -     |
| Depreciation             | - | - | - | 526   | 526   |
| Impairment               | - | - | - | -     | -     |
| Transfers*               | - | - | - | -     | -     |
| At end of the year       | - | - | - | 4,883 | 4,883 |

**14.3 Net book value**

|                                             |   |   |   |       |       |
|---------------------------------------------|---|---|---|-------|-------|
| Net book value at the beginning of the year | - | - | - | 2,103 | 2,103 |
| Net book value at the end of the year       | - | - | - | 1,577 | 1,577 |

**14.4 Impairment**

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

N/A

#### 14.5 Revaluation

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

**the effective date of the revaluation**

N/A

**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.**

#### 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.**

N/A

**(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.**

\* The "transfers" row is for movements between fixed asset categories.

\*\* Please indicate the method of depreciation by deleting the method not applicable (SL = straight

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

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

**15.2 Amortisation and impairments**

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

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

**15.3 Net book value**

|                                             |   |   |   |   |
|---------------------------------------------|---|---|---|---|
| Nat 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

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

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

## 15.6 Revaluation

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

**the effective date of the revaluation**

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

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

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

**the methods applied**

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

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

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

## 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.**

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

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

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

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

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\* The "transfers" row is for movements between fixed asset categories.

\*\* Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction

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

(i) Explain the nature and scale of heritage assets held.

(ii) Explain the policy for the acquisition, preservation, management and disposal of heritage assets.

**16.2 Cost or valuation**

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

**16.3 Depreciation and impairments**

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

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

**16.4 Net book value**

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

**16.5 Impairment***Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.***16.6 Revaluation***If an accounting policy of revaluation is adopted, please provide:**the effective date of the revaluation**the name of independent valuer, if applicable**qualifications of independent valuer**the methods applied and significant assumptions*

any significant limitations on the valuation

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**16.7 Analysis of heritage assets by class or group distinguishing those at cost and those at valuation**

|                                                | At valuation<br>Group A | At cost Group<br>B | Total |
|------------------------------------------------|-------------------------|--------------------|-------|
|                                                | £                       | £                  | £     |
| Carrying amount at the beginning of the period | -                       | -                  | -     |
| Additions                                      | -                       | -                  | -     |
| Disposals                                      | -                       | -                  | -     |
| Depreciation/impairment                        | -                       | -                  | -     |
| Revaluation                                    | -                       | -                  | -     |
| Carrying amount at the end of period           | -                       | -                  | -     |

**16.8 Heritage assets (where heritage assets are not recognised on the balance sheet)**

(i) Explain the reason why heritage assets have not been recognised on the balance sheet.

(ii) Describe the significance and nature of heritage assets.

(iii) Disclose information that is helpful in assessing the value of heritage assets.

(iv) Explain the reason why it is not practicable to obtain a valuation of heritage assets.

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

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

|                  |                              |               |
|------------------|------------------------------|---------------|
| <b>Section C</b> | <b>Notes to the accounts</b> | <b>(cont)</b> |
|------------------|------------------------------|---------------|

**Note 17 Investment assets**

*Please complete this note if the charity has any investment assets.*

**17.1 Fixed assets investments (please provide for each class of investment)**

|                                                      | Cash & cash equivalents | Listed investments | Investment properties | Social investments | Other | Total |
|------------------------------------------------------|-------------------------|--------------------|-----------------------|--------------------|-------|-------|
| Carrying (fair) value at beginning of period         | -                       | -                  | -                     | -                  | -     | -     |
| <b>Add:</b> additions to investments during period*  | -                       | -                  | -                     | -                  | -     | -     |
| <b>Less:</b> disposals at carrying value             | -                       | -                  | -                     | -                  | -     | -     |
| <b>Less: impairments</b>                             | -                       | -                  | -                     | -                  | -     | -     |
| <b>Add: Reversal of impairments</b>                  | -                       | -                  | -                     | -                  | -     | -     |
| <b>Add/(deduct):</b> transfer in/(out) in the period | -                       | -                  | -                     | -                  | -     | -     |
| <b>Add/(deduct):</b> net gain/(loss) on revaluation  | -                       | -                  | -                     | -                  | -     | -     |
| Carrying (fair) value at end of year                 | -                       | -                  | -                     | -                  | -     | -     |

\*Please specify additions resulting from acquisitions through business combinations, if any.

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

**17.2 Please provide a breakdown of investments shown above agreeing with the balance sheet row B04 differentiating between those held at fair value and those held at cost less impairment.**

**Analysis of investments**

Cash or cash equivalents

Listed investments

Investment properties

Social investments

Other investments

Total

Grand total (Fair value at year end+Cost less impairment)

| Fair value at year end | Cost less impairment |
|------------------------|----------------------|
| £                      | £                    |
| -                      | -                    |
| -                      | -                    |
| -                      | -                    |
| -                      | -                    |
| -                      | -                    |
| -                      | -                    |
| -                      | -                    |
| -                      | -                    |
| -                      | -                    |
| -                      | -                    |

**17.3 If your charity holds investment properties, please complete the following note:**

- (i) Explain the methods and significant assumptions in determining the fair value of investment property held by the charity
- (ii) Name or independent valuer, if applicable, and relevant qualifications
- (iii) Provide details of any restrictions on the ability to realise investment property or on the remittance of income or disposal proceeds
- (iv) Explain any contractual obligations for the purchase, construction or development of investment property or for repairs, maintenance or enhancements

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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  
Listed investments  
Investment properties  
Social investments  
Other investments  
Total

**17.5 Guarantees**

Please provide details and amount of any guarantee made to or on behalf of a third party

Name of the entity or entities benefitting from those guarantees

Please explain how the guarantee furthers the charity's aims

**17.6 Concessionary loans**

Amount of concessionary loans made (Multiple loans made may be disclosed in aggregate provided that such aggregation does not obscure significant information).

| Description  | This year £ | Last year £ |
|--------------|-------------|-------------|
|              |             |             |
|              |             |             |
|              |             |             |
|              |             |             |
| <b>Total</b> |             |             |

Amount of concessionary loans received (Multiple loans received may be disclosed in aggregate provided that such aggregation does not obscure significant information).

| Description  | This year £ | Last year £ |
|--------------|-------------|-------------|
|              |             |             |
|              |             |             |
|              |             |             |
| <b>Total</b> |             |             |

Terms and conditions eg interest rate, security provided

Value of any concessionary loans which have been committed but not taken up at the reporting date

Amounts payable within 1 year

Amounts payable after more than 1 year

Amounts receivable within 1 year

Amounts receivable after more than 1 year

**17.7 Additional information**

Please provide information about the significance of investments to the charity's financial position or performance eg. terms and conditions of loans or the use of hedging to manage financial risk.

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

Where a charity has provided financial assets as a form of security, the carrying amount of the financial asset pledged as security and the terms and conditions relating to its pledge.

## Note 18

## Stocks

Please complete this note if the charity holds any stock items

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

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

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

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**Note 19 Debtors and prepayments**

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

**19.1 Analysis of debtors**

Trade debtors

Prepayments and accrued income

Other debtors

**Total**

| This year | Last year |
|-----------|-----------|
| £         | £         |
| 0         | 0         |
| 6,149     | 8,198     |
| 7,717     | 0         |
| 13,866    | 8,198     |

*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

**Total**

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

**Note 20 Creditors and accruals**

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

**20.1 Analysis of creditors**

|                                                                          | Amounts falling due within one year |                | Amounts falling due after more than one year |                |
|--------------------------------------------------------------------------|-------------------------------------|----------------|----------------------------------------------|----------------|
|                                                                          | This year<br>£                      | Last year<br>£ | This year<br>£                               | Last year<br>£ |
| Accruals for grants payable                                              | -                                   | -              | -                                            | -              |
| Bank loans and overdrafts                                                | -                                   | -              | -                                            | -              |
| Trade creditors                                                          | -                                   | -              | -                                            | -              |
| Payments received on account for contracts or performance-related grants | -                                   | -              | -                                            | -              |
| Accruals and deferred income                                             | 11,451                              | 3,471          | -                                            | -              |
| Taxation and social security                                             | 8,083                               | 9,863          | -                                            | -              |
| Other creditors                                                          | 3,765                               | 3,876          | -                                            | -              |
| <b>Total</b>                                                             | <b>23,299</b>                       | <b>17,210</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.*

*Fees received in August 2020 for sessions commencing in the new financial year starting in September 2020.*

**Movement in deferred income account**

|                                                  | This year<br>£ | Last year<br>£ |
|--------------------------------------------------|----------------|----------------|
| Balance at the start of the reporting period     | -              | -              |
| Amounts added in current period                  | 7,695          | -              |
| Amounts released to income from previous periods | -              | -              |
| Balance at the end of the reporting period       | 7,695          | -              |

**Note 21 Provisions for liabilities and charges**

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

**21.1 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.

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**21.2 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>£ |
|----------------|----------------|
| -              | -              |
| -              | -              |
| -              | -              |
| -              | -              |
| -              | -              |

**21.3** 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).

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**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.

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

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

*None*

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

*Not applicable*

**Note 23 Contingent liabilities and contingent assets****23.1 Contingent liabilities**

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

| 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

| 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

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**Note 24                      Cash at bank and in hand****Short term cash investments (less than 3 months maturity date)****Short term deposits****Cash at bank and on hand****Other****Total**

| <b>This year<br/>£</b> | <b>Last year<br/>£</b> |
|------------------------|------------------------|
| -                      | -                      |
| -                      | -                      |
| 125,903                | 131,922                |
| -                      | -                      |
| 125,903                | 131,922                |

**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.**

Not applicable

**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.**

Not applicable

## Note 26

## Events after the end of the reporting period

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

Please provide details of the nature of the event

A second round of lockdown due to Coronavirus occurred from January 2021, though all 3 sites have continued to operate, as providing essential services.

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

The trustees have managed the risk through access to the the government Furlough Scheme where required, and closely monitoring occupancy levels and expenditure.

|           |                       |        |
|-----------|-----------------------|--------|
| Section C | Notes to the accounts | (cont) |
|-----------|-----------------------|--------|

**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 - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds*

| Fund names                | Type PE, EE<br>R or UR * | Purpose and Restrictions                                                                                             | Fund<br>balances<br>brought<br>forward<br>£ | Income<br>£ | Expenditure<br>£ | Transfers<br>£ | Gains and<br>losses<br>£ | Fund<br>balances<br>carried<br>forward<br>£ |
|---------------------------|--------------------------|----------------------------------------------------------------------------------------------------------------------|---------------------------------------------|-------------|------------------|----------------|--------------------------|---------------------------------------------|
| General Unrestricted Fund | UR                       | Funds to safeguard the operations of the Charity, including operating costs, working capital and capital expenditure | 125,013                                     | 842,777     | - 849,743        | -              | -                        | 118,047                                     |
|                           |                          |                                                                                                                      | -                                           | -           | -                | -              | -                        | -                                           |
|                           |                          |                                                                                                                      | -                                           | -           | -                | -              | -                        | -                                           |
|                           |                          |                                                                                                                      | -                                           | -           | -                | -              | -                        | -                                           |
|                           |                          |                                                                                                                      | -                                           | -           | -                | -              | -                        | -                                           |
|                           |                          |                                                                                                                      | -                                           | -           | -                | -              | -                        | -                                           |
|                           |                          |                                                                                                                      | -                                           | -           | -                | -              | -                        | -                                           |
|                           |                          |                                                                                                                      | -                                           | -           | -                | -              | -                        | -                                           |
|                           |                          |                                                                                                                      | -                                           | -           | -                | -              | -                        | -                                           |
|                           |                          |                                                                                                                      | -                                           | -           | -                | -              | -                        | -                                           |
|                           |                          |                                                                                                                      | -                                           | -           | -                | -              | -                        | -                                           |
| <b>Other funds</b>        | <b>N/a</b>               | <b>N/a</b>                                                                                                           | -                                           | -           | -                | -              | -                        | -                                           |
| <b>Total Funds</b>        |                          |                                                                                                                      | 125,013                                     | 842,777     | - 849,743        | -              | -                        | 118,047                                     |

## Section C

## Notes to the accounts

(cont)

## Note 27

## Charity funds (cont)

## 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 - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

| Fund names                | Type PE, EE<br>R or UR * | Purpose and Restrictions                                                                                             | Fund<br>balances<br>brought<br>forward<br>£ | Income<br>£ | Expenditure<br>£ | Transfers<br>£ | Gains and<br>losses<br>£ | Fund<br>balances<br>carried<br>forward<br>£ |
|---------------------------|--------------------------|----------------------------------------------------------------------------------------------------------------------|---------------------------------------------|-------------|------------------|----------------|--------------------------|---------------------------------------------|
| General Unrestricted Fund | UR                       | Funds to safeguard the operations of the Charity, including operating costs, working capital and capital expenditure | 126,167                                     | 901,896     | - 903,050        | -              | -                        | 125,013                                     |
|                           |                          |                                                                                                                      | -                                           | -           | -                | -              | -                        | -                                           |
|                           |                          |                                                                                                                      | -                                           | -           | -                | -              | -                        | -                                           |
|                           |                          |                                                                                                                      | -                                           | -           | -                | -              | -                        | -                                           |
|                           |                          |                                                                                                                      | -                                           | -           | -                | -              | -                        | -                                           |
|                           |                          |                                                                                                                      | -                                           | -           | -                | -              | -                        | -                                           |
|                           |                          |                                                                                                                      | -                                           | -           | -                | -              | -                        | -                                           |
|                           |                          |                                                                                                                      | -                                           | -           | -                | -              | -                        | -                                           |
|                           |                          |                                                                                                                      | -                                           | -           | -                | -              | -                        | -                                           |
|                           |                          |                                                                                                                      | -                                           | -           | -                | -              | -                        | -                                           |
| <b>Other funds</b>        | <b>N/a</b>               | <b>N/a</b>                                                                                                           | -                                           | -           | -                | -              | -                        | -                                           |
| <b>Total Funds</b>        |                          |                                                                                                                      | 126,167                                     | 901,896     | - 903,050        | -              | -                        | 125,013                                     |

**Note 27**                      **Charity funds (cont)**

**27.3 Transfers between funds**

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

**27.4 Designated funds**

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

**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**

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)

1

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 |                      |                                                 |       |
|-----------------|------------------------------------------------|-------------------------------|----------------------|-------------------------------------------------|-------|
|                 |                                                | This year                     |                      |                                                 |       |
|                 |                                                | Remuneration                  | Pension contribution | Redundancy (including loss of office)/ex gratia | Other |
|                 |                                                | £                             | £                    |                                                 | £     |
|                 |                                                |                               |                      |                                                 |       |
|                 |                                                |                               |                      |                                                 |       |

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

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)

1

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

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.

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

0

| 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 |
|--------------------------------------|-------------------------|--------------------------------------------|--------|-----------------------|---------------------------------------|---------------------------------------------|
|                                      |                         |                                            | £      | £                     | £                                     | £                                           |
| L M Findon                           | Trustee                 | Rental for Broad Street and Alveston sites | 27,500 | Nil                   | Nil                                   | Nil                                         |
| L M Findon                           | Trustee                 | Rental for Quinton site                    | 26,940 | Nil                   | Nil                                   | Nil                                         |
|                                      |                         |                                            |        |                       |                                       |                                             |

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.

Under a formal Rental Agreement, the charity pays a monthly rental to Mrs LM Findon and her SIPP for the exclusive use of each of the 3 sites from which the charity operates.

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

No guarantees have been given.

|                |                               |
|----------------|-------------------------------|
| <b>Note 29</b> | <b>Additional Disclosures</b> |
|----------------|-------------------------------|

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.

None



Section A

Independent Examiner's Report

Report to the trustees/  
members of

CYGNETS EDUCATION & CHILDCARE TRUST

On accounts for the year  
ended

31 AUGUST 2020

Charity no  
(if any)

1160913

Set out on pages

1 to 32

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended **31 August 2020**.

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 Trust'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 ICAEW.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- 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.

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

Signed:

Date:

26/05/2021.

Name:

NICK FROST – AIMS ACCOUNTANTS FOR BUSINESS

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

ACA

**Address:** 1 THE MAPLES  
GREAT ALNE  
ALCESTER, B49 6HL

## Section B

## Disclosure

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

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

NONE