

Charity Registration No. 1162242

**SEVENOAKS DAY NURSERY CIO
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

SEVENOAKS DAY NURSERY CIO

LEGAL AND ADMINISTRATIVE INFORMATION

| | |
|-----------------------------|--|
| Trustees | Susan Dreksler Stephanie Jenkinson Abigail Wells Caroline Bramley |
| Charity number | 1162242 |
| Principal address | Rear of Community Centre Otford Road Sevenoaks Kent UK TN14 5DN |
| Independent examiner | Caroline Ward ACA A4G LLP Kings Lodge London Road West Kingsdown Kent UK TN15 6AR |

SEVENOAKS DAY NURSERY CIO

CONTENTS

| | Page |
|-----------------------------------|--------|
| Trustees Report | 1 - 3 |
| Independent examiner's report | 4 |
| Statement of financial activities | 5 |
| Balance sheet | 6 |
| Notes to financial statements | 7 - 13 |

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

The Trustees present their report and financial statements for the year ended 31 December 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's constitution, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016).

Objectives and activities

The Charity's objectives are to enhance the development and education, and promote the care, safety, health and well-being, of children residing in Sevenoaks and its neighbourhood, by the provision of day care facilities, nursery education, alternatives to foster care and emergency care for children in cases of family crisis.

The policies adopted in furtherance of these objects are to maintain the level of charges for attendance at the Nursery considerably below the rates charged by commercial nurseries operating in the area and to provide free childcare, at the Trustees' discretion, to children of families at economic disadvantage or who would benefit from support due to illness or crisis and there has been no change in these during the year.

At the same time, it is the aim of the Charity to act to ensure the continued financial sustainability of the Nursery bearing in mind the need to accumulate, over time, sufficient funds to enable the Nursery to replace the current buildings when they reach the end of their useful life. The Nursery caters for up to 42 children a day with 2 reserved emergency sessions available. It provides a Holiday Club for children up to the age of 12 years old, covering the school holidays. It also offers limited free sessions in the event of unforeseen circumstances.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake, including the guidance "Public benefit: running a charity (PB2)".

The Charity's policy is to consult and discuss with employees, through staff meetings, appraisals and at other meetings, matters likely to affect employees' interests.

Information on matters of concern to employees is given through letters and verbal updates which seek to achieve a common awareness on the part of all employees of the financial and economic factors affecting the Charity's performance.

Applications for employment by disabled persons are always fully considered, bearing in mind the aptitudes of the applicant concerned. In the event of members of staff becoming disabled, every effort is made to ensure that their employment within the Charity continues and that the appropriate training is arranged. It is the policy of the Charity that the training, career development and promotion of disabled persons should, as far as possible, be identical to that of other employees.

TRUSTEES REPORT (CONTINUED)**FOR THE YEAR ENDED 31 DECEMBER 2021**

Achievements and Performance

After a stuttering start to the year, when we were obliged to close for two weeks because of an outbreak of COVID-19 among our staff, we ended the year positively; with a full nursery and a largely unchanged staff.

The measures still in place for protection against the pandemic meant that staff and parents have had to be flexible. They were and we are grateful to both our staff and the families that use the Nursery for their patience.

During the year the Charity provided over 1,500 free childcare hours and coordinated several substantial collections for local food banks.

In April, Jean Sowten, the former Nursery manager, retired after 31 years. We celebrated Jean's and her family's considerable contribution to the Charity in September with an event at The Stag Plaza.

Financial Review

There was a net surplus of income over expenditure in the year amounting to £11,572 (2020: £7,561 deficit). The surplus when added to the accumulated funds brought forward gives a balance to carry forward of £524,407 (2020: £512,835).

Our aim is to avoid making surpluses or deficits (after depreciation), and the surplus this year will mitigate last year's deficit.

We are grateful to Sevenoaks Town Council for waiving our rent for the year and to Sevenoaks District Council for minimizing our rates bill.

We also received a welcome grant of £3,000 from KCC for Contain Outbreak Management Funding (COMF).

The financial position is considered satisfactory with the overall aim to keep fees charged as low as possible with adequate levels of trained staff, well maintained accommodation enhanced by fundraising activities to support the nursery and provide additional equipment as required.

The principal source of income for the normal operation of the Nursery is from charges made for attending the Nursery which are maintained at a level considerably below the rates charged by commercial nurseries operating in the area.

In addition, the Charity aims to build up funds again for the Nursery to be able to replace the new building at the end of its expected useful life. Surplus funds held for this and other capital projects are held in a Charities Official Investment account.

The Trustees have assessed the major risks to which the Charity is exposed and are satisfied that systems are in place to mitigate exposure to major risks.

The reserves policy was adopted and updated 1st August 2020 and contains the following policies and required funds:

- 1 To provide working capital for the day to day operation of the nursery. Funds for this purpose should not exceed an average of one month's cash outgoings. At 1st August 2020 this amounted to £30,000.
- 2 To provide for statutory obligations in the unlikely event of closure. At 1st August 2020 the only known obligation is redundancy pay which would amount to £50,000.
- 3 To provide funds for the future accommodation of the Nursery. The new building purchased in the year has an expected lifespan of 25 years. It is our intention that a reserve is accumulated over the next 25 years to provide for the future accommodation of the Nursery. At an average inflation rate of 2.5%, over the next 25 years a total of £840,000 will be required

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

Structure, governance and management

On 1 January 2017, the Charity was converted to a Charitable Incorporated Organisation (CIO) charity number 1162242, with a new constitution. The objectives and activities of the Charity are unchanged.

The principal address of the Charity can be found under Legal and administrative information.

The Trustees who served during the year and up to the date of signature of the financial statements were:

Susan Dreksler
Stephanie Jenkinson
Abigail Wells
Caroline Bramley

The Trustees who served during the year and up to the year-end, but retired before the accounts were signed:

Stephen Cole
Laura Duncan
Anne Deane

None of the Trustees has any beneficial interest in the Charity

Appointment of the Trustees is governed by the constitution of the Charity. The Board of Trustees is authorised to fill vacancies arising through resignation or death of an existing Trustee, or to recruit additional Trustees.

At the beginning of the year, the Trustees delegated responsibility for the day-to-day management of the Nursery to the Charity's Management Committee with the Nursery Manager. In February 2021, the Chair of the Management Committee, Tessa Rowland, decided to step down. The decision was taken to invite the remaining members of the Management Committee, Sue Palmer, Caroline Bramley and Anne Deane to become trustees and to disband the Management Committee. Caroline Bramley and Anne Deane accepted.

The decision to disband the Management Committee was based on the difficulty that the Charity has had in recruiting to that Committee and our understanding that other similar Charities operate successfully with the Nursery Manager reporting directly into the Trustees.

Thus the day-to-day management of the Charity is now vested in the Nursery Manager.

Nursery Manager:

Madde Eleby

The Board of Trustees keeps the skill requirements for the Trustee Board under review. Training expenses are provided for Trustees together with an induction pack for new trustees comprising a copy of the constitution, a copy of the previous year's annual report and accounts, copies of Board minutes and copy of the Charity Commission's guidance "The Essential Trustee".

As a provider of childcare, the Nursery is registered with Ofsted and must meet the conditions that Ofsted places on a registration at all times that we provide registered care, as well as other requirements for registration.

The Trustees report was approved by the Board of Trustees.

Susan Dreksler
Trustee
Dated:



19/09/2022

INDEPENDENT EXAMINER'S REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

I report to the Trustees on my examination of the financial statements of Sevenoaks Day Nursery CIO (the Charity) for the year ended 31 December 2021.

Responsibilities and basis of report

As the Trustees of the Charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

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

The accounts are not required to be audited under Part 16 of the Companies Act 2006.

Independent examiner's statement

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the ICAEW, which is one of the listed bodies.

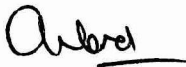
Your attention is drawn to the fact that the Charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extent regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 that in any material respect:

- 1 accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements to be reached.



Caroline Ward ACA
A4G LLP
Chartered Accountants
Kings Lodge
London Road
West Kingsdown
Kent
UK
TN15 6AR

Dated: 6/10/22.

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 DECEMBER 2021

| | Note | Unrestricted funds 2021 £ | Restricted income funds 2021 £ | Total funds 2021 £ | Prior year funds 2020 £ |
|--|------|------------------------------------|--|--------------------------|----------------------------------|
| Income | | | | | |
| Income and endowments from: | | | | | |
| Donations and legacies | 3 | 6,618 | 3,093 | 9,711 | 18,310 |
| Charitable activities | 3 | 391,743 | - | 391,743 | 268,995 |
| Investments | 3 | 4,011 | - | 4,011 | 2,849 |
| Other | 3 | - | 13,630 | 13,630 | 68,298 |
| Total | | 402,372 | 16,723 | 419,095 | 358,452 |
| Expenditure | | | | | |
| Charitable expenditure on: | | | | | |
| Teaching and care of children | 4 | 341,835 | 13,673 | 355,508 | 295,634 |
| Running costs and maintenance of the nursery | 4 | 52,015 | - | 52,015 | 70,379 |
| Total | | 393,850 | 13,673 | 407,523 | 366,013 |
| Net income/(expenditure) | | 8,522 | 3,050 | 11,572 | (7,561) |
| Transfers between funds | | | | - | - |
| Other recognised gains/(losses): | | | | | |
| Net movement in funds | | 8,522 | 3,050 | 11,572 | (7,561) |
| Reconciliation of funds: | | | | | |
| Total funds brought forward | | 509,100 | 3,735 | 512,835 | 520,395 |
| Total funds carried forward | | 517,622 | 6,785 | 524,407 | 512,835 |

BALANCE SHEET

FOR THE YEAR ENDED 31 DECEMBER 2021

| | Note | Unrestricted funds 2021 £ | Restricted income funds 2021 £ | Total this year 2021 £ | Total last year 2020 £ |
|---|------|------------------------------------|--|---------------------------------|---------------------------------|
| Fixed assets | | | | | |
| Tangible assets | 7 | 341,697 | - | 341,697 | 358,962 |
| Total fixed assets | | 341,697 | - | 341,697 | 358,962 |
| Current assets | | | | | |
| Debtors | 8 | 19,955 | - | 19,955 | 3,712 |
| Cash at bank and in hand | 10 | 217,176 | - | 217,176 | 173,659 |
| Total current assets | | 237,131 | - | 237,131 | 177,371 |
| Creditors: amounts falling due within one year | 9 | 54,421 | - | 54,421 | 23,498 |
| Net current assets/(liabilities) | | 182,710 | - | 182,710 | 153,873 |
| Total assets less current liabilities | | 524,408 | - | 524,407 | 512,835 |
| Creditors: amounts falling due after one year | 9 | - | - | - | - |
| Total net assets or liabilities | | 524,408 | - | 524,407 | 512,835 |
| Funds of the Charity | | | | | |
| Restricted income funds | 12 | | 6,785 | 6,785 | 3,735 |
| Unrestricted funds | | 517,622 | | 517,622 | 509,100 |
| Total funds | | 517,622 | 6,785 | 524,407 | 512,835 |

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 Trustees 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.

The financial statements were approved by the Trustees:

Susan Dreksler

Trustee

Dated:

Sue Dreksler
19/09/2022

Stephanie Jenkinson

Trustee

Dated:

Stephanie Jenkinson
14-09-2022

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

1 Basis of preparation

Charity information

Sevenoaks Day Nursery CIO is an incorporated charity and is constituted under a constitution. It is incorporated in England and Wales under charity number 1162242.

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 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, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

1.2 Going Concern

At the time of approving the financial statements, there are no material uncertainties about the entity's ability to continue. The Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. The Trustees have considered the continued risk from coronavirus restrictions and believe that the Nursery holds sufficient financial reserves to continue operations through any likely restrictions. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial accounts.

1.3 Charitable Funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes. Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements. Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Charity. No such funds are currently held.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

2 Accounting policies**2.1 Income**

Income is recognised 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.

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.

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

Contractual income and performance related grants are only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.

The charity has incurred expenditure on support costs.

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

2.2 Expenditure and liabilities

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.

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.

The charity made no redundancy payments during the reporting period.

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

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.

Costs have been allocated by activity in the SoFA as per FRS102 SORP 8.1-8.3.

Expenditure relating to teaching and care of children includes direct staff costs, art materials and kitchen and meal costs for the children.

Expenditure on running costs and maintenance of the Nursery includes all costs relating to the running of the premises, governance costs and support costs.

2.3 Assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

| | |
|--------------------------------|-------------|
| Land and buildings | 4% on cost |
| Fixtures, fittings & equipment | 20% on cost |

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

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 amount or other consideration expected to be received.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

3 Income

| Analysis of income | Unrestricted funds 2021 £ | Restricted income funds 2021 £ | Total funds 2021 £ | Prior year 2020 £ |
|---|------------------------------|-----------------------------------|-----------------------|----------------------|
| Donations and legacies: | | | | |
| Donations and gifts | 1,025 | 73 | 1,098 | 7,502 |
| Gift Aid | 180 | - | 180 | 440 |
| General grants provided by government/other charities | 5,413 | 3,020 | 8,433 | 10,368 |
| Total | 6,618 | 3,093 | 9,711 | 18,310 |
| Charitable activities: | | | | |
| Fundraising events | - | - | - | 219 |
| Fees receivable | 391,743 | - | 391,743 | 268,776 |
| Total | 391,743 | - | 391,743 | 268,995 |
| Income from investments: | | | | |
| Interest income | 16 | - | 16 | 207 |
| Rental and leasing | 3,995 | - | 3,995 | 2,643 |
| Total | 4,011 | - | 4,011 | 2,850 |
| Other: | | | | |
| Coronavirus Job Retention Scheme grant | - | 13,630 | 13,630 | 52,601 |
| Other | - | - | - | - |
| Insurance settlement | - | - | - | 15,697 |
| Total | - | 13,630 | 13,630 | 68,298 |
| TOTAL INCOME | 402,372 | 16,723 | 419,095 | 358,453 |

4 Expenditure

| Analysis | This year- 2021 | | | | Last year- 2020 | | | | |
|---|--|---|--|---|-----------------|--|---|--|---|
| | Teaching and care of children (unrestricted) | Running costs and maintenance of the nursery (unrestricted) | Teaching and care of children (restricted) | Running costs and maintenance of the nursery (restricted) | Total funds | Teaching and care of children (unrestricted) | Running costs and maintenance of the nursery (unrestricted) | Teaching and care of children (restricted) | Running costs and maintenance of the nursery (restricted) |
| Expenditure on charitable activities: | | | | | £ | | | | £ |
| Wages and salaries | 286,302 | 22,464 | 13,630 | - | 322,396 | 214,505 | 21,873 | 52,601 | - |
| Social security costs | 12,969 | 1,882 | - | - | 14,851 | 13,588 | 1,341 | - | - |
| Employer's contribution to defined contribution pension schemes | 4,898 | 487 | - | - | 5,385 | 4,216 | 509 | - | - |
| Depreciation and impairment | 18,991 | - | - | - | 18,991 | - | 17,119 | - | - |
| Loss on Disposal of Fixed Assets | 92 | - | - | - | 92 | - | - | - | - |
| Food and milk | 10,296 | - | - | - | 10,296 | 7,244 | - | - | - |
| Art, materials and kitchen | 6,385 | - | 43 | - | 6,428 | 2,579 | - | - | - |
| Recruitment expenses | 425 | - | - | - | 425 | 166 | - | - | - |
| Training costs | 1,477 | - | - | - | 1,477 | 735 | - | - | - |
| Rent collection, property repairs and maintenance charges | - | 292 | - | - | 292 | - | 5,595 | - | - |
| Rates and water | - | 2,188 | - | - | 2,188 | - | 934 | - | - |
| Insurance | - | 4,103 | - | - | 4,103 | - | 4,099 | - | - |
| Light and heat | - | 4,559 | - | - | 4,559 | - | 3,184 | - | - |
| Postage, stationery and advertising | - | 1,564 | - | - | 1,564 | - | 1,678 | - | - |
| Telephone | - | 987 | - | - | 987 | - | 922 | - | - |
| Subscriptions | - | 772 | - | - | 772 | - | 677 | - | - |
| Maintenance and cleaning | - | 8,841 | - | - | 8,841 | - | 6,745 | - | - |
| Share of support costs | - | 374 | - | - | 374 | - | 382 | - | - |
| Share of governance costs | - | 4,087 | - | - | 4,087 | - | 5,321 | - | - |
| TOTAL EXPENDITURE | 341,835 | 52,015 | 13,673 | - | 407,523 | 243,033 | 70,379 | 52,601 | - |

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

5 Support Costs

| | Support costs | Governance | Grand total | |
|--|----------------------|-------------------|--------------------|--------------|
| | 2021 | 2021 | 2021 | 2020 |
| | £ | £ | £ | £ |
| Bank charges | 374 | - | 374 | 382 |
| Independent examiners fees for preparation of accounts and external scrutiny | - | 1,440 | 1,440 | 1,440 |
| Other accountancy and professional fees not by the Independent examiner | - | 2,647 | 2,647 | 3,881 |
| Total | 374 | 4,087 | 4,461 | 5,703 |

6 Paid employees**6.1 Staff Costs**

| | 2021 | 2020 |
|---|----------------|----------------|
| | £ | £ |
| Salaries and wages | 322,396 | 288,979 |
| Social security costs | 14,851 | 14,929 |
| Pension costs (defined contribution scheme) | 5,385 | 4,725 |
| Total staff costs | 342,632 | 308,633 |

| | 2021 | 2020 |
|---|-------------|-------------|
| | £ | £ |
| Total amount paid to key management personnel | 26,419 | 38,913 |

6.2 Average head count in the year

| | This year | Last year |
|--------------------------------|------------------|------------------|
| | Number | Number |
| Charitable Activities- Nursery | 19 | 19 |
| Charitable Activities- Admin | 1 | 1 |
| Total | 20 | 20 |

6.3 There were no ex-gratia payments to employees and others**6.4** No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

7 Tangible fixed assets**7.1 Cost or valuation**

| | Freehold land & buildings £ | Fixtures, fittings and equipment £ | Total £ |
|------------------------------|-----------------------------------|--|------------|
| At the beginning of the year | 409,995 | 24,942 | 434,937 |
| Additions | 850 | 968 | 1,818 |
| Revaluations | | | - |
| Disposals | | 1,367 | 1,367 |
| At end of the year | 410,845 | 24,543 | 435,388 |

7.2 Depreciation and impairments

| | Straight line 4% | Straight line 20% | Total |
|--------------------------|---------------------|----------------------|--------|
| At beginning of the year | 62,346 | 13,630 | 75,976 |
| Disposals | | 1,276 | 1,276 |
| Depreciation | 15,279 | 3,711 | 18,990 |
| Impairment | - | - | - |
| At end of the year | 77,626 | 16,065 | 93,691 |

7.3 Net book value

| | £ | £ | £ |
|---|---------|--------|---------|
| Net book value at the beginning of the year | 347,649 | 11,312 | 358,962 |
| Net book value at the end of the year | 333,219 | 8,478 | 341,697 |

8 Debtors and prepayments**8.1 Analysis of debtors**

| | This year £ | Last year £ |
|--------------------------------|----------------|----------------|
| Trade debtors | 15383 | 0 |
| Prepayments and accrued income | 4572 | 3712 |
| Total | 19955 | 3712 |

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

9 Creditors and accruals

9.1 Analysis of creditors

| | Amounts falling due within one year | | Amounts falling due after more than one year | |
|------------------------------------|-------------------------------------|---------------|--|-----------|
| | 2021 £ | 2020 £ | 2021 £ | 2020 £ |
| Other taxation and social security | 3,781 | 4,718 | - | - |
| Trade creditors | 21,599 | 10,548 | - | - |
| Other creditors | 37 | 5,152 | - | - |
| Accruals and deferred income | 29,004 | 3,080 | - | - |
| Other creditors | - | - | - | - |
| Total | 54,421 | 23,498 | - | - |

10 Cash at bank and in hand

| | 2021 £ | 2020 £ |
|--------------------------|----------------|----------------|
| Cash at bank and in hand | 217,176 | 173,659 |
| Total | 217,176 | 173,659 |

11 Events after the end of the reporting period

There have been no subsequent events after the reporting period, other than the continued affects of Covid-19 which are already mentioned

12 Charity funds- current year

| Fund names | Restricted Income funds £ | Purpose and Restrictions | Fund balances brought forward £ | Income £ | Expenditure £ | Fund balances carried forward £ |
|---|---------------------------------|---|---|---------------|------------------|---|
| Fixtures and Fittings Fund | 3,468 | Designated for the purchase of fixtures and fittings for the new building | 3,468 | - | - | 3,468 |
| Garden fund | 267 | To be spent on the garden | 267 | 73 | (43) | 297 |
| The Coronavirus Job Retention Scheme | 13,630 | To be spent on furloughed staff members wages | - | 13,630 | (13,630) | - |
| KCC grant | 3,020 | For furniture to encourage social interaction | - | 3,020 | - | 3,020 |
| Total Funds as per balance sheet | | | 3,735 | 16,723 | (13,673) | 6,785 |

12 Charity funds- prior year

| Fund names | Restricted Income funds £ | Purpose and Restrictions | Fund balances brought forward £ | Income £ | Expenditure £ | Fund balances carried forward £ |
|---|---------------------------------|---|---|---------------|------------------|---|
| Fixtures and Fittings Fund | 3,468 | Designated for the purchase of fixtures and fittings for the new building | 3,468 | - | - | 3,468 |
| Garden fund | 267 | To be spent on the garden | - | 267 | - | 267 |
| The Coronavirus Job Retention Scheme | 0 | To be spent on furloughed staff members wages | - | 52,601 | (52,601) | - |
| Total Funds as per balance sheet | | | 3,468 | 52,868 | (52,601) | 3,735 |

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

13 Transactions with trustees and related parties

13.1 Trustee remuneration and benefits

None of the Trustees has been paid any remuneration or received any other benefits from an employment with this charity or a related entity

13.2 Trustees' expenses

No Trustee expenses have been incurred

13.3 Transaction(s) with related parties

There have been no related party transactions in the reporting period