

WEST HENDON PRE-SCHOOL ANNUAL RETURN FOR THE YEAR ENDED 31 MARCH 2021

Registered charity, number 1030746

We have pleasure in presenting the annual return for the year ended 31 March 2021

The return consists of the statement of financial activities for the year ended 31 March 2021, the Balance Sheet as at that date, the accompanying notes to the accounts and the Trustees Report.

The notes to the account have used the standard format as required by the Charity Commission for small charities.

The Pre-School continues to provide educational facilities for children up to the age of five years and is staffed by trained and qualified personnel with many years of experience.

It is supported by a management committee of Trustees who oversee the operation of the charity by regular meetings with the staff and offer assistance with support of the day to day running of Pre-School and in fund raising events.

It is funded mainly by local authority grants but fees from parents also account for about thirty percent of income.

The Pre-School is recognised as a valuable member of the local community and has gained the support of local organisations and businesses such as Sainsburys supermarket.

The Pre-School is Ofsted registered and received a 'Good' rating in 2018.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts 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 for Smaller Entities published on 16 July 2014.

Signed 

Chairperson: Iffah Al-Hadad



Trustees' Annual Report for the period

From	Period start date			To	Period end date		
	1st	April	2020		31st	March	2021

Section A Reference and administration details

Charity name

West Hendon Pre-School

Other names charity is known by

West Hendon Opportunity Playgroup (Old Name)

Registered charity number (if any)

1030746

Charity's principal address

St Johns Church
Hall,

Algernon
Road,

London

Postcode

NW4
3TA

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	Iffah Al-Hadad	Chair	November 2021 onwards	Members of WHPS (parents)
2	Mildred Makumana	Secretary	November 2021 onwards	ditto
3	Djeneba Toure	treasurer	November 2021 onwards	ditto

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

Name	Dates acted if not for whole year
n/a	

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address
n/a		

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

Mariam Zaki, Manager
Joan Petit, Deputy Manager

Section B Structure, governance and management

Description of the charity's trusts

Type of governing document
(eg. trust deed, constitution)

How the charity is constituted

(eg. trust, association, company)

Trustee selection methods

(eg. appointed by, elected by)

Constitution
Unincorporated Association
Elected by parents at annual general meeting

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.

The trustees meet together formally, with the manager attending, at least every term. Additional trustee contact occurs through meetings and/or email as required. The manager holds a weekly meeting with the staff team to oversee the work. Individual performance and development is discussed in monthly supervision sessions.

The Pre School is supported professionally through the Pre School Learning Alliance as well as an advisory teacher from London borough of Barnet.

The Pre School rents the church hall and outdoor space from St John's Church, whose vicar, Rev. Roy Hutchinson, liaises with the manager directly on any practical issues pertaining to use of the premises.

Risks to the safety and viability of the Pre School are reviewed at the Trustee meetings, as above. A Health and Safety risk assessment is completed annually by the manager. Monitoring of risks is ongoing as part of the day-to-day operation of the Pre School. It is the responsibility of all staff to raise new risks or change in risk status with the manager or deputy manager.

A parents meeting is arranged for every term. The parents constitute the wider Committee and the parents meeting is an opportunity for parent feedback and their contribution to the running of the Pre School.

Section C Objectives and activities

Our setting aims to:

- ✦ provide high quality care and education for children below statutory school age;
- ✦ work in partnership with parents to help children to learn and develop;
- ✦ add to the life and well-being of the local community; and
- ✦ offer children and their parents a service that promotes equality and values diversity.

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

The Trustees have had regard to the guidance issued by the Charity Commission on Public Benefit. The following description of our activities seeks to show how, through our activities and achievements, the aims of the charity have been carried out for the public benefit.

The pre-school has offered an affordable, flexible pre school experience for children from two years of age until they are due to start primary school (rising 5 years old). The high ratio of staff (one to four) helps us to:

- ✦ give time and attention to each child;
- ✦ talk with the children about their interests and activities;
- ✦ help children to experience and benefit from the activities;
- ✦ allow the children to explore and be adventurous in a safe and stimulating environment.

There are three intakes to the Pre School over the course of the year, though of course many start in September and continue through the year and depending on their age may stay up to two or three years. The Summer term (April to July 2020) comprised 23 children. The Autumn term (September to December 2020) we had 16 children. The Spring term (January to March 2021) provided pre-schooling to 23 children. This included approximately 50% from disadvantaged backgrounds (low income, English as a second language, additional support needs, lone parents).

The Pre School is situated in an area of economic deprivation which is also culturally and ethnically diverse. This diversity is reflected amongst the children attending the pre-school and amongst the staff group. The ethnicities represented among the children were: Indian, mixed race, English, Irish, Chinese, Pakistani, East European, African. The ethnicities represented amongst the staff group are Indian, Egyptian, Irish, English, African, East European and Afghani.

A comprehensive programme is provided each academic year to up to 40 children (24 for the morning session and 16 for the afternoon session). All the children have the benefit of social interaction together with other children and adults within a friendly and caring community-based group. They live, play, work and learn together, building on what she/he already knows and can do.

Each child was supported in developing their learning and experiences in line with the development areas of the new Early Years Foundation Stage, which started September 2012.

Our provision reflects the three key themes.

This encompasses:

- personal, social and emotional development;
- communication, language development;
- Literacy Development;

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)

- Mathematic Development;
- knowledge of the world;
- physical development; and Expressive Art and Design (New EYFS September 2012)

A personal key person makes sure each child makes satisfying progress. Progress is assessed and recorded through daily observation and monitoring. The setting keeps a record of achievement for each child which is shared through regular communication with the child's family. The Pre School works closely with families to resolve any difficulties, for example in settling at the pre-school or any behaviour issues.

As part of the setting's policy to make sure that its provision meets the needs of each individual child, we take account of any special needs a child may have. The setting works to the requirements of the 1993 Education Act and The Special Educational Needs and Disability Code of Practice (2014). A designated special educational needs co-ordinator works with the children and staff to ensure that the children's needs are met within the setting. There were 5 children with special educational needs attending the Pre School during the year. Our SEN co-ordinator also works with various external agencies such as Speech therapist, our area SENCo, Early Years Teaching team and/or paediatrician to assess and plan for each SEN child in our care.

There were regular opportunities for local trips and to join in the life of the community. Community activities included trips to the local park, the neighbouring church, the neighbouring multicultural centre to take part in their Diwali celebrations, the temple, the Chinese superstore during Chinese New Year, The local mosque, the local library, shopping and road safety training.

In July 2020, a good number of our children left the Pre School to take up places in local primary schools. Pre school staff used the summer term programme to prepare these children and their families for the next stage of their education. They also acknowledged their achievements with a combined Sports and Graduation Day, attended by parents, carers and extended families. Pre School staff also liaised with the schools to make the transition smooth and stress-free for the children and their families, particularly where there were additional support needs.

Parents are also invited to participate in parents' rota, to attend a session a term and contribute to the Pre School's activities. It is an opportunity for them to share their cultural traditions, such as Diwali, Eid through a story, cooking or craft. It also enables them to see how their child relates in a group setting.

The setting received a 'good' rating from Ofsted in 2018.

Additional details of objectives and activities (Optional information) You may choose to include further statements, where relevant, about:

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

During the year of 2020- 2021, our partnership with our local community organizations was limited due to Covid 19 and the lockdown.

Summary of the main achievements of the charity during the year

1. We took part in different local learning and development programmes such as Be Active Matters and Moving Matters (both promoting physical development, fine motor skills and Core Muscles).
2. We took part in Barnet Early Years Healthy programme that promote healthy eating as well as physical wellbeing for children.
3. We took part in tapestry training and now we share photos and videos of the children with their parents in a secure and safe way of communication.
4. Different members of staff attended various training courses to enhance their practice.
5. Staff qualifications: four of the staff are level 3 or above, which is in excess of the legal requirement. We have 5 first aid trained members of staff, with one more to be added in the year. All members of staff have been trained for child protection and one committee member.
6. Parents meetings were held and the parent rota was set up.
7. It was a good fundraising year with various small events such as sponsored walks, sport day, Christmas and Easter fair.
8. We have an external company providing music, dancing and drama, every week.
9. We have been exploring possibilities for additional funding through grants and local businesses. Although the local authority has changed the rules and it has been extremely difficult for us to gain any extra fund
10. Due to Covid 19, our 2020-2021 intakes showed a sharp drop in children number. We always have vacancies for the afternoon sessions.

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Section E

Financial review

Brief statement of the charity's policy on reserves

The pre-school holds a reserve to cover periods of low income due to drop in children numbers. These reserves will allow the pre-school to operate for a period of three months.

Details of any funds materially in deficit

N/A

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.

The pre-school's main sources of funding are the fees paid by parents as well as the Nursery Fund paid by the local authority (Barnet) for children aged three to rising 5.

The government introduced a new fund for some working parents who are eligible for 30 hours fund. Our pre-school are taking part in this scheme to help our community.

The pre-school also benefits from the government's scheme of funding two year old children who are in need; this fund also comes through Barnet council.

There is also a small fund that comes through Special Educational Needs whenever the pre-school has children with special educational needs. This type of funding has an aim to get an extra support for that child either by employing an extra member of staff, to release the key worker for one to one support, or buying special resources to meet the child's individual needs. Yet the fund has been restricted the financial year and the pre-school had to self fund the extra care for most of the SEN children

The committee as well as the staff arrange for various fundraising occasions throughout the year such as sponsored walks, photo sales, Christmas and Summer fairs

The pre-school also used to apply for any grants whenever it comes up such as the Capital grant.

These types of grants however have been stopped and the pre-school needs to depend mainly on fees.

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	<i>L. Sayed</i>	
Full name	IFFAH AL-HADAD	
Position	CHAIR PERSON	

Date



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Date: 28th Jan. 2022

West Hendon Pre-School Charity Independent Examiner's Report to the Trustees of **West Hendon Pre-School Charity** Year ended 31 March 2021

I report on the financial statements for the year ended 31 March 2021, which comprise the statement of financial activities, statement of financial position and the related notes.

Respective responsibilities of Trustees and Examiner

The Trustees are responsible for the preparation of the financial statements. The Trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of Independent Examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the next statement.

Independent Examiner's statement

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

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- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts do not accord with the accounting records; or
- the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no 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.

Amanullah Abdul Qayyum FCCA

AQ Accountants
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West Hendon Opportunity Pre-School
Statement of Financial Activities
for the year ended 31 March 2021

			2021	2020
	Unrestricted Funds	Restricted Funds		
	£	£	£	£
Income and endowments from:				
<i>Activities in furtherance of the charity's objects:</i>				
Donations and legacies	89,395	-	89,395	109,856
Income from charitable activities	8,216	-	8,216	12,767
Other income	-	-	-	113
Total Incoming Resources	97,611	-	97,611	122,736
Expenditure on:				
Raising funds	3,249	-	3,249	2,273
Expenditure on charitable activities	92,610	-	92,610	103,588
Other expenditure	13,291	-	13,291	13,977
Total expenditure	109,150	-	109,150	119,838
Net income / (expenditure)	(11,539)	-	(11,539)	2,898
Total funds brought forward	97,194	-	97,194	94,661
Total funds carried forward	85,655	-	85,655	97,559

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above.

West Hendon Opportunity Pre-School

Balance Sheet

As at 31 March 2021

		2021	2020
	£	£	£
Current Assets:			
Debtors			
Cash at bank and in hand	86,375	-	27,024
			68,062
Liabilities			
Creditors: amounts falling due within one year	(720)		(2,107)
Net Current Assets		85,655	97,194
Total Assets less Current Liabilities:		85,655	97,194
Unrestricted funds		85,655	97,194
Total Charity Funds		85,655	97,194

The financial statements were approved by the Board of Trustees on 31st Jan 2022, and were signed on its behalf by:


.....

Iffah Sayed Al-Hadad

Chairperson

There might be minor discrepancies in the totals if the pence are not being shown

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;	As at March 31, 2021, cash at bank and in hand amounts to £ 86,375, while the charity has current liability of £720.
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}.

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

Please disclose:

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

1.4 Changes to accounting estimates

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

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

Please disclose:

(i) the nature of any changes;	No applicable
(ii) the effect of the change on income and expense or assets and liabilities for the current period; and	
(iii) where practicable, the effect of the change in one or more future periods.	

1.5 Material prior year errors

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

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

Please disclose:

(i) the nature of the prior period error;	No applicable
(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and	
(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.	

Note 2 Accounting policies
2.2 INCOME

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

Recognition of income	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> the charity becomes entitled to the resources; it is more likely than not that the trustees will receive the resources; and the monetary value can be measured with sufficient reliability. 	Yes	No	N/a
		✓		
Offsetting	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.	Yes	No	N/a
		✓		
Grants and donations	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).	Yes	No	N/a
		✓		
Legacies	In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP). Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.	Yes	No	N/a
		✓		
Government grants	The charity has received government grants in the reporting period	Yes	No	N/a
		✓		
Tax reclaims on donations and gifts	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.	Yes	No	N/a
		✓		
Contractual income and performance related grants	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.	Yes	No	N/a
		✓		
Donated goods	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.	Yes	No	N/a
		✓		
	The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.	Yes	No	N/a
		✓		
	Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.	Yes	No	N/a
				✓
	Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.	Yes	No	N/a
				✓
	Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.	Yes	No	N/a
				✓
Donated services and facilities	Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.	Yes	No	N/a
		✓		
	Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.	Yes	No	N/a
				✓
Support costs	The charity has incurred expenditure on support costs.	Yes	No	N/a
		✓		
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	Yes	No	N/a
		✓		
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	Yes	No	N/a
		✓		
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.	Yes	No	N/a
				✓
	Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.	Yes	No	N/a
				✓

Settlement of insurance claims	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Investment gains and losses	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
2.3 EXPENDITURE AND LIABILITIES				
Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Grants payable without performance conditions	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Redundancy cost	The charity made no redundancy payments during the reporting period.	Yes	No	N/a
		<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Deferred income	No material item of deferred income has been included in the accounts.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 11.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2.4 ASSETS				
Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least	Yes	No	N/a
	They are valued at cost.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	The depreciation rates and methods used are disclosed in note 9.2.	Yes	No	N/a
Intangible fixed assets	The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5	Yes	No	N/a
		<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	They are valued at cost.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Heritage assets	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4.	Yes	No	N/a
		<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	They are valued at cost.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Investments	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.	Yes	No	N/a
		<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Stocks and work in progress	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Debtors	Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Current asset investments The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.

Yes	No	N/a
✓		

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

Yes	No	N/a
✓		

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

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Note 3 Analysis of income

		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Analysis						
Donations and legacies:	0002 - L.B.Barnet - 2 Years Nursery Fund	9,640	-	-	9,640	50,862
	0003 - L.B.Barnet - 3/4 Years Nursery Fun	76,830	-	-	76,830	54,826
	0004 - Special Needs	2,677	-	-	2,677	3,924
	0040 - Donations	248	-	-	248	242
	Total	89,395	-	-	89,395	109,856
Charitable activities:	0010 - Fees	6,755	-	-	6,755	11,336
	0020 - Interest Receivable	24	-	-	24	113
	0030 - Other Operating Income	938	-	-	938	-
	0050 - Fund Raising	499	-	-	499	1,317
	Total	8,216	-	-	8,216	12,767
Other Income	0060 - Sales of photos	-	-	-	-	113
	Total	-	-	-	-	113
TOTAL INCOME		97,611	-	-	97,611	122,737

Other information:

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

Not applicable

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

Not applicable

Where any endowment fund is converted into income in the prior 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)

Not applicable

Note 4 Analysis of receipts of government grants

	Description	This year £
Government grant 1	0002 - L.B.Barnet - 2 Years Nursery Fund	9,640
Government grant 2	0003 - L.B.Barnet - 3/4 Years Nursery Fund	76,830
Government grant 3	0004 - Special Needs	2,677
Other		-
	Total	89,148

	Description	Last year £
Government grant 1	0002 - L.B.Barnet - 2 Years Nursery Fund	50,862
Government grant 2	0003 - L.B.Barnet - 3/4 Years Nursery Fund	54,826
Government grant 3	0004 - Special Needs	3,924
Other		-
	Total	109,612

	This year	Last year
<i>Please provide details of any unfulfilled conditions and other contingencies attaching to grants that have been recognised in income.</i>	Not applicable	Not applicable

	This year	Last year
<i>Please give details of other forms of government assistance from which the charity has directly benefited.</i>	Not applicable	Not applicable

Note 5 Donated goods, facilities and services

	This year £	Last year £
Seconded staff	-	-
Use of property	-	-
Other	-	-

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

Section C

Notes to the accounts

(cont)

Note 6

Analysis of expenditure

Analysis	This year				Last year			
	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Unrestricted funds	Restricted income funds	Endowment funds	Total funds
Expenditure on raising funds:				£				£
2000 - Advertising and PR	80	-	-	80	-	-	-	-
2201 - Insurance	397	-	-	397	455	-	-	455
2210 - Telephone costs	367	-	-	367	324	-	-	324
2231 - Cleaning	664	-	-	664	-	-	-	-
2232 - Other working expenses	1,741	-	-	1,741	1,493	-	-	1,493
Total expenditure on raising funds	3,249	-	-	3,249	2,273	-	-	2,273
Expenditure on charitable activities:								
2100 - Consumables	169	-	-	169	1,552	-	-	1,552
2150 - Children's Food & Refreshments	487	-	-	487	1,139	-	-	1,139
2220 - Postage and Stationery	23	-	-	23	24	-	-	24
2240 - Protective Clothing	137	-	-	137	-	-	-	-
2345 - Repairs and Maintenance	497	-	-	497	410	-	-	410
2400 - Office Expenses	212	-	-	212	194	-	-	194
2500 - Motor Expenses	3	-	-	3	-	-	-	-
2600 - Equipment Expensed	356	-	-	356	725	-	-	725
2700 - Other Legal and Professional expense	1,474	-	-	1,474	703	-	-	703
2710 - Professional Membership	211	-	-	211	-	-	-	-
2730 - Subscriptions	599	-	-	599	1,470	-	-	1,470
2720 - Tuition Fees	-	-	-	-	1,440	-	-	1,440
2800 - Casual Labour	279	-	-	279	-	-	-	-
2850 - Staff Training and Welfare	458	-	-	458	470	-	-	470
2900 - Pensions	3,465	-	-	3,465	3,478	-	-	3,478
2950 - Wages Administration	1,421	-	-	1,421	659	-	-	659
Salaries and Wages	82,817	-	-	82,817	91,322	-	-	91,322
	-	-	-	-	-	-	-	-
Total expenditure on charitable activities	92,610	-	-	92,610	103,588	-	-	103,588
Other								
2202 - Bank charges	183	-	-	183	308	-	-	308
2350 - Rent	13,109	-	-	13,109	13,669	-	-	13,669
Total other expenditure	13,291	-	-	13,291	13,977	-	-	13,977
TOTAL EXPENDITURE	109,150	-	-	109,150	119,839	-	-	119,839

Note 7 Extraordinary items

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

There were no extraordinary items in the period.

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.

No funds were received as an agent.

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.

No supportive costs were incurred for any activity.

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 £
240	200
-	-
-	-
480	-

Note 11

Paid employees

Please complete this note if the charity has any employees.

11.1 Staff Costs

	This year £		Last year £
Salaries and wages	83,414		83,502
Social security costs	4,824		5,344
Pension costs (defined contribution scheme)	3,465		3,478
Other employee benefits	-	4,000	-
Total staff costs	87,703	-	89,324

This year:

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

Last year:

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

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

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

Yes

Band	Number of employees	
	This year	Last year
£60,000 to £69,999	-	-
£70,000 to £79,999	-	-
£80,000 to £89,999	-	-
£90,000 to £99,999	-	-
£100,000 to £109,999	-	-

Please provide the total amount paid to key management personnel (includes trustees and senior management) for their services to the charity. For specific amounts paid to trustees, see Note 28.

This year £	Last year £
23,391	21,097

11.2 Average head count in the year

The parts of the charity in which the employees work

	This year Number	Last year Number
Fundraising	-	-
Charitable Activities	7	7
Governance	2	2
Other	-	-
Total	9	9

11.3 Ex-gratia payments to employees and others (excluding trustees)

Please complete if an ex-gratia payment is made.

Please explain the nature of the payment

This year	
Last year	

Please state the legal authority or reason for making the payment

This year	
Last year	

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

This year	Last year
£	£
-	-

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

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

	This year	Last year
	£	£
Amount of contributions recognised in the SOFA as an expense	3,465	3,478

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

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12.2 Please complete this section where the charity participates in a defined benefit pension plan but is unable to ascertain its share of the underlying assets and liabilities.

Please confirm that although the scheme is accounted for as a defined contribution plan, it is a defined benefit plan.

Not applicable

Please provide such information as is available about the plan's surplus or deficit and the implications, if any, for the reporting charity for this year and last year, if different

Not applicable

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

Describe the extent to which the charity can be liable to the plan for other entities' obligations under the terms and conditions of the multi-employer plan. If this is different for last year, provide details

Not applicable

Provide an explanation of how any liability arising from an agreement with a multi-employer plan to fund a deficit has been determined. If this is different for last year, provide details

Not applicable

Notes to the accounts (cont)

Note 13 Grant Making

The charity is not a grant making institution

Note 14 Tangible fixed assets

The charity does not account for tangible fixed assets but keeps a fixed asset register that is regularly updated

Note 15 Intangible assets

The charity has no intangible assets

Note 16 Heritage assets

The charity has no heritage assets

Note 17 Investment assets

The charity has no investment assets

Note 18 Stocks

The charity has no stocks of goods for resale

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

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

19.1 Analysis of debtors

Trade debtors
Prepayments and accrued income
Other debtors

Total

This year £	Last year £
-	-
-	27,024.0
-	-
-	27,024.0

Please complete 19.2 where a material debtor is recoverable more than a year after the reporting date.

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

Trade debtors
Prepayments and accrued income
Other debtors

Total

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

There are no debtors or any prepayment as at March 31, 2021.

Section C **Notes to the accounts** **(cont)**

Note 20 **Creditors and accruals**
Please complete this note if the charity has any creditors or accruals.

20.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	720	-	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	-	-	-	-
Taxation and social security	-	-	-	-
Other creditors	-	2,107	-	-
Total	720	2,107	-	-

20.2 Deferred income
Please complete this note if the charity has deferred income.

	This year	Last year
<i>Please explain the reasons why income is deferred.</i>		

Movement in deferred income account

	This year £	Last year £
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	-	-

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

Please complete this note if you have included in charity expenditure any provisions. A provision is made when the charity has a liability

21.1 Movements in recognised provisions and funding commitment during the period

	This year £	Last year £
Balance at the start of the reporting period	-	-
Amounts added in current period	-	-
Amounts charged against the provision in the current period	-	-
Unused amounts reversed during the period	-	-
Balance at the end of the reporting period	-	-

21.2 Please provide:

- a brief description of any obligations on the balance sheet and the expected amount and timing of resulting payments;
- an indication of the uncertainties about the amount or timing of those outflows; and
- the amount of any expected reimbursement, stating the amount of any asset that has been recognised for that expected reimbursement.

	This year	Last year

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

	This year	Last year

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

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Note 22 Other disclosures for debtors, creditors and other basic financial instruments

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

This year	Last year
<i>Not applicable</i>	<i>Not applicable</i>

22.2 If the charity has provided financial assets as a form of security, the carrying amount of the financial assets pledged as security and the terms and conditions related to its pledge should be given here.

<i>Not applicable</i>	<i>Not applicable</i>
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Note 23 Contingent liabilities and contingent assets

23.1 Contingent liabilities

Where the charity has contingent liabilities, please complete the following section unless the possibility of their
This year

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

Last year

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

23.2 Contingent assets

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

Description of item	Estimate of financial effect

Last year

Description of item	Estimate of financial effect

23.4 Other disclosures for contingent assets and/or liabilities

Please provide the following information where practicable:

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

There is no contingent asset or contingent liability relating to charity as at March 31, 2021.

Section C**Notes to the accounts****(cont)****Note 24 Cash at bank and in hand**

Short term cash investments (less than 3 months maturity date)
Short term deposits
Cash at bank and on hand
Other
Total

This year £	Last year £
-	-
-	-
86,375	68,062
-	-
86,375	68,062

Section C **Notes to the accounts** **(cont)**

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

	This year	Last year
<p>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.</p>	<p>The charity has sufficient funds while no obligations to pay as at March 31, 2021. Therefore charity's exposure to credit, liquidity and market risk is non-existent.</p>	<p>The Charity's exposure to credit, liquidity and market risk at the Balance sheet date was non-existent, there being sufficient funds to meet all of its obligations for the foreseeable future.</p>
<p>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.</p>	<p>Not applicable</p>	<p>Not applicable</p>

Note 26 Events after the end of the reporting period

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

	This year	Last year
Please provide details of the nature of the event	No such events reported.	No such events reported.
Provide an estimate of the financial effect of the event or a statement that such an estimate cannot be made	Not applicable	Not applicable

Section C

Notes to the accounts

(cont)

Note 27

Charity funds

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

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

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

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
General funds	UR	Support of charitable activities	97,194	97,611	109,150	-	-	85,655
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds	N/a	N/a	-	-	-	-	-	-
		Total Funds	97,194	97,611	109,150	-	-	85,655

Section C **Notes to the accounts** **(cont)**

Note 27 **Charity funds (cont)**

27.2 Details of material funds held and movements during the PREVIOUS reporting period

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

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

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
General funds	UR	Support of charitable activities	94,660	122,736	119,838	-	-	97,558
Correction	UR	Correction	-	364	-	-	-	364
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds	N/a	N/a	-	-	-	-	-	-
Total Funds			94,660	122,372	119,838	-	-	97,194