



Trustees' Annual Report for the period

From	Period start date			To	Period end date		
	Day	Month	Year		Day	Month	Year
	1st	April	2020		31 st	march	2021

Section A Reference and administration details

Charity name

Daisy and rainbow Childcare

Other names charity is known by

Daisy Preschool – Rainbow Nursery

Registered charity number (if any)

1164217

Charity's principal address

Daisy Play Centre

Pathfields

Totnes Devon

Postcode

TQ9 5TZ

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Marianne Parker	Chair		
2	Mike Foster	Treasurer		
3	Alison Rose	Secretary		
4	Anthony Buck			
5	Liz Hobbs-Rhandi			
6	Laura Butlin			
7	Mary Mearthy			
8				
9				
10				
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16				
17				
18				
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20				

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

Name	Dates acted if not for whole year

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Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

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

Mrs Deborah Oakey

Section B Structure, governance and management

Description of the charity's trusts

Type of governing document (eg. trust deed, constitution)	Constitution
How the charity is constituted (eg. trust, association, company)	Trust
Trustee selection methods (eg. appointed by, elected by)	Elected by members - Nominations can be made before or during the AGM when the membership is present.

Additional governance issues (Optional information)

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

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

Section C Objectives and activities

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

'To enhance the development and education of children under statutory school age by providing high quality affordable care that will develop their individual capabilities, competences, skills and understanding and to encourage parents to understand and provide for the needs of their children'

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

The charity has continued to provide childcare services throughout the period of the pandemic

Additional details of objectives and activities (Optional information)

We have not used volunteers over this year , other than trustees, due to the pandemic and the need to reduce any unnecessary adults working within the childcare environment

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

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

Section D

Achievements and performance

Section D

Achievements and performance

Summary of the main achievements of the charity during the year

The charity achieved a carry forward balance to be able to sustain a staff salary increment in 2021-22

Section E

Financial review

Brief statement of the charity's policy on reserves

Reserves will include full staff redundancy allowance plus a minimum of one months salary and overhead costs

Details of any funds materially in deficit

None

Further financial review details (Optional information)

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

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

We have been unable to achieve any additional fundraising as our traditional activities have been curtailed by the pandemic.

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

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

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Marianne Parker	Mike Foster
Position (eg Secretary, Chair, etc)	Chair	Treasurer
Date	22.12.22	22.12.22

Daisy & Rainbow Childcare (Totnes)			Charity No (if any)	1164217	
Annual accounts for the period					
Period start date	04/01/2020		Period end date	03/31/2021	

Section A Statement of financial activities

Recommended categories by activity	Guidance Note	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total funds £ F04	Prior year funds £ F05
Incoming resources (Note 3)						
Income and endowments from:						
Donations and legacies	S01	76,655	-	-	76,655	4,948
Charitable activities	S02	491,497	-	-	491,497	543,170
Other trading activities	S03	-	-	-	-	-
Investments	S04	821	-	-	821	241
Separate material item of income	S05	-	-	-	-	-
Other	S06	797	-	-	797	3,202
Total	S07	569,770	-	-	569,770	551,561
Resources expended (Note 6)						
Expenditure on:						
Raising funds	S08	-	-	-	-	204
Charitable activities	S09	433,345	-	-	433,345	429,113
Separate material item of expense	S10	-	-	-	-	-
Other	S11	49,524	-	-	49,524	50,202
Total	S12	482,869	-	-	482,869	479,519
Net income/(expenditure) before investment gains/(losses)						
Net gains/(losses) on investments	S13	86,901	-	-	86,901	72,043
Net income/(expenditure)	S14	-	-	-	-	-
Extraordinary items	S15	86,901	-	-	86,901	72,043
Transfers between funds	S16	-	-	-	-	-
Other recognised gains/(losses):	S17	-	-	-	-	-
Gains and losses on revaluation of fixed assets for the charity's own use	S18	-	-	-	-	-
Other gains/(losses)	S19	-	-	-	-	-
Net movement in funds	S20	86,901	-	-	86,901	72,043
Reconciliation of funds:						
Total funds brought forward	S21	273,883	-	-	273,883	201,840
Total funds carried forward	S22	360,784	-	-	360,784	273,883

Section B

Balance sheet

		Guidance Notes	Unrestricted funds	Restricted income funds	Endowment funds
			£	£	£
			F01	F02	F03
Fixed assets					
Intangible assets	(Note 15)	B01	-	-	-
Tangible assets	(Note 14)	B02	-	-	-
Heritage assets	(Note 16)	B03	-	-	-
Investments	(Note 17)	B04	-	-	-
Total fixed assets		B05	-	-	-
Current assets					
Stocks	(Note 18)	B06	-	-	-
Debtors	(Note 19)	B07	335	-	-
Investments	(Note 17.4)	B08	-	-	-
Cash at bank and in hand	(Note 24)	B09	361,234	-	-
Total current assets		B10	361,569	-	-
Creditors: amounts falling due within one year	(Note 20)	B11	785	-	-
Net current assets/(liabilities)		B12	360,784	-	-
Total assets less current liabilities		B13	360,784	-	-
Creditors: amounts falling due after one year	(Note 20)	B14	-	-	-
Provisions for liabilities		B15	-	-	-
Total net assets or liabilities		B16	360,784	-	-
Funds of the Charity					
Endowment funds	(Note 27)	B17	-		
Restricted income funds	(Note 27)	B18		-	
Unrestricted funds		B19	360,784		-
Revaluation reserve		B20			
Total funds		B21	360,784	-	-

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

Signature	Print I
	Mariann
	Mike f



Total this year £ F04	Total last year £ F05
-	-
-	-
-	-
-	-
-	-

-	-
335	335
-	-
361,234	274,333
361,569	274,668

785	785
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360,784	273,883
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360,784	273,883
---------	---------

-	-
-	-

360,784	273,883
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-	-
-	-
360,784	273,883
-	
360,784	273,883

Name	Date of approval dd/mm/yyyy
e Parker	
Foster	

Section C Notes to the accounts

Note 1 Basis of preparation

This section should be completed by all charities.

1.1 Basis of accounting

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

The accounts have been prepared in accordance with:

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

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

* -Tick as appropriate

1.2 Going concern

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

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

1.3 Change of accounting policy

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

Yes* ☒
No* ☐ * -Tick as appropriate

Please disclose:

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

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes* ☒
No* ☐ * -Tick as appropriate

Please disclose:

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

1.5 Material prior year errors

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

Yes* ☒
No* ☐ * -Tick as appropriate

Please disclose:

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

Section C

Note 2

Accounting policies

Please complete this note when first reporting under FRS2102. presented, if all are applicable.

2.1 RECONCILIATION WITH PREVIOUS GAAP PRACTICE

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

No changes in accounting policy

Reconciliation of funds per previous GAAP to funds determined

	Start of period £	End of period £
Fund balances as previously stated	N/A	N/A
Adjustments:	-	-

Fund balance as restated	-	-
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Reconciliation of net income/(net expenditure) per previous period

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

Previous period net income/(expenditure) as restated	0.00
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Notes to the accounts

Section 35 of FRS102, requires 3 reconciliations to be

GENERALLY ACCEPTED ACCOUNTING

icies

rmind under FRS 102

ous GAAP to net income/(net expenditure) under FRS

Note 2

Accounting policies

2.2 INCOME

This standard list of accounting policies has been applied but if a different or additional policy has been adopted then this is

Recognition of income	These are included in the Statement of Financial Activities • the charity becomes entitled to the income • it is more likely than not that the charity will receive the income • the monetary value can be measured reliably
Offsetting	There has been no offsetting of income and expenditure as permitted by the FRS 102 SOFAS
Grants and donations	Grants and donations are only included if the following criteria are met (5.10 to 5.12)
Legacies	In the case of performance related legacies, the charity has provided evidence that the legacy only occurs when the performance criteria are met. Legacies are included in the Statement of Financial Activities if the charity has received a grant of probate, the executor has accepted the legacy on behalf of the charity and any conditions attached to the legacy have been met.
Government grants	The charity has received government grants
Tax reclaims on donations and gifts	Gift Aid receivable is included in the Statement of Financial Activities. Any Gift Aid amount recovered is treated as an addition to the income of the charity if the terms of the appeal have specified that the amount is to be used for the charity's purposes.
Contractual income and performance related grants	This is only included in the Statement of Financial Activities if the charity has provided services or met the performance criteria specified in the contract or grant agreement.
Donated goods	Donated goods are measured at fair value (unless impracticable) at the date of receipt. Fair value is the amount for which the goods could be sold in the ordinary course of business between knowledgeable, willing parties at the date of receipt. Donated goods for resale are measured at the expected proceeds from sale, less any expected costs of sale, at the date of receipt. The expected proceeds from sale are determined by reference to the proceeds from other trading activities' in the previous financial year sheet. On its sale the value of the goods is determined by reference to the proceeds from other trading activities' and the proceeds from the sale of the goods are included in the Statement of Financial Activities. Goods donated for on-going use are measured at fair value and included in the SoFA as in the previous financial year sheet. Gifts in kind for use by the charity are measured at fair value when receivable.

Donated services and facilities	Donated services and facilities gift to the charity provided the Donated services and facilities with an equivalent amount re the SOFA.
Support costs	The charity has incurred expe
Volunteer help	The value of any voluntary he in the trustees' annual report.
Income from interest, royalties and dividends	This is included in the account be measured reliably.
Income from membership subscriptions	Membership subscriptions rec Legacies. Membership subscriptions wh benefits are recognised as inc income from charitable activit
Settlement of insurance claims	Insurance claims are only incl criteria are met (5.10 to 5.12 in the SoFA.
Investment gains and losses	This includes any realised or u any gain or loss resulting from year.

2.3 EXPENDITURE AND LIABILITIES

Liability recognition	Liabilities are recognised whe constructive obligation comm the obligation can be measure
Governance and support costs	Support costs have been alloc Governance costs comprise al compliance with regulation ar Support costs include central categories on a basis consiste floor areas, or per capita, staf
Grants with performance conditions	Where the charity gives a gra service or output to be provid recipient of the grant has prov
Grants payable without performance conditions	Where there are no conditions realistically avoid the commit recognised.
Redundancy cost	The charity made no redunda
Deferred income	No material item of deferred i

Creditors	The charity has creditors which discounts
Provisions for liabilities	A liability is measured on receipt measured at the best estimate reporting date
Basic financial instruments	The charity accounts for basic paragraph 10.7 FRS102 SORP. 11.19, FRS102 SORP.
2.4 ASSETS	
Tangible fixed assets for use by charity	These are capitalised if they are used by the charity. They are valued at cost.
Intangible fixed assets	The depreciation rates and methods used as disclosed in the financial statements. The charity has intangible fixed assets which do not have a physical substance but are identifiable and have legal rights. The amortisation period is determined by the expected useful life. They are valued at cost.
Heritage assets	The charity has heritage assets which are scientific, technological, geological or historical in nature and are maintained principally for the benefit of the community. The rates and methods used as disclosed in the financial statements. They are valued at cost.
Investments	Fixed asset investments in quoted securities are valued at initially at cost and then at fair value at the end of the reporting period. The same treatment is applied to investments measured reliably in which cash flows are variable. Investments held for resale or maturity date of less than 1 year are measured at fair value.
Stocks and work in progress	Stocks held for sale as part of the charity's activities are measured at fair value. Goods or services provided as part of the charity's activities are measured at fair value based on the service potential. Work in progress is valued at cost.
Debtors	Debtors (including trade debtors) are measured at the settlement amount after any discounts. They are measured at the cash value.
Current asset investments	The charity has has investments in quoted securities with a maturity date of less than 1 year. Investments with a maturity date of less than 1 year are measured at fair value to meet short term cash commitments.

They are valued at fair value (

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

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by the charity except for those ticked "No" or "N/a". Where a detailed in the box below.

Statement of Financial Activities (SoFA) when:

related to the resources;

that the trustees will receive the resources; and

be measured with sufficient reliability.

Yes	No	N/a
☒	☐	☐

of assets and liabilities, or income and expenses, unless required or FRS 102.

Yes	No	N/a
☒	☐	☐

included in the SoFA when the general income recognition FRS102 SORP).

Yes	No	N/a
☒	☐	☐

related grants, income must only be recognised to the extent the specified goods or services as entitlement to the grant and related conditions are met (5.16 FRS 102 SORP).

Yes	No	N/a
☐	☐	☒

SoFA when receipt is probable, that is, when there has been and the charity has established that there are sufficient assets in the and the legacy are either within the control of the

Yes	No	N/a
☒	☐	☐

Government grants in the reporting period

Yes	No	N/a
☒	☐	☐

in income when there is a valid declaration from the donor. and on a donation is considered to be part of that gift and is the same fund as the initial donation unless the donor or the charity has specified otherwise.

Yes	No	N/a
☐	☐	☒

SoFA once the charity has provided the related goods or services and related conditions.

Yes	No	N/a
☐	☐	☒

at fair value (the amount for which the asset could be sold to do so).

Yes	No	N/a
☒	☐	☐

measured at fair value on initial recognition, which is the net less the expected costs of sale, and recognised in 'Income from other trading' with the corresponding stock recognised in the balance sheet. If stock is charged against 'Income from other trading' on sale are also recognised as 'Income from other trading'.

Yes	No	N/a
☒	☐	☐

se by the charity are recognised as tangible fixed assets and incoming resources when receivable.

Yes	No	N/a
☒	☐	☐

Charity are included in the SoFA as income from donations

Yes	No	N/a
☐	☐	☒

are included in the SoFA when received at the value of the gift if the value of the gift can be measured reliably.

Yes	No	N/a
☐	☐	☒

that are consumed immediately are recognised as income and are recognised as an expense under the appropriate heading in the SoFA.

Yes	No	N/a
☐	☐	☒

Expenditure on support costs.

Yes	No	N/a
☒	☐	☐

Help received is not included in the accounts but is described in the notes to the accounts.

Yes	No	N/a
☒	☐	☐

Assets when receipt is probable and the amount receivable can be measured reliably.

Yes	No	N/a
☒	☐	☐

Assets received in the nature of a gift are recognised in Donations and Gifts.

Yes	No	N/a
☐	☐	☒

Income which gives a member the right to buy services or other goods and services, or income earned from the provision of goods and services as a result of the charity's activities.

Yes	No	N/a
☐	☐	☒

Income included in the SoFA when the general income recognition criteria are met (FRS102 SORP) and are included as an item of other income.

Yes	No	N/a
☒	☐	☐

Unrealised gains or losses on the sale of investments and the revaluing of investments to market value at the end of the reporting period.

Yes	No	N/a
☐	☐	☒

Where it is more likely than not that there is a legal or equitable obligation requiring the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Yes	No	N/a
☒	☐	☐

Costs related to governance costs and other support costs. All costs involving public accountability of the charity and its activities are included in good practice.

Yes	No	N/a
☒	☐	☐

Costs of running the charity's functions and have been allocated to activity costs. Costs are allocated with the use of resources, eg allocating property costs by the time spent and other costs by their usage.

Yes	No	N/a
☐	☐	☒

Grants with conditions for its payment being a specific level of service or output, such grants are only recognised in the SoFA once the charity has provided the specified service or output.

Yes	No	N/a
☐	☐	☒

Grants attaching to the grant that enables the donor charity to meet a specific need, a liability for the full funding obligation must be established.

Yes	No	N/a
☐	☐	☒

Grants payable during the reporting period.

Yes	No	N/a
☒	☐	☐

Income has been included in the accounts.

Yes	No	N/a
☒	☐	☐

which are measured at settlement amounts less any trade

Yes	No	N/a
☒	☐	☐

on recognition at its historical cost and then subsequently
the amount required to settle the obligation at the

Yes	No	N/a
☒	☐	☐

financial instruments on initial recognition as per
Subsequent measurement is as per paragraphs 11.17 to

Yes	No	N/a
☐	☐	☒

can be used for more than one year, and cost at least

☐

Yes	No	N/a
☐	☐	☒

methods used are disclosed in note 9.2.

ed assets, that is, non-monetary assets that do not have
entifiable and are controlled by the charity through custody
ion rates and methods used are disclosed in note 9.5

Yes	No	N/a
☐	☒	☐

Yes	No	N/a
☐	☐	☒

ts, that is, non-monetary assets with historic, artistic,
physical or environmental qualities that are held and
ir contribution to knowledge and culture. The depreciation
isclosed in note 9.6.1.4.

Yes	No	N/a
☐	☒	☐

Yes	No	N/a
☐	☐	☒

oted shares, traded bonds and similar investments are
subsequently at fair value (their market value) at the year
applied to unlisted investments unless fair value cannot be
se it is measured at cost less impairment.

Yes	No	N/a
☐	☐	☒

pending their sale and cash and cash equivalents with a
ear are treated as current asset investments

Yes	No	N/a
☒	☐	☐

non-charitable trade are measured at the lower or cost or net

Yes	No	N/a
☒	☐	☐

part of a charitable activity are measured at net realisable value
l provided by items of stock.

Yes	No	N/a
☒	☐	☐

cost less any foreseeable loss that is likely to occur on the contract.

Yes	No	N/a
☒	☐	☐

ors and loans receivable) are measured on initial recognition at
trade discounts or amount advanced by the charity. Subsequently,
h or other consideration expected to be received.

Yes	No	N/a
☒	☐	☐

nts which it holds for resale or pending their sale and cash and cash
ate less than one year. These include cash on deposit and cash
ate of less than one year held for investment purposes rather than
nitments as they fall due.

Yes	No	N/a
☒	☐	☐

Yes	No	N/a
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except where they qualify as basic financial instruments.

✓		
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Note 3

Analysis of income

		Unrestricted funds	Restricted income funds	Endowment funds
	Analysis			
Donations and legacies:	Donations and gifts	-	-	-
	Gift Aid	-	-	-
	Legacies	-	-	-
	General grants provided by government/other charities	76,655	-	-
	Membership subscriptions and sponsorships which are in substance donations	-	-	-
	Donated goods, facilities and services	-	-	-
	Other	797	-	-
	Total	77,452	-	-
Charitable activities:	Funding for charitable purposes	265,621	-	-
	Other charitable income - incl parental fees	225,876	-	-
		-	-	-
	Other	-	-	-
	Total	491,497	-	-
Other trading activities:		-	-	-
		-	-	-
		-	-	-
	Other	-	-	-
	Total	-	-	-
Income from investments:	Interest income	821	-	-
	Dividend income	-	-	-
	Rental and leasing income	-	-	-
	Other	-	-	-
	Total	821	-	-
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

569,770	-	-
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Other information:

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

None

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

Not applicable

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

None

(cont)

Total funds £	Prior year £
-	2,598
-	-
-	-
76,655	2,350
-	-
-	-
797	3,202
77,452	8,150

265,621	279,508
225,876	263,662
-	-
-	-
491,497	543,170

-	-
-	-
-	-
-	-
-	-

821	241
-	-
-	-
-	-
821	241

to balance

-	-
-	-
-	-
-	-
-	-

-	-
-	-
-	-
-	-
-	-
-	-

569,770	551,561
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Note 4

Analysis of receipts of government grants

	Description
Government grant 1	Incentivising funding from Devon County Council
Government grant 2	JRS grants for staff support during COVID lockdown period
Government grant 3	Devon County Council COVID grant
Government grant 4	Caring Town - Totnes Council COVID grant (net of costs)
Other	Buckfast Abbey
	Total

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

None

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

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

(cont)

This year £	Last year £
5,600	-
59,044	-
10,000	-
711	-
1,300	2,350
76,655	2,350

Note 5

Donated goods, facilities and services

Seconded staff
Use of property
Other

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

Goods, facilities 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. 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. 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. Goods donated for ongoing use by the charity are recognised as tangible fixed assets and included in the SOFA as incoming resources when available.

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

Not applicable

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

None

(cont)

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

Note 6

Analysis of expenditure

		Unrestricted funds	Restricted income funds	Endowment funds
	Analysis			
Expenditure on raising funds:	Incurred seeking donations	-	-	-
	Incurred seeking legacies	-	-	-
	Incurred seeking grants			
	Operating membership schemes and social lotteries			
	Staging fundraising events	-		
	Fundraising agents			
	Operating charity shops			
	Operating a trading company undertaking non-charitable trading activity			
	Advertising, marketing, direct mail and publicity	-	-	-
	Start up costs incurred in generating new source of future income	-	-	-
	Database development costs	-	-	-
	Other trading activities			
	Investment management costs:	-	-	-
	Portfolio management costs	-	-	-
	Cost of obtaining investment advice	-	-	-
	Investment administration costs	-	-	-
	Intellectual property licencing costs	-	-	-
	Rent collection, property repairs and maintenance charges	-	-	-
		-	-	-
	Total expenditure on raising funds	-	-	-
Expenditure on charitable activities		433,345	-	-
		-	-	-
		-	-	-
		-	-	-
	Total expenditure on charitable activities	433,345	-	-

Separate material item of expense			-	-
		-	-	-
		-	-	-
		-	-	-
Total		-	-	-

Other

Governance costs	49,524	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
Total other expenditure	49,524	-	-

TOTAL EXPENDITURE	482,869	-	-
--------------------------	---------	---	---

Other information:

Analysis of expenditure on charitable activities

Activity or programme	Activities undertaken directly	Grant funding of activities	Support Costs
	£	£	£
Activity 1			
Activity 2			
Other			
Total			

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

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

(cont)

Total funds £	Prior year £
-	-
-	-
-	204
-	-
-	-
-	-
-	
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	204
433,345	429,113
-	-
-	-
-	-
433,345	429,113

-	-
-	-
-	-
-	-
-	-

49,524	50,202
-	-
-	-
-	-
-	-
49,524	50,202

482,869	479,519
---------	---------

Total this year	Total prior year
£	£

--

--

Section C**Notes to the accounts****Note 7 Extraordinary items**

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

	Description
Extraordinary item 1	
Extraordinary item 2	
Extraordinary item 3	
Extraordinary item 4	
Total extrordinary items	

(

.

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

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****Note 9 Support Costs**

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

Support cost (examples)	Raising funds £	Activity 1 £	Activity 2 £	Activity 3 £
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.

--



Grand total £	Basis of allocation
	(Describe method)
-	
-	
-	
-	
-	
-	

--

Section C**Notes to the accounts****Note 10** **Details of certain items of expenditure****10.1 Fees for examination of the accounts**

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

Independent examiner's fees

Assurance services other than audit or independent examination

Tax advisory fees

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



This year £	Last year £
850	830
0	0
0	0
0	0

Section C**Notes to the accounts****Note 11****Paid employees**

Please complete this note if the charity has any employees.

11.1 Staff Costs

	This year £
Salaries and wages	388,220
Social security costs	22,803
Pension costs (defined contribution scheme)	14,607
Other employee benefits	-
Total staff costs	425,631

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 pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no 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

Band	Number of employees
£60,000 to £69,999	0
£70,000 to £79,999	0
£80,000 to £89,999	0
£90,000 to £99,999	0
£100,000 to £109,999	0

Please provide the total amount paid to key management personnel (includes trustees and senior management) for their services to the charity

11.2 Average head count in the year

The parts of the charity in which the employees work

	This year Number
Fundraising	-
Charitable Activities	33
Governance	2
Other	-

Total 35

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

None

Please state the legal authority or reason for making the payment

Not applicable

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

None

11.4 Redundancy payments

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

Total amount of payment

None

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

Not applicable

The extent of redundancy funding at the balance sheet date

None

Please state the accounting policy for any redundancy or termination payments

To be accounted for as part of salary costs

(cont)

Last year £
374,560
19,268
7,343
-
401,171

--

**uding employer
no such**

1

25,350

Last year Number
-
32
2
-

34

Section C**Notes to the accounts**

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

12.1 Please complete this note if a defined contribution pension scheme is operate

Amount of contributions recognised in the SOFA as an expense

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

All funds are unrestricted

12.2 Please complete this section where the charity participates in a defined benefit 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

Not applicable

12.3 Please complete this section where the charity participates in a multi-employee 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

Not applicable

Not applicable

(cont)

: scheme

d.

£14,607

't pension plan but

r defined benefit

Section C**Notes to the accounts****Note 13****Grantmaking**

Please complete this note if the charity made any grants or donations which are part of the charitable activities undertaken.

13.1 Analysis of grants paid (included in cost of charitable activities)

Analysis	Grants to institutions	Grants to individuals
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 to any particular institution or individual.

13.2 Grants made to institutions

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

Names of institution	Purpose of grant

Total grants to institutions in reporting period

Other unanalysed grants

TOTAL GRANTS PAID

(cont)

which in aggregate form a material

Support costs	Total
£	£
-	-
-	-
-	-
-	-

t costs.

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

[illegible]

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

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

14.2 Depreciation and impairments

**Basis	SL or RB	SL or RB	SL or RB	SL or RB	SL or RB
** Rate					

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

14.3 Net book value

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

14.4 Impairment

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

--

14.5 Revaluation

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

the effective date of the revaluation

--

the name of independent valuer, if applicable

--

the methods applied and significant assumptions

--

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

--

14.6 Other disclosures

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

--

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

--

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

--

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

** Please indicate the method of depreciation by deleting the method not applicable (SL = straight

(cont)

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

Section C**Notes to the accounts****Note 15****Intangible assets**

Please complete this note if the charity has any intangible assets

15.1 Cost or valuation

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

15.2 Amortisation and impairments

**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 year	-	-	-	-
Disposals	-	-	-	-
Amortisation	-	-	-	-
Impairment	-	-	-	-
Transfers*	-	-	-	-
At end of year	-	-	-	-

15.3 Net book value

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

15.4 Accounting policy

Please disclose the accounting policy for intangible fixed assets including:

Reasons for choosing amortisation rates

Policies for the recognition of any capital development

15.5 Impairment

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

--

15.6 Revaluation

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

the effective date of the revaluation

--

the name of independent valuer, if applicable

--

the methods applied

--

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

--

15.7 Other disclosures

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

--

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

--

(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.

--

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

--

(vii) 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

Note 16

Heritage assets

Please complete this note if the charity has heritage assets

16.1 General disclosures for all charities holding heritage assets

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

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

16.2 Cost or valuation

	Heritage asset 1 £	Heritage asset 2 £	Heritage asset 3 £
At beginning of the year	-	-	-
Additions	-	-	-
Disposals	-	-	-
Revaluations	-	-	-
Transfers *	-	-	-
At end of the year	-	-	-

16.3 Depreciation and impairments

****Basis**

**** Rate**

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

16.4 Net book value

Nat book value at the beginning of the year

Net book value at the end of the year

-	-	-
-	-	-

16.5 Impairment

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

--

16.6 Revaluation

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

the effective date of the revaluation

the name of independent valuer, if applicable

qualifications of independent valuer

the methods applied and significant assumptions

any significant limitations on the valuation

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

Carrying amount at the beginning of the period

Additions

Disposals

Depreciation/impairment

Revaluation

Carrying amount at the end of period

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

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

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

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

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

16.9 Five year summary of heritage assets transactions

	2015	2014	2013
	£	£	£
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

-	-	-
---	---	---

(cont)

Heritage asset 4 £	Total £
-	-
-	-
-	-
-	-
-	-
-	-

		Straight Line ("SL") or Reducing Balance ("DR")

-	-
-	-
-	-
-	-
-	-
-	-

-	-
-	-

--

and those at valuation

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

e sheet)

2012	2011
£	£
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-

-	-
---	---

Section C

Notes to the accounts

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
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.**

--

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

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

Analysis of investments

Cash or cash equivalents

Listed investments

Fair value at year end
£
-
-

Investment properties	-
Social investments	-
Other investments	-
Total	-
Grand total (Fair value at year end+Cost less impairment)	

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

(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	

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

Analysis of current asset investments

Cash or cash equivalents
Listed investments
Investment properties
Social investments
Other investments
Total

This 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

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
Total

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

Description
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

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.

(cont)

Other	Total
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-

--

***exchanged between
s, the fair value is the
ivalent. For other
ers' best estimate of***

**the
iose held**

Cost less impairment
£
-
-

	-
	-
	-
	-

ing note:

agreeing with the

Last year
£
-
-
-
-
-
-
-

	This year £	Last year £

	This year £	Last year £

Section C**Notes to the accounts****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 by activities.

	Stock		Donated goods	
	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	-	-	-	-

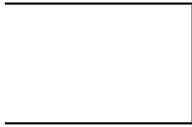
**18.2 Please specify the carrying amount of
any stocks pledged as security for liabilities**

--

(cont)

tween

Work in progress
£
-
-
-
-
-
-
-
-
-
-
-
-
-
-
-
-
-
-
-



Section C	Notes to the accounts
-----------	-----------------------

Note 19 Debtors and prepayments

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

19.1 Analysis of debtors

Trade debtors

Prepayments and accrued income

Other debtors

Total

Please complete 19.2 where a material debtor is recoverable more than a year

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

Trade debtors

Prepayments and accrued income

Other debtors

Total

(cont)

This year	Last year
£	£
-	-
-	-
335	335
335	335

after the reporting date.

rs above)

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

Section C**Notes to the accounts****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	
	This year £	Last year £
Accruals for grants payable	-	-
Bank loans and overdrafts	-	-
Trade creditors	-	-
Payments received on account for contracts or performance-related grants	-	-
Accruals and deferred income	785	785
Taxation and social security	-	-
Other creditors	-	-
Total	785	785

20.2 Deferred income

Please complete this note if the charity has deferred income.

Please explain the reasons why income is deferred.

--

Movement in deferred income account

Balance at the start of the reporting period

Amounts added in current period

Amounts released to income from previous periods

Balance at the end of the reporting period

(cont)

Amounts falling due after more than one year	
This year £	Last year £
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-

--

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

Section C**Notes to the accounts****Note 21 Provisions for liabilities and charges**

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

21.1 Please provide:

- a brief description of any obligations on the balance sheet and the expected amount and timing of resulting payments;

None

- an indication of the uncertainties about the amount or timing of those outflows; and

Not applicable

- the amount of any expected reimbursement, stating the amount of any asset that has been recognised for that expected reimbursement.

None

21.2 Movements in recognised provisions and funding commitment during the

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

21.3 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).

Not applicable

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.

Not applicable

(cont)

visions. A provision is

period

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

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

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

No significant creditors

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

(cont)

ial instruments

Section C**Notes to the accounts****Note 23 Contingent liabilities and contingent assets****23.1 Contingent liabilities**

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

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

23.2 Contingent assets

Where the charity has contingent assets, please complete the following section where the probability of their realization is probable

Description of item	Estimate of financial impact

23.4 Other disclosures for contingent assets and/or liabilities

Please provide the following information where practicable:

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

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

(cont)

action unless the

financial effect

n when their existence is

financial effect

Section C**Notes to the accounts****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**

(cont)

This year £	Last year £
-	-
-	-
361,234	274,333
-	-
361,234	274,333

Section C

Notes to the accounts

Note 25 Fair value of assets and liabilities

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

Credit risk very low: parents pay direct debit. Liquidity risk: Very low: cash in the bank at the year end. Market risk: Very low: UK bank accounts

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. All cash funds held

(cont)

*... fees in advance or by
low. There is sufficient
l to meet in excess of 3
low. All funds deposited in*

... held in bank accounts.

Section C	Notes to the accounts
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Note 26	Events after the end of the reporting period
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Please complete this note events (not requiring adjustment to the accounts) h the end of the reporting period but before the accounts are authorised which i that arose after the end of the reporting period.

Please provide details of the nature of the event

None

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

Not applicable

(cont)

***have occurred after
relate to conditions***

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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 if figure below should reconcile to 'Total funds' in the balance sheet.

** Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts; UR - unrestricted funds*

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £
			-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-
Other funds	N/a	N/a	-	-	-
Total Funds			-	-	-



for 'Other funds'. The 'Total funds'

rusts, of the charity; and U -

Transfers £	Gains and losses £	Fund balances carried forward £
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-

Section C
Notes to the accounts
(cont)
Note 27
Charity funds (cont)
27.2 Details of material funds held and movements during the PREVIOUS reporting period

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

** Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts; UR - unrestricted funds*

	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £
Fund names					
			-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-
Other funds	N/a	N/a	-	-	-
Total Funds			-	-	-



for 'Other funds'. The 'Total funds'

rusts, of the charity; and U -

Transfers £	Gains and losses £	Fund balances carried forward £
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-

Section C**Notes to the accounts****Note 27****Charity funds (cont)****27.3 Transfers between funds**

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

27.4 Designated funds

Planned use	Purpose of the designation

(cont)

verted to	Amount

	Amount

Note 28 Transactions with trustees and related parties

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

28.1 Trustee remuneration and benefits

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

In the period the charity has paid trustees remuneration and benefits. Please give the details of any remuneration or other benefits paid to a trustee by the charity or any institution in the period.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid	
		This year	
		Remuneration	Pension contribution
		£	£

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

None paid

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

None paid

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)

Type of expenses reimbursed	This 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 it has a financial interest, including where funds have been held as agent for related parties. If there are no transactions, enter 'true' in the box provided.

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

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end
			£	£

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

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

(cont)

ses explained in guidance notes)
ns to report, please enter “True”

from an

	1
--	---

e amount of, and legal authority
on or company connected with it.

aid or benefit value		
ear		Last year
Redundancy (including loss of office)/ex gratia	Other	TOTAL
	£	£

isactions should be provided in
If there are transactions to

--

year	Last year
E	£

--

Which a related party has a material re no such transactions, please

--

Provision for bad debts at period end	Amounts written off during reporting period
£	£

--

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Note 29	Additional Disclosures
The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.	



Section A

Independent Examiner's Report

**Report to the
trustees/ members
of**

Charity Name
The Daisy Play Centre

**On accounts for the
year ended**

31/03/2021

**Charity
no (if
any)**

1030989

Set out on pages

1-2

(remember to include the page numbers of additional sheets)

**Responsibilities and
basis of report**

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/03/2021.

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 [insert name of applicable listed body]]. *Delete [] if not applicable.*

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. Russell****Date:****8 November 2021****Name:****Martin Russell****Relevant
professional
qualification(s) or
body (if any):****Chartered Certified Accountant, FCCA****Address:****Acland House
The Basement****21 Victoria Park Road****Exeter
EX2 4NT****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.