

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 3rd 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 2nd 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 1st 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 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 £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total funds £ F04	Prior year funds £ 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
		£ F01	£ F02	£ F03	£ F04	£ F05
Fixed assets						
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	-	-	-	-	-
Total fixed assets	B05	56,769	-	-	56,769	64,283
Current assets						
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
Total current assets	B10	150,437	-	-	150,437	161,506
Creditors: amounts falling due within one year (Note 20)	B11	26,301	-	-	26,301	43,096
Net current assets/(liabilities)	B12	124,136	-	-	124,136	118,410
Total assets less current liabilities	B13	180,905	-	-	180,905	182,693
Creditors: amounts falling due after one year (Note 20)	B14	10,500	-	-	10,500	12,000
Provisions for liabilities	B15	-	-	-	-	-
Total net assets or liabilities	B16	170,405	-	-	170,405	170,693
Funds of the Charity						
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	-	-	-	-	-
Total funds	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 dd/mm/yyyy

Signature of director authenticating accounts being sent to Companies House

Signature	Date 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:

<i>(i) the nature of the change in accounting policy;</i>	<i>Not applicable</i>
<i>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</i>	<i>Not applicable</i>
<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>	<i>Not applicable</i>

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

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

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 period £	End of period £
Fund balances as previously 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 £
Net income/(expenditure) as previously stated	
<i>Adjustments:</i>	

Previous period net income/(expenditure) as
restated _____

Section C	Notes to the accounts	(cont)
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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*

subscriptions	and Legacies. Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.	<table border="1"> <tr><td>✓</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>	✓			Yes*	No*	N/a*	✓		
✓											
Yes*	No*	N/a*									
✓											
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.	<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*									
✓											
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.	<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*									
		✓									
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.	<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*									
✓											
Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice. Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.	<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*									
✓											
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.	<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*									
✓											
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.	<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*									
		✓									
Redundancy cost	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*									
✓											
Deferred income	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*									
✓											
Creditors	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*									
✓											
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	<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*									
✓											
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.	<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*									
✓											
2.4 ASSETS											
Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least They are valued at cost. The depreciation rates and methods used are disclosed in note 14.	<table border="1"> <tr><td colspan="3">£500</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*									
✓											
Intangible fixed assets	The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 15. 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*									
		✓									
Heritage assets	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 16. They are valued at cost.	<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	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	<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*									
		✓									
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.	<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.	Yes*	No*	N/a*
				✓
	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.	Yes*	No*	N/a*
				✓
Debtors	Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.	Yes*	No*	N/a*
		✓		
Current asset investments	The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity of less than one year held for investment purposes rather than to meet short-term cash commitments as they fall due.	Yes*	No*	N/a*
				✓
	They are valued at fair value except where they qualify as basic financial instruments.	Yes*	No*	N/a*
				✓
POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE				

Note 3

Income

Analysis of income		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
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	952,535	-	-	952,535	859,599
	Government Grants	-	-	-	-	24,184
	Other income	284	-	-	284	204
	Bank interest	24	-	-	24	20
		-	-	-	-	-
	Other	-	-	-	-	-
Total		952,843	-	-	952,843	884,007
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		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).

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Note 4

Analysis of receipts of government grants

	Description	This year £
Government grant 1		-
Government grant 2		-
Government grant 3		-
Other		-
	Total	-

	Description	Last year £
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		-
	Total	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 £	Last year £
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 recoanised 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
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	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total expenditure on raising funds	-	-	-	-	-	-	-	-
Expenditure on charitable activities:								
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
	-	-	-	-	-	-	-	-
Total expenditure on charitable activities	946,185	-	-	946,185	827,541	-	-	827,541
Separate material item of expense								
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-
Other								
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)
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Note 7 Extraordinary items

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

	Description	This year £	Last year £
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		-

Section C	Notes to the accounts
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Note 9 Support Costs

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

This year

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

Last year

Support cost (examples)	Raising funds	Activity 1	Activity 2	Activity 3	Grand total	Basis of allocation
	£	£	£	£	£	(Describe 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.

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**

This year £	Last year £
750	480
-	-
-	-
6,196	3,340

Section C	Notes to the accounts	(cont)
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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 £	Last year £
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	-	-
Total staff costs	771,420	677,735

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 £	Last year £
35,952	34,628

11.2 Average head count in the year

The parts of the charity in which the employees work

	This year Number	Last year Number
Fundraising	-	-
Charitable Activities	45	38
Governance	-	-
Other	-	-
Total	45	38

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

This year	Last year
£	£
-	-

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

--	--

The extent of redundancy funding at the balance sheet date

This year	Last year
£	£
-	-

Please state the accounting policy for any redundancy or termination payments

--	--

Section C	Notes to the accounts	(cont)
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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 £	Last year £
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	

Section C	Notes to the accounts	(cont)
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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 £	Total £
Activity or project 1	-	-	-	-
Activity or project 2	-	-	-	-
Activity or project 3	-	-	-	-
Activity or project 4	-	-	-	-
Total	-	-	-	-

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>	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 £
		-
		-
		-
		-
		-
		-
		-
		-
		-
		-
Total grants to institutions in reporting period		-
Other unanalysed grants		-
TOTAL GRANTS PAID		-

Last year:

13.3 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	-	-	-	-
Total	-	-	-	-

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

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

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

**Basis	SL or RB (Straight Line or Reducing Balance)	SL	SL or RB	RB	SL or RB
** Rate		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 £	Patents and trademarks £	Other £	Total £
At beginning of the	-	-	-	-
Additions	-	-	-	-
Disposals	-	-	-	-
Revaluations	-	-	-	-
Transfers *	-	-	-	-
At end of the year	-	-	-	-

15.2 Amortisation and impairments

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

	This year	Last year
(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 1 £	Heritage asset 2 £	Heritage asset 3 £	Heritage asset 4 £	Total £
At beginning of the year	-	-	-	-	-
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
Revaluations	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	-	-	-

16.3 Depreciation and impairments

**Basis						Straight Line ("SL") or Reducing 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

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 Group A	At cost Group B	Total
£	£	£
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-

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
	£	£	£	£	£
Purchases					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-				
Other	-				
Donations					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
Total additions	-	-	-	-	-
Charge for impairment					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
Total charge for impairment	-	-	-	-	-
Disposals					
Group A - carrying amount	-	-	-	-	-
Group B - carrying amount	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
Total disposals	-	-	-	-	-

Section C	Notes to the accounts	(cont)
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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.

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 £
	-	-
	-	-
	-	-
	-	-
Total	-	-

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 £
	-	-
	-	-
	-	-
Total	-	-

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	
	£	£	£	£	
Charitable activities:					
<i>Opening</i>	-	-	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	-	-	-	-
Other trading activities:					
<i>Opening</i>	-	-	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	-	-	-	-
Other:					
<i>Opening</i>	-	-	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	-	-	-	-
Total this year	-	-	-	-	-
Total previous year	-	-	-	-	-

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

This year £	Last year £

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

	This year £	Last year £
Trade debtors	-	-
Prepayments and accrued income	5,876	5,603
Other debtors	811	-
Total	6,687	5,603

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)

	This year £	Last year £
Trade debtors	-	-
Prepayments and accrued income	-	-
Other debtors	-	-
Total	-	-

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 £	Last year £	This year £	Last year £
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	-	-
Total	26,301	43,096	10,500	12,000

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 £	Last year £
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

	This year £	Last year £
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.

This year	Last year

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

This year	Last year

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

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

	This year	Last year
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	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	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.

This year

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

Last year

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

23.2 Contingent assets

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

This year

Description of item	Estimate of financial effect

Last year

Description of item	Estimate of financial effect

23.4 Other disclosures for contingent assets and/or liabilities

Please provide the following information where practicable:

	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)
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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

This year £	Last year £
-	-
-	-
143,750	155,903
-	-
143,750	155,903

Note 25 Fair value of assets and liabilities

	This year	Last year
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	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	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 R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
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*

	✓
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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).

Section C	Notes to the accounts	(cont)
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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 R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
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
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds (balancing figure)	N/a	N/a	-	-	-	-	-	-
Total Funds as per balance sheet			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):	-	-
	-	-
TOTAL	-	-

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

28.3 Transaction(s) with related parties

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

This year

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

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)
Note 29	Additional Disclosures	<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

For written reports only. 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

Address:	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