

Sowing Seeds Family Hub

England & Wales · Charity number 1173396

Details

Other names SOWING SEEDS PRE SCHOOL

Status Registered

Legal form CIO

Registered 2017-06-13

Register [View on the Charity Commission register](#)

Contact

Address Life Church Cuffley
Cuffley
Potters Bar
EN6 4LN

Phone 07749911419

Email hello@sowingseedsfamilyhub.com

Website www.sowingseedsfamilyhub.com

Activities

Objects: THE CHARITY WORKS FOR THE PUBLIC BENEFIT HAVING AS ITS OBJECTS THE DEVELOPMENT AND EDUCATION OF CHILDREN AND YOUNG PEOPLE IN PARTICULAR BY: 1) PROMOTING THEIR CARE AND SAFETY; 2) PROMOTING THEIR EDUCATION AND PROMOTING PARENTAL INVOLVEMENT; 3) PROMOTING THEIR HEALTH AND WELLBEING; 4) PROVIDING SERVICES TO SUPPORT THEM AND THEIR FAMILIES AND CARERS; 5) PROVIDING SERVICES TO INDIVIDUALS HOLDING MEMBERSHIP OF THE CIO; AND 6) FURTHERING THE AIMS OF THE PRE-SCHOOL LEARNING ALLIANCE.

Activities: We are a community family hub based at Life Church in Cuffley, Hertfordshire. Our aim is to create a welcoming and inclusive environment where everyone feels valued and supported. We want to meet the needs of our community by providing a range of support groups and services for all ages, from babies to the elderly.

Classification

- **How:** Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Other Charitable Purposes
- **Who:** Children/young People, Elderly/old People, People With Disabilities, The General Public/mankind

Geography

- Hertfordshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-07-15	£70,823	£65,845	-	-
2024-07-15	£25,296	£24,087	-	-
2023-07-15	£62,122	£65,052	-	-
2022-07-15	£91,155	£91,168	-	-
2021-07-15	£82,330	£86,304	-	-
2020-07-15	£55,005	£50,636	-	-

Trustees

Name	Role	Appointed
Alison Louise Hockney		2017-05-11
Amanda Susan Beeton		2018-03-25
Jennifer Kuhl		2024-08-07
Lindsey Harvey		2019-09-04
Stephen Harvey		2024-08-07

Sowing Seeds Family Hub

England & Wales - Charity number 1173396

Accounts

Sowing Seeds Family Hub

Annual Report and Unaudited Financial Statements

For the year ended 15 July 2025

Sowing Seeds Family Hub

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SOWING SEEDS FAMILY HUB

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	A Hockney A Beeton L Harvey S Harvey J Kuhl	(Appointed 7 August 2024) (Appointed 7 August 2024)
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Charity number	1173396
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Independent examiner	Gilberts Chartered Accountants Pendragon House 65 London Road St Albans Hertfordshire AL1 1LJ
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Sowing Seeds Family Hub

Trustees' Report

For the year ended 15 July 2025

The trustees present their annual report and financial statements for the year ended 15 July 2025.

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 [governing document], 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)" (effective 1 January 2019).

Objectives and activities

The charity's objects are for the public benefit, the advancement of the Christian Faith as part of the mission of Life Church Cuffley and by the advancement of education in Cuffley and the surrounding area.

The activities undertaken in furtherance of these objects is the provision of preschool education for children aged 2-4. We follow the EYFS in line with Ofsted requirements and follow the Statutory Framework for Early Years.

We provide a safe, warm, enabling environment which offers activities based on children's interests to promote their learning and independence, ensuring that the children reach their full potential before they leave us to go to Nursery or Reception.

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

Significant activities and achievements against objectives

During this year, Sowing Seeds has continued to grow as a valued part of the community, providing a welcoming and supportive environment for people of all ages. Since opening our Community Hub, we have seen it become a thriving space where individuals can meet, build friendships, and access activities that promote connection, mental health, and wellbeing.

Over the past year, we have successfully expanded and strengthened a number of our community initiatives. These include our well-supported **Veterans Group**, **Dementia Café**, and a range of **wellbeing classes**, all aimed at reducing isolation and improving the quality of life for those in our community. These activities have created opportunities for people to come together, share experiences, and receive valuable support in a safe and inclusive setting.

We are also proud to be working in partnership with a number of organisations for the benefit of our local community, including **Hertfordshire County Council**, **Welwyn Hatfield**, and local **social prescribers**. Through these partnerships, we are able to extend our reach and provide greater support to individuals and families who need it most.

In addition, our preschool has gone from strength to strength and is now fully subscribed, reflecting the trust and confidence families place in the care and support we provide. Sowing Seeds remains committed to continuing its positive impact and supporting the wellbeing of the wider community into the future.

Financial review

Full details of the Trust's financial position are shown in the accounts attached to this report.

The trustees consider that the financial position and reserves of the charity are satisfactory.

Reserves policy

It is the policy of the charity that reserves should be maintained at a level to ensure the charity has an adequate contingency fund to meet staff salaries and essential running costs.

Major risks

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 the major risks.

Sowing Seeds Family Hub

Trustees' Report (Continued)

For the year ended 15 July 2025

Structure, governance and management

The charity is a charitable incorporated organisation.

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

A Hockney

A Beeton

L Harvey

S Harvey

(Appointed 7 August 2024)

J Kuhl

(Appointed 7 August 2024)

Recruitment and appointment of trustees

New Trustees are appointed by existing Trustees. The charity ensures that all new trustees are given sufficient training upon appointment by attending meetings and reading relevant literature.

The trustees' report was approved by the Board of Trustees.

A Hockney

Trustee

14 May 2026



Sowing Seeds Family Hub

Independent Examiner's Report

To the Trustees of Sowing Seeds Family Hub

I report to the trustees on my examination of the financial statements of Sowing Seeds Family Hub (the charity) for the year ended 15 July 2025.

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.

Independent examiner's statement

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 extant 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.

Gilberts Chartered Accountants

Pendragon House
65 London Road
St Albans
Hertfordshire
AL1 1LJ

Dated: 14 May 2026

SOWING SEEDS FAMILY HUB

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 15 JULY 2025

	Notes	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Income from:			
Donations and legacies	2	7,580	11,407
Charitable activities	3	63,243	13,889
		<u> </u>	<u> </u>
Total income		70,823	25,296
Expenditure on:			
Charitable activities	4	65,845	24,087
		<u> </u>	<u> </u>
Total expenditure		65,845	24,087
		<u> </u>	<u> </u>
Net income and movement in funds		4,978	1,209
Reconciliation of funds:			
Fund balances at 16 July 2024		5,455	4,246
		<u> </u>	<u> </u>
Fund balances at 15 July 2025		10,433	5,455
		<u> </u>	<u> </u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

SOWING SEEDS FAMILY HUB

BALANCE SHEET

AS AT 15 JULY 2025

		2025		2024	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	9		1		1
Current assets					
Debtors	10	25		100	
Cash at bank and in hand		10,814		5,924	
		<u>10,839</u>		<u>6,024</u>	
Creditors: amounts falling due within one year	11	(407)		(570)	
		<u> </u>		<u> </u>	
Net current assets			10,432		5,454
			<u> </u>		<u> </u>
Total assets less current liabilities			10,433		5,455
			<u> </u>		<u> </u>
The funds of the charity					
Unrestricted funds	13		10,433		5,455
			<u> </u>		<u> </u>
			<u>10,433</u>		<u>5,455</u>
			<u> </u>		<u> </u>

The financial statements were approved by the trustees on 14 May 2026

A Hockney
Trustee

A Beeton
Trustee

SOWING SEEDS FAMILY HUB

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 15 JULY 2025

1 Accounting policies

Charity information

Sowing Seeds Family Hub is a Charitable Incorporated Organisation registered in England with the Charity Commission. The address of the principal location is Life Church Cuffley, Cuffley, Potters Bar, Hertfordshire EN6 4LN.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, 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). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

1.3 Income

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured

1.4 Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered.

1.5 Tangible fixed 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:

Equipment	20% Straight Line
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1.6 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

SOWING SEEDS FAMILY HUB

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 15 JULY 2025

1 Accounting policies

(Continued)

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.8 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

1.10 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

SOWING SEEDS FAMILY HUB

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 15 JULY 2025

2 Income from donations and legacies

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Donations and gifts	7,580	11,407

3 Income from charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Parent Fees	14,050	1,498
Funding	49,193	12,391
	63,243	13,889

4 Charitable activities

	Expenditure 2025 £	Expenditure 2024 £
Staff costs	37,999	16,053
Pre School Supplies	17,657	5,046
Rent	3,090	-
Insurance	1,490	-
Advertising and Marketing	605	833
Repairs and Maintenance	549	-
Staff Training	2,574	381
Subscriptions	1,309	1,056
General Expenses	284	388
Accountancy	288	330
	65,845	24,087
	65,845	24,087

SOWING SEEDS FAMILY HUB

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 15 JULY 2025

5	Net movement in funds	2025	2024
		£	£
	The net movement in funds is stated after charging/(crediting):		
		=====	=====

6 Trustees

Jenny Kuhl, a trustee of the charity, received remuneration of £8,380 as manager of the pre school.

7 Employees

The average monthly number of employees during the year was:

	2025	2024
	Number	Number
Nursery Staff	4	2
	=====	=====

Employment costs

	2025	2024
	£	£
Wages and salaries	37,770	15,785
Other pension costs	229	268
	=====	=====
	37,999	16,053
	=====	=====

There were no employees whose annual remuneration was more than £60,000.

8 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

SOWING SEEDS FAMILY HUB

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 15 JULY 2025

(Continued)

9	Tangible fixed assets		Equipment
			£
	Cost		
	At 16 July 2024		260
			—
	At 15 July 2025		260
			—
	Depreciation and impairment		
	At 16 July 2024		259
			—
	At 15 July 2025		259
			—
	Carrying amount		
	At 15 July 2025		1
			—
	At 15 July 2024		1
			—
10	Debtors		
		2025	2024
		£	£
	Amounts falling due within one year:		
	Other debtors	25	100
		—	—
11	Creditors: amounts falling due within one year		
		2025	2024
		£	£
	Other taxation and social security	107	-
	Accruals and deferred income	300	570
		—	—
		407	570
		—	—
12	Retirement benefit schemes		
		2025	2024
		£	£
	Defined contribution schemes		
	Charge to profit or loss in respect of defined contribution schemes	229	268
		—	—

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

SOWING SEEDS FAMILY HUB

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 15 JULY 2025

13 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 16 July 2024	Incoming resources	Resources expended	At 15 July 2025
	£	£	£	£
General funds	5,455	70,823	(65,845)	10,433
	=====	=====	=====	=====
Previous year:	At 16 July 2023	Incoming resources	Resources expended	At 15 July 2024
	£	£	£	£
General funds	4,246	25,296	(24,087)	5,455
	=====	=====	=====	=====

14 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

Sowing Seeds Family Hub

England & Wales - Charity number 1173396

Accounts

Sowing Seeds Family Hub

Annual Report and Unaudited Financial Statements

For the year ended 15 July 2024

Sowing Seeds Family Hub

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SOWING SEEDS FAMILY HUB

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

A Hockney

A Beeton

L Harvey

S Harvey

J Kuhl

(Appointed 7 August 2024)

(Appointed 7 August 2024)

Charity number

1173396

Independent examiner

Gilberts Chartered Accountants

Pendragon House

65 London Road

St Albans

Hertfordshire

AL1 1LJ

Sowing Seeds Family Hub

Trustees' Report

For the year ended 15 July 2024

The trustees present their annual report and financial statements for the year ended 15 July 2024.

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 [governing document], 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)" (effective 1 January 2019).

Objectives and activities

The charity's objects are for the public benefit, the advancement of the Christian Faith as part of the mission of Life Church Cuffley and by the advancement of education in Cuffley and the surrounding area.

The activities undertaken in furtherance of these objects is the provision of preschool education for children aged 2-4. We follow the EYFS in line with Ofsted requirements and follow the Statutory Framework for Early Years.

We provide a safe, warm, enabling environment which offers activities based on children's interests to promote their learning and independence, ensuring that the children reach their full potential before they leave us to go to Nursery or Reception.

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

Significant activities and achievements against objectives

Over the past year, Sowing Seeds has made significant strides in fostering community connections and promoting mental well-being. A major milestone was the opening of our Community Hub, a welcoming space where people can meet, share experiences, and build lasting relationships.

Throughout the year, we organized a variety of community events, including afternoon teas with live music, support groups, and classes—all designed to enhance mental health and overall well-being. These initiatives have helped create a supportive environment, encouraging social interaction and personal growth.

Looking ahead, we remain committed to strengthening our community and expanding our programs. We are proud to be working alongside Broxbourne Alliance, Communities 1st, and social prescribers, collaborating to improve people's lives and ensure that support reaches those who need it most.

Financial review

Full details of the Trust's financial position are shown in the accounts attached to this report.

The trustees consider that the financial position and reserves of the charity are satisfactory.

Reserves policy

It is the policy of the charity that reserves should be maintained at a level to ensure the charity has an adequate contingency fund to meet staff salaries and essential running costs.

Major risks

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 the major risks.

Structure, governance and management

The charity is a charitable incorporated organisation.

Sowing Seeds Family Hub

Trustees' Report (Continued)

For the year ended 15 July 2024

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

A Hockney

A Beeton

L Harvey

S Harvey

(Appointed 7 August 2024)

J Kuhl

(Appointed 7 August 2024)

Recruitment and appointment of trustees

New Trustees are appointed by existing Trustees. The charity ensures that all new trustees are given sufficient training upon appointment by attending meetings and reading relevant literature.

The trustees' report was approved by the Board of Trustees.

A Hockney

Trustee

25 April 2025



Sowing Seeds Family Hub

Independent Examiner's Report

To the Trustees of Sowing Seeds Family Hub

I report to the trustees on my examination of the financial statements of Sowing Seeds Family Hub (the charity) for the year ended 15 July 2024.

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.

Independent examiner's statement

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 extant 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.

Gilberts Chartered Accountants

Pendragon House
65 London Road
St Albans
Hertfordshire
AL1 1LJ

Dated: 25 April 2025

SOWING SEEDS FAMILY HUB

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 15 JULY 2024

	Notes	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Income from:			
Donations and legacies	2	11,407	60
Charitable activities	3	13,889	62,122
Total income		25,296	62,182
Expenditure on:			
Charitable activities	4	24,087	65,052
Total expenditure		24,087	65,052
Net income/(expenditure) and movement in funds		1,209	(2,870)
Reconciliation of funds:			
Fund balances at 17 July 2023		4,246	7,116
Fund balances at 15 July 2024		5,455	4,246

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

SOWING SEEDS FAMILY HUB

BALANCE SHEET

AS AT 15 JULY 2024

		2024		2023	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	9		1		1
Current assets					
Debtors	10	100	-	-	-
Cash at bank and in hand		5,924		4,485	
		<u>6,024</u>		<u>4,485</u>	
Creditors: amounts falling due within one year	11	<u>(570)</u>		<u>(240)</u>	
Net current assets			<u>5,454</u>		<u>4,245</u>
Total assets less current liabilities			<u>5,455</u>		<u>4,246</u>
The funds of the charity					
Unrestricted funds	13		<u>5,455</u>		<u>4,246</u>
			<u>5,455</u>		<u>4,246</u>

The financial statements were approved by the trustees on 25 April 2025

A Hockney
Trustee

A Beeton
Trustee

SOWING SEEDS FAMILY HUB

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 15 JULY 2024

1 Accounting policies

Charity information

Sowing Seeds Family Hub is a Charitable Incorporated Organisation registered in England with the Charity Commission. The address of the principal location is Life Church Cuffley, Cuffley, Potters Bar, Hertfordshire EN6 4LN.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, 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). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

1.3 Income

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured

1.4 Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered.

1.5 Tangible fixed 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:

Equipment	20% Straight Line
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1.6 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

SOWING SEEDS FAMILY HUB

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 15 JULY 2024

1 Accounting policies

(Continued)

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.8 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

1.10 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

SOWING SEEDS FAMILY HUB

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 15 JULY 2024

2 Income from donations and legacies

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Donations and gifts	11,407	60

3 Income from charitable activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Parent Fees	1,498	24,594
Funding	12,391	34,063
Lunch Club	-	3,465
	13,889	62,122

4 Charitable activities

	Expenditure 2024 £	Expenditure 2023 £
Staff costs	16,053	53,073
Depreciation and impairment	-	51
Pre School Supplies	5,046	3,989
Rent	-	5,844
Advertising and Marketing	833	-
Staff Training	381	151
Subscriptions	1,056	1,318
General Expenses	388	386
Accountancy	330	240
	24,087	65,052
	24,087	65,052

SOWING SEEDS FAMILY HUB

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 15 JULY 2024

5	Net movement in funds	2024	2023
		£	£
	The net movement in funds is stated after charging/(crediting):		
	Depreciation of owned tangible fixed assets	-	51
		=====	=====

6 Trustees

Alison Hockney, a trustee of the charity, received remuneration of £8,399 as manager of the pre school.

7 Employees

The average monthly number of employees during the year was:

	2024	2023
	Number	Number
Nursery Staff	2	7
	=====	=====

Employment costs

	2024	2023
	£	£
Wages and salaries	15,785	52,616
Other pension costs	268	457
	-----	-----
	16,053	53,073
	=====	=====

There were no employees whose annual remuneration was more than £60,000.

8 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

SOWING SEEDS FAMILY HUB

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 15 JULY 2024

(Continued)

9	Tangible fixed assets		
			Equipment
			£
	Cost		
	At 17 July 2023		260

	At 15 July 2024		260

	Depreciation and impairment		
	At 17 July 2023		259

	At 15 July 2024		259

	Carrying amount		
	At 15 July 2024		1
			=====
	At 16 July 2023		1
			=====
10	Debtors		
		2024	2023
	Amounts falling due within one year:	£	£
	Other debtors	100	-
		=====	=====
11	Creditors: amounts falling due within one year		
		2024	2023
		£	£
	Accruals and deferred income	570	240
		=====	=====
12	Retirement benefit schemes		
		2024	2023
	Defined contribution schemes	£	£
	Charge to profit or loss in respect of defined contribution schemes	268	457
		=====	=====

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

SOWING SEEDS FAMILY HUB

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 15 JULY 2024

13 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 17 July 2023	Incoming resources	Resources expended	At 15 July 2024
	£	£	£	£
General funds	4,246	25,296	(24,087)	5,455
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Previous year:	At 17 July 2022	Incoming resources	Resources expended	At 16 July 2023
	£	£	£	£
General funds	7,116	62,182	(65,052)	4,246
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

14 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

Sowing Seeds Family Hub

England & Wales - Charity number 1173396

Accounts

Sowing Seeds Family Hub

Annual Report and Unaudited Financial Statements

For the year ended 16 July 2023

Sowing Seeds Family Hub

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Sowing Seeds Family Hub

Legal and Administrative Information

Trustees

A Hockney
A Beeton
L Harvey

Charity number

1173396

Independent examiner

Gilberts Chartered Accountants
Pendragon House
65 London Road
St Albans
Hertfordshire
AL1 1LJ

Sowing Seeds Family Hub

Trustees' Report

For the year ended 16 July 2023

The trustees present their annual report and financial statements for the year ended 16 July 2023.

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 [governing document], 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)" (effective 1 January 2019).

Objectives and activities

The charity's objects are for the public benefit, the advancement of the Christian Faith as part of the mission of Life Church Cuffley and by the advancement of education in Cuffley and the surrounding area.

The activities undertaken in furtherance of these objects is the provision of preschool education for children aged 2-4. We follow the EYFS in line with Ofsted requirements and follow the Statutory Framework for Early Years.

We provide a safe, warm, enabling environment which offers activities based on children's interests to promote their learning and independence, ensuring that the children reach their full potential before they leave us to go to Nursery or Reception.

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

Significant activities and achievements against objectives

During this current financial year, Sowing Seeds Preschool continued to provide an excellent educational setting for our community's families. We continued to support our children and their families with the continued impact that the pandemic has had on them. This included supporting them through grief, isolation, and language and communication delays which have become more apparent since the pandemic. We have remained full to capacity and employ extensively qualified staff to ensure the best quality of support for all those who access the preschool.

Financial review

Full details of the Trust's financial position are shown in the accounts attached to this report.

The trustees consider that the financial position and reserves of the charity are satisfactory.

Reserves policy

It is the policy of the charity that reserves should be maintained at a level to ensure the charity has an adequate contingency fund to meet staff salaries and essential running costs.

Major risks

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 the major risks.

Structure, governance and management

The charity is a charitable incorporated organisation.

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

A Hockney

A Beeton

L Harvey

Sowing Seeds Family Hub

Trustees' Report (Continued)

For the year ended 16 July 2023

Recruitment and appointment of trustees

New Trustees are appointed by existing Trustees. The charity ensures that all new trustees are given sufficient training upon appointment by attending meetings and reading relevant literature.

The trustees' report was approved by the Board of Trustees.

A Hockney

Trustee

9 May 2024



Sowing Seeds Family Hub

Independent Examiner's Report

To the Trustees of Sowing Seeds Family Hub

I report to the trustees on my examination of the financial statements of Sowing Seeds Family Hub (the charity) for the year ended 16 July 2023.

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.

Independent examiner's statement

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 extant 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.

Gilberts Chartered Accountants

Pendragon House
65 London Road
St Albans
Hertfordshire
AL1 1LJ

Dated: 9 May 2024

Sowing Seeds Family Hub

Statement of Financial Activities Including Income and Expenditure Account

For the year ended 16 July 2023

	Notes	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Income from:			
Donations and legacies	2	60	3,626
Charitable activities	3	62,122	87,529
Total income		62,182	91,155
Charitable activities	4	65,052	91,168
Net expenditure and movement in funds		(2,870)	(13)
Reconciliation of funds:			
Fund balances at 17 July 2022		7,116	7,129
Fund balances at 16 July 2023		4,246	7,116

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

Sowing Seeds Family Hub

Balance Sheet

For the year ended 16 July 2023

		2023		2022	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	8		1		52
Current assets					
Debtors	9	-		2,922	
Cash at bank and in hand		4,485		4,589	
		<u>4,485</u>		<u>7,511</u>	
Creditors: amounts falling due within one year	10	<u>240</u>		<u>447</u>	
Net current assets			<u>4,245</u>		<u>7,064</u>
Total assets less current liabilities			<u>4,246</u>		<u>7,116</u>
The funds of the charity					
Unrestricted funds			<u>4,246</u>		<u>7,116</u>
			<u>4,246</u>		<u>7,116</u>

The financial statements were approved by the trustees on 9 May 2024

A Hockney
Trustee

A Beeton
Trustee

SOWING SEEDS FAMILY HUB

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 16 JULY 2023

1 Accounting policies

Charity information

Sowing Seeds Family Hub is a Charitable Incorporated Organisation registered in England with the Charity Commission. The address of the principal location is Life Church Cuffley, Cuffley, Potters Bar, Hertfordshire EN6 4LN.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, 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). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

1.3 Income

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured

1.4 Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered.

1.5 Tangible fixed 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:

Equipment	20% Straight Line
-----------	-------------------

1.6 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

SOWING SEEDS FAMILY HUB

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 16 JULY 2023

1 Accounting policies (Continued)

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.8 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

1.10 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

SOWING SEEDS FAMILY HUB

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 16 JULY 2023

2 Income from donations and legacies

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Donations and gifts	60	3,626

3 Income from charitable activities

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Parent Fees	24,594	20,326
Funding	34,063	61,870
Lunch Club	3,465	5,333
	62,122	87,529

4 Charitable activities

	Expenditure 2023 £	Expenditure 2022 £
Staff costs	53,073	63,703
Depreciation and impairment	51	52
Pre School Supplies	3,989	18,442
Uniform Costs	-	215
Rent	5,844	6,884
Insurance	-	429
Staff Training	151	(262)
Subscriptions	1,318	1,465
General Expenses	386	-
Accountancy	240	240
	65,052	91,168
	65,052	91,168

SOWING SEEDS FAMILY HUB

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 16 JULY 2023

5 Trustees

Alison Hockney, a trustee of the charity, received remuneration of £12,465 as manager of the pre school.

6 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Nursery Staff	7	7
	=====	=====
Employment costs	2023	2022
	£	£
Wages and salaries	52,616	63,160
Other pension costs	457	543
	-----	-----
	53,073	63,703
	=====	=====

There were no employees whose annual remuneration was more than £60,000.

7 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

8 Tangible fixed assets

	Equipment £
Cost	
At 17 July 2022	260

At 16 July 2023	260

Depreciation and impairment	
At 17 July 2022	207
Depreciation charged in the year	52

At 16 July 2023	259

Carrying amount	
At 16 July 2023	1
	=====
At 16 July 2022	52
	=====

SOWING SEEDS FAMILY HUB

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 16 JULY 2023

9 Debtors	2023	2022
	£	£
Amounts falling due within one year:		
Other debtors	-	2,922
	=====	=====

10 Creditors: amounts falling due within one year	2023	2022
	£	£
Other taxation and social security	-	207
Accruals and deferred income	240	240
	=====	=====
	240	447
	=====	=====

11 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 17 July 2022	Incoming resources	Resources expended	At 16 July 2023
	£	£	£	£
General funds	7,116	62,182	65,052	4,246
	=====	=====	=====	=====
Previous year:	At 17 July 2021	Incoming resources	Resources expended	At 16 July 2022
	£	£	£	£
General funds	7,129	91,155	(91,168)	7,116
	=====	=====	=====	=====

12 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

Sowing Seeds Family Hub

England & Wales - Charity number 1173396

Accounts

Sowing Seeds Pre School

Annual Report and Unaudited Financial Statements

For the year ended 16 July 2022

SOWING SEEDS PRE SCHOOL

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SOWING SEEDS PRE SCHOOL

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

A Hockney
A Beeton
L Harvey

Charity number

1173396

Independent examiner

Gilberts Chartered Accountants
Pendragon House
65 London Road
St Albans
Hertfordshire
AL1 1LJ

SOWING SEEDS PRE SCHOOL

TRUSTEES' REPORT

FOR THE YEAR ENDED 16 JULY 2022

The trustees present their annual report and financial statements for the year ended 16 July 2022.

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 [governing document], 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)" (effective 1 January 2019).

Objectives and activities

The charity's objects are for the public benefit, the advancement of the Christian Faith as part of the mission of Life Church Cuffley and by the advancement of education in Cuffley and the surrounding area.

The activities undertaken in furtherance of these objects is the provision of preschool education for children aged 2-4. We follow the EYFS in line with Ofsted requirements and follow the Statutory Framework for Early Years.

We provide a safe, warm, enabling environment which offers activities based on children's interests to promote their learning and independence, ensuring that the children reach their full potential before they leave us to go to Nursery or Reception.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

During this current financial year, Sowing Seeds Preschool continues to provide an excellent educational setting for our community's families. We continue to focus on supporting the families in our community and remain full to capacity, with a waiting list for the following year. The effect of the pandemic is still evident, for example, the mental health wellbeing of adult family members has suffered, therefore, thanks to the trust built between ourselves and our families, we have been able to be a point of contact to provide support and signpost where necessary.

Financial review

Full details of the Trust's financial position are shown in the accounts attached to this report.

The trustees consider that the financial position and reserves of the charity are satisfactory.

It is the policy of the charity that reserves should be maintained at a level to ensure the charity has an adequate contingency fund to meet staff salaries and essential running costs..

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 the major risks.

Structure, governance and management

The charity is a charitable incorporated organisation.

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

A Hockney

A Beeton

L Harvey

SOWING SEEDS PRE SCHOOL

TRUSTEES' REPORT (Continued)

FOR THE YEAR ENDED 16 JULY 2022

The trustees' report was approved by the Board of Trustees.

A Hockney
Trustee

20 March 2023

SOWING SEEDS PRE SCHOOL

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF SOWING SEEDS PRE SCHOOL

I report to the trustees on my examination of the financial statements of Sowing Seeds Pre School (the charity) for the year ended 16 July 2022.

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.

Independent examiner's statement

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 extant 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.

Gilberts Chartered Accountants

Pendragon House
65 London Road
St Albans
Hertfordshire
AL1 1LJ

Dated: 20 March 2023

SOWING SEEDS PRE SCHOOL

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 16 JULY 2022

		Unrestricted funds 2022 £	Unrestricted funds 2021 £
	Notes		
<u>Income from:</u>			
Donations and legacies	2	3,626	-
Charitable activities	3	87,529	82,330
		<hr/>	<hr/>
Total income		91,155	82,330
		<hr/>	<hr/>
<u>Expenditure on:</u>			
Charitable activities	4	91,168	86,304
		<hr/>	<hr/>
Net expenditure for the year/ Net movement in funds		(13)	(3,974)
Fund balances at 17 July 2021		7,129	11,103
		<hr/>	<hr/>
Fund balances at 16 July 2022		7,116	7,129
		<hr/> <hr/>	<hr/> <hr/>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

SOWING SEEDS PRE SCHOOL

BALANCE SHEET

AS AT 16 JULY 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	7		52		104
Current assets					
Debtors	8	2,922		3,634	
Cash at bank and in hand		4,589		3,905	
		<u>7,511</u>		<u>7,539</u>	
Creditors: amounts falling due within one year	9	<u>(447)</u>		<u>(514)</u>	
Net current assets			7,064		7,025
Total assets less current liabilities			<u>7,116</u>		<u>7,129</u>
Income funds					
Unrestricted funds			7,116		7,129
			<u>7,116</u>		<u>7,129</u>

The financial statements were approved by the Trustees on 20 March 2023

A Hockney
Trustee

A Beeton
Trustee

SOWING SEEDS PRE SCHOOL

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 16 JULY 2022

1 Accounting policies

Charity information

Sowing Seeds Pre School is a Charitable Incorporated Organisation registered in England with the Charity Commission. The address of the principal location is Life Church Cuffley, Cuffley, Potters Bar, Hertfordshire EN6 4LN.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, 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). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

1.3 Income

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured

1.4 Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered.

1.5 Tangible fixed 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:

Equipment	20% Straight Line
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1.6 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

SOWING SEEDS PRE SCHOOL

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 16 JULY 2022

1 Accounting policies (Continued)

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.8 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

1.10 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

SOWING SEEDS PRE SCHOOL

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 16 JULY 2022

2 Donations and legacies

	Unrestricted funds	Total
	2022	2021
	£	£
Donations and gifts	3,626	-
	<u>3,626</u>	<u>-</u>

3 Charitable activities

	Income 2022	Income 2021
	£	£
Parent Fees	20,326	30,881
Funding	61,870	48,653
Lunch Club	5,333	2,796
	<u>87,529</u>	<u>82,330</u>

4 Charitable activities

	Expenditure 2022	Expenditure 2021
	£	£
Staff costs	63,703	60,281
Depreciation and impairment	52	52
Pre School Supplies	18,442	13,811
Uniform Costs	215	530
Rent	6,884	7,706
Insurance	429	423
Staff Training	(262)	248
Subscriptions	1,465	1,244
General Expenses	-	1,769
Accountancy	240	240
	<u>91,168</u>	<u>86,304</u>
	<u>91,168</u>	<u>86,304</u>

SOWING SEEDS PRE SCHOOL

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 16 JULY 2022

5 Trustees

Alison Hockney, a trustee of the charity, received remuneration of £15,489 as manager of the pre school.

6 Employees

The average monthly number of employees during the year was:

	2022	2021
	Number	Number
Nursery Staff	7	6
	=====	=====
Employment costs	2022	2021
	£	£
Wages and salaries	63,160	59,593
Other pension costs	543	688
	-----	-----
	63,703	60,281
	=====	=====

There were no employees whose annual remuneration was more than £60,000.

7 Tangible fixed assets

	Equipment
	£
Cost	
Additions	260

At 16 July 2022	260

Depreciation and impairment	
At 17 July 2021	208

At 16 July 2022	208

Carrying amount	
At 16 July 2022	52
	=====
At 16 July 2021	104
	=====

SOWING SEEDS PRE SCHOOL

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 16 JULY 2022

8 Debtors	2022	2021
	£	£
Amounts falling due within one year:		
Other debtors	2,922	3,634
	=====	=====
9 Creditors: amounts falling due within one year	2022	2021
	£	£
Other taxation and social security	207	514
Accruals and deferred income	240	-
	=====	=====
	447	514
	=====	=====

10 Related party transactions

There were no disclosable related party transactions during the year (2021 - none).

Sowing Seeds Family Hub

England & Wales - Charity number 1173396

Accounts

Sowing Seeds Pre School

Annual Report and Unaudited Financial Statements

For the year ended 16 July 2021

SOWING SEEDS PRE SCHOOL

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SOWING SEEDS PRE SCHOOL

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

A Hockney
A Beeton
L Harvey

Charity number

1173396

Independent examiner

Gilberts Chartered Accountants
Pendragon House
65 London Road
St Albans
Hertfordshire
AL1 1LJ

SOWING SEEDS PRE SCHOOL

TRUSTEES' REPORT

FOR THE YEAR ENDED 16 JULY 2021

The trustees present their annual report and financial statements for the year ended 16 July 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 [governing document], 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)" (effective 1 January 2019).

Objectives and activities

The charity's objects are for the public benefit, the advancement of the Christian Faith as part of the mission of Life Church Cuffley and by the advancement of education in Cuffley and the surrounding area.

The activities undertaken in furtherance of these objects is the provision of preschool education for children aged 2-4. We follow the EYFS in line with Ofsted requirements and follow the Statutory Framework for Early Years.

We provide a safe, warm, enabling environment which offers activities based on children's interests to promote their learning and independence, ensuring that the children reach their full potential before they leave us to go to Nursery or Reception.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

During this current financial year, Sowing Seeds Preschool continued to provide an excellent educational setting for our community's families. We focused on supporting our children and their families with the impact that the pandemic has had on them. We have remained full to capacity and throughout the year continued to build a waiting list for the following September. Whilst dealing with restrictions on having people enter our premises, we were fortunate enough to be able to still provide exciting activities to promote the children's learning and development, for example, "Ark Farm" came for a visit outside bringing a selection of different animals for the children to meet and learn about.

Financial review

Full details of the Trust's financial position are shown in the accounts attached to this report.

The trustees consider that the financial position and reserves of the charity are satisfactory.

It is the policy of the charity that reserves should be maintained at a level to ensure the charity has an adequate contingency fund to meet staff salaries and essential running costs..

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 the major risks.

Structure, governance and management

The charity is a charitable incorporated organisation.

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

A Hockney

A Beeton

L Harvey

SOWING SEEDS PRE SCHOOL

TRUSTEES' REPORT (Continued)

FOR THE YEAR ENDED 16 JULY 2021

The trustees' report was approved by the Board of Trustees.

A Hockney
Trustee

10 May 2022



SOWING SEEDS PRE SCHOOL

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF SOWING SEEDS PRE SCHOOL

I report to the trustees on my examination of the financial statements of Sowing Seeds Pre School (the charity) for the year ended 16 July 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.

Independent examiner's statement

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 extant 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.

Gilberts Chartered Accountants

Pendragon House
65 London Road
St Albans
Hertfordshire
AL1 1LJ

Dated: 10 May 2022

SOWING SEEDS PRE SCHOOL

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 16 JULY 2021

	Notes	Unrestricted funds 2021 £	Unrestricted funds 2020 £
Income from:			
Charitable activities	2	82,330	55,005
		_____	_____
Expenditure on:			
Charitable activities	3	86,304	50,636
		_____	_____
Net (expenditure)/income for the year/ Net movement in funds		(3,974)	4,369
Fund balances at 17 July 2020		11,103	6,734
		_____	_____
Fund balances at 16 July 2021		7,129	11,103
		=====	=====

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

SOWING SEEDS PRE SCHOOL

BALANCE SHEET

AS AT 16 JULY 2021

	Notes	2021 £	£	2020 £	£
Fixed assets					
Tangible assets	6		104		156
Current assets					
Debtors	7	3,634		7,459	
Cash at bank and in hand		3,905		6,039	
		<u>7,539</u>		<u>13,498</u>	
Creditors: amounts falling due within one year	8	<u>(514)</u>		<u>(2,551)</u>	
Net current assets			7,025		10,947
Total assets less current liabilities			<u>7,129</u>		<u>11,103</u>
Income funds					
Unrestricted funds			7,129		11,103
			<u>7,129</u>		<u>11,103</u>

The financial statements were approved by the Trustees on 10 May 2022

A Hockney
Trustee

A Beeton
Trustee

SOWING SEEDS PRE SCHOOL

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 16 JULY 2021

1 Accounting policies

Charity information

Sowing Seeds Pre School is a Charitable Incorporated Organisation registered in England with the Charity Commission. The address of the principal location is Life Church Cuffley, Cuffley, Potters Bar, Hertfordshire EN6 4LN.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, 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). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

1.3 Income

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured

1.4 Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered.

1.5 Tangible fixed 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:

Equipment	20% Straight Line
-----------	-------------------

1.6 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

SOWING SEEDS PRE SCHOOL

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 16 JULY 2021

1 Accounting policies (Continued)

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.8 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

1.10 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

SOWING SEEDS PRE SCHOOL

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 16 JULY 2021

2 Charitable activities

	Income 2021 £	Income 2020 £
Parent Fees	30,881	18,421
Funding	48,653	35,074
Lunch Club	2,796	550
Other income	-	960
	<u>82,330</u>	<u>55,005</u>

3 Charitable activities

	Expenditure 2021 £	Expenditure 2020 £
Staff costs	60,281	40,786
Depreciation and impairment	52	52
Pre School Supplies	13,811	5,423
Uniform Costs	530	(341)
Rent	7,706	3,612
Insurance	423	423
Advertising and Marketing	-	52
Staff Training	248	215
Subscriptions	1,244	409
General Expenses	1,769	(235)
Accountancy	240	240
	<u>86,304</u>	<u>50,636</u>
	<u>86,304</u>	<u>50,636</u>

4 Trustees

Alison Hockney, a trustee of the charity, received remuneration of £13,980 as manager of the pre school.

SOWING SEEDS PRE SCHOOL

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 16 JULY 2021

5 Employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
Nursery Staff	6	5
	=====	=====
Employment costs	2021	2020
	£	£
Wages and salaries	59,593	40,375
Other pension costs	688	411
	-----	-----
	60,281	40,786
	=====	=====

There were no employees whose annual remuneration was more than £60,000.

6 Tangible fixed assets

	Equipment £
Cost	
At 17 July 2020	260

At 16 July 2021	260

Depreciation and impairment	
At 17 July 2020	156

At 16 July 2021	156

Carrying amount	
At 16 July 2021	104
	=====
At 16 July 2020	156
	=====

7 Debtors

	2021 £	2020 £
Amounts falling due within one year:		
Other debtors	3,634	7,459
	=====	=====

SOWING SEEDS PRE SCHOOL

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 16 JULY 2021

8 Creditors: amounts falling due within one year

	2021	2020
	£	£
Other taxation and social security	514	557
Other creditors	-	1,994
	<u>514</u>	<u>2,551</u>
	<u>514</u>	<u>2,551</u>

9 Related party transactions

There were no disclosable related party transactions during the year (2020 - none).