

**LONG CRENDON PRE-SCHOOL AND OUT OF SCHOOL CLUB
ANNUAL REPORT AND FINANCIAL STATEMENT
FOR YEAR ENDED 31st July 2023**

Long Crendon Pre School and Out of School Club (Charity Number 1031403)

Ofsted registered - 509746

Long Crendon School

Chilton Road,

Long Crendon

Bucks

HP18 9BZ

The Trustees of Long Crendon Pre school and Out of School Club present their annual report and examined accounts for the year ended 31 July 2023.

Our Aims

Long Crendon Pre-School and Out of School Club is a non-profit making community charity run by the Parents' Committee. It was formed in 1968 and belongs to the families that use it.

The Pre-School provides a stimulating, active and responsive atmosphere, with a supportive and encouraging adult/child ratio of 1-4 for 2-3 year olds and 1-8 for over 3's. The Out of School Club provides wraparound care for children aged 3-11 years old.

The preschool is a charity which seeks to benefit the public through the pursuit of its stated aims.

Activities and Objectives in the year

Please refer to the attached Manager's report and Chairman's report

Management Structure

Committee Members are vitally important to the Pre-School to support the management of the setting. The Committee have meetings each half term to discuss some of the following:

- Fundraising events
- Assessment and Decisions about policies & working procedures
- Recruitment & appraisal of staff
- Finances
- Pre-School development plans
- Purchase of new equipment
- Support with issues raised by parents

The committee members are largely recruited from the parents of children attending the pre-school. A minimum of 60% of the committee members must be "Family Members". Members are normally recruited at the AGM but there are procedures in place to join the committee at other times if required.

The pre-school's day to day running is supported by the Manager, the Deputy Manager and an Office Administrator.

Trustees

Current Chair –

Lisa Campagnola (Appointed 21.09.22 as treasurer, subsequently appointed as Chair 26.02.24)

Current Treasurer-

Leah Sharpe – (Appointed 21.09.22 as Trustee, appointed as Treasurer 26.02.24)

Current Secretary –

Gemma Moore (Appointed 17.09.24)

Current Trustees –

Louise Mahon (Appointed 17.09.24)

Arron Rumsey (Appointed 17.09.24)

Lauren Rumsey (Appointed 17.09.24)

Previous Trustees -

Clare Holland (Appointed 18.09.23 – Resigned 17.09.24)

Tracey Holbrook - (Appointed 18.09.23 – Resigned 17.09.24)

Eleanor Beckett - (Appointed Treasurer 18.09.23 – Resigned 17.09.24)

Emma Willingham - (Appointed 18.09.23 – Resigned 17.09.24)

Samantha Wong - (Appointed 18.09.23 – Resigned 17.09.24)

Sue Pumffrey – (Appointed Chair 21.09.22 – Resigned 02.02.24)

Katie Whitlock – (Appointed Secretary 21.09.22 – Resigned 18.09.23)

Charlotte Johnson – (Appointed Treasurer 21.09.22 – Resigned 18.09.23)

Isabelle Waight – (Appointed 21.09.22 – Resigned 18.09.23)

Rosalind Finney – (Appointed 21.09.22 – Resigned 18.09.23)

All trustees give of their time freely and no trustee receives remuneration.

Financial Review

Please see attached treasurers report.

The preschool has no long-term creditors, and no funds are held as a custodian trustee.

Chairperson's report

Introduction

I'd like to welcome everyone here this evening and in addition, a warm welcome to all the new children and parents who joined us at the start of term. As I am sure most of you will know, this past year has been a very positive one and so I would like to take this opportunity to say a very big and heartfelt 'thank you' to all the staff and my fellow committee members who have helped to make it a successful year.

The Committee

Thank you for coming along to the AGM. It is important to start by emphasising that the role of the Committee is essential to the existence of the pre-school. The preschool would not be able to continue without it. The Committee should consist of a minimum of 6 members and be headed by three main roles, the Chairperson, the Treasurer and a Secretary. This year, the two of the committee members who held these roles this last year, have declared that they are resigning from the committee as their children start school. I am remaining and will be standing for re-election at this meeting. Therefore, we will need a treasurer and secretary and a minimum of 3 new members. The more members the better! I would like to thank Charlotte and Katie for the work they have done as Treasurer and Secretary, respectively. They have done a truly wonderful job keeping an eye on the financial situation of the preschool and ensuring that all the records and communications needed, kept in order.

A bit more information about the preschool committee. We hold 6 meetings a year to discuss the running of and any issues raised at the setting. These meetings are generally chaired by the Chairperson (who has overall Management of the PS and is line manager to the Manager), minuted by the Secretary (who also ensures an agenda is set and distributed before the meeting), and contains a brief report from the Treasurer and Manager. Meetings are held in the evening, allowing members who work the time to attend. Important decisions need to be agreed by Committee's general consensus. Supporting the Staff is always welcome and sometimes required. The rest of the year is mostly about fundraising!

Fundraising for the preschool enables us to support and enhance the provision for the children. It is also working together to support a vital part of our community. Being part of the preschool committee is fun and an opportunity to make new friends, and needless to say, very rewarding.

Moving on, I would now like to provide an overview of the year and current position of the preschool;

A huge thank you as always, to Emma for managing and leading the team so brilliantly. Also to Sadie, for her wonderful organisational skills with all the administration of Preschool and her support of Emma and the team.

OFSTED Inspection and Outcome – this is the highlight of the year. Ofsted arrived for the much anticipated inspection last December. The team were wonderful and Emma led them all with professionalism. I was privileged to join Emma and the inspector for the leadership meeting and this demonstrated what a knowledgeable and experienced leader Emma is. We are very fortunate. The outcome was GOOD and the report reads very well indeed. A true reflection of preschool and the team.

Safeguarding – Safeguarding continues to be of utmost importance to the Pre-School. Emma and myself are the safeguarding officers for preschool and all staff are up to date with training. Emma ensures that knowledge is maintained through training in staff meetings. There are no outstanding causes for concern or Child Protection Plans. There are other staff members who hold the DSL role

but an additional committee member will also be needed to complete training to be a Safeguarding Lead.

General Maintenance – All required annual servicing and checks of vital equipment and the building have been completed. Through BCC, we have recently tasked a surveyor to attend preschool in order to determine a retaining wall in the play area. We now have a report confirming the area is safe for play. The school caretaker, Haiko, will monitor the wall as advised.

Parent/Preschool communication - General Communication with Parents and Staff remains very good through the use of newsletters, emails, Facebook page and Parent Whatsapp group. Preschool also have a good relationship with the school and the new head teacher is always open to conversation.

Update of Preschool T&Cs

New policies and procedures for late collection of children and late payment of fees, were added to parent terms and conditions.

IT Support – A new laptop and tablets have been purchased to support the children with their IT and learning.

Staffing – staffing was challenging earlier in the year. Staff salaries were reviewed and brought in to line with the current market and to ensure we are competitive. Recruitment in the childcare sector is challenging. Additional staff incentives have also been put in to place to demonstrate the committees commitment to recognise the team, e.g. a card and voucher for birthdays and additional annual leave, dependant on service. The preschool and ASC are now fully staffed!

Fundraising - this has been another successful year, with a trail and disco held at Hallowe'en, a summer disco to mark the end of the school year, a stall at the school Christmas Fair and the village Coronation Lunch.

Resources for the children – Resources and toys have been purchased for both preschool and ASC .

Preschool Garden – Thank you to Charlotte for organising the refurbishment of the garden. Sadly, we were not eligible for a Lottery Grant. Additional thanks to Charlotte for submitting the application for us. However, we agreed to go ahead with updating the play areas, which the children can now enjoy. As many of you may have noticed, we have a beautiful mural on the wall of the preschool. Thanks to Lisa for designing this and organising some of us to get it completed. It was a fun day! We did have plans to have an area built for staff to have their breaks. However, the staff decided they would rather have money spent on resources for the preschool and garden.

And finally,

The whole preschool team are wonderful and we give them our sincerest thanks for their hard work and commitment to providing all the children with the best care and education, they possibly can.

I would like to say a big thank you to my fellow committee members for this year. We have worked well as a team and had fun along the way. Your support of me and the preschool, has been very much appreciated. Sadly, we are saying goodbye to Katie, Charlotte, Ros, Isabelle and Teresa. Thank you for the time, knowledge and commitment you have given us.

I look forward to continuing to volunteer on the committee and supporting Preschool and ASC, this wonderful asset that we have for our village

Treasurer's report

Reports shared in meeting

- AGM report
- Quarterly summary

The pre school has had another good year with an overall profit of £11,700. When compared to the previous year (£65,774 profit) it's important to note the following -

- Last year had an extra two months fees as accounting was done differently by previous staff. Billing was delayed slightly
- 2023 (January) 10% pay increase to staff in line with cost of living to retain staff.
- 2% increase for staff in September 2023

Highlights to note this year are as follows

Fundraising

Positive increase of 15%. Huge well done to the committee for all of the hard work on this.

Garden update. We tried to get a lottery grant but due to the garden not being fully accessible to the community, we were sadly not successful. We agreed as a committee that it was important to update the garden and paid £5k in April for an external company to improve the mud kitchens, build a den and fix the timber borders to make it safe.

It's been a pleasure to be part of the committee for the last two years and also to see the accounts grow by £80k in this time. I wish the future committee all the best for the coming year.

Managers report

We've had another busy year with both children and staff at Pre-School. We had a big year for recruiting, after losing Penny and Hemanjini from their roles and having a higher number of children on the books with Pre-School and After School Club. We have hired Heather, Lois, Emma and Karly who have made a great contribution to the team. Heather has trained to become the settings SENCO who will be taking over from me, and Lois, Karly and Emma are undertaking their level 3 qualifications and already taking on key person roles. The team we have now are working very well together.

We had OFSTED this year resulting in a Good! The experience as a whole was very positive and the inspector was very nice putting everyone at ease and loved the interactions from the children. She commented many times about the room being calm and children behaving and following rules and having fun. The improvement that she gave us was to continue with staff training on the having intended learning for the children. This is now happening through staff meetings and the staff must plan and lead their own activities for the children so they are really thinking about the areas that children will develop instead of being told what to do.

Pre-School lost over half the cohort to Long Crendon School with their Bold Year. This year we had quite a few children with extra SEN needs and EAL – staff were able to give lots of 1:1 as we were fully staffed and staff were able to work with other professionals to meet the targets set.

The committee held lots of fundraising events this year. The money raised went onto our garden which is used continuously by Pre-School and After School Club. We have replaced fence posts and panels, added kitchens into the mud kitchen and a little house/den which the children love.

I will take this opportunity to thank the hard work and support of the committee and it has been appreciated by myself and the team.

Independent examiner's report

I report to the Trustees on my examination of the accounts of Long Crendon Pre-School and Out of School Club (charity number 1031403) for the year ended 31 July 2023 which are set out on page 9 onwards.

Respective responsibilities of Trustees and examiner

The Trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act'). The Trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 ('the 2011 Act') nor under Part 16 of the 2006 Act, and that an independent examination is needed.

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, 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 Charities Act; and,
- to state whether particular matters have come to my attention.

This report, including my statement, has been prepared for and only for the Charity's Trustees as a body.

My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body for my examination work, for this report, or for the statements I have made.

Basis of independent examiner's statement

My examination was carried out in accordance with 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 the 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 statement below.

Independent examiner's statement

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

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

- accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or,
- the accounts do not accord with those records; or,
- the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or,
- the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Dux Advisory Ltd

SHAUN BROWNSMITH FCA
FELLOW OF THE INSTITUTE OF CHARTERED ACCOUNTANTS IN ENGLAND AND WALES
DATED: 26 SEPTEMBER 2024

Dux Advisory Limited
Kennel Club House
Gatehouse Way
Aylesbury
Buckinghamshire
HP19 8DB



Long Crendon Pre-School and Out of School Club		Charity No (if any)	1031403
Annual accounts for the period			
Period start date	01/08/2022	To	Period end date 31/07/2023


Section A Statement of financial activities

Recommended categories by activity	Guidance Notes	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total funds £ F04	Prior year funds £ F05
Incoming resources (Note 3)						
Income and endowments from:						
Donations and legacies	S01	98,787	-	-	98,787	80,389
Charitable activities	S02	161,857	-	-	161,857	203,622
Other trading activities	S03	2,477	-	-	2,477	1,319
Investments	S04	682	-	-	682	44
Separate material item of income	S05	-	-	-	-	-
Other	S06	811	-	-	811	2,057
Total	S07	264,614	-	-	264,614	287,431
Resources expended (Note 6)						
Expenditure on:						
Raising funds	S08	223	-	-	223	284
Charitable activities	S09	257,806	-	-	257,806	230,262
Separate material item of expense	S10	-	-	-	-	-
Other	S11	-	-	-	-	-
Total	S12	258,029	-	-	258,029	230,546
Net income/(expenditure) before investment gains/(losses)	S13	6,585	-	-	6,585	56,885
Net gains/(losses) on investments	S14	-	-	-	-	-
Net income/(expenditure) Extraordinary items	S15	6,585	-	-	6,585	56,885
Transfers between funds	S16	-	-	-	-	-
Other recognised gains/(losses):	S17	-	-	-	-	-
Gains and losses on revaluation of fixed assets for the charity's own use	S18	-	-	-	-	-
Other gains/(losses)	S19	-	-	-	-	-
Net movement in funds	S20	6,585	-	-	6,585	56,885
Reconciliation of funds:						
Total funds brought forward	S21	185,654	-	-	185,654	128,769
Total funds carried forward	S22	192,239	-	-	192,239	185,654

Section B Balance sheet

		Guidance Notes	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F05
Fixed assets							
Intangible assets	(Note 15)	B01	-	-	-	-	-
Tangible assets	(Note 14)	B02	23,161	-	-	23,161	28,633
Heritage assets	(Note 16)	B03	-	-	-	-	-
Investments	(Note 17)	B04	-	-	-	-	-
Total fixed assets		B05	23,161	-	-	23,161	28,633
Current assets							
Stocks	(Note 18)	B06	-	-	-	-	-
Debtors	(Note 19)	B07	2,525	-	-	2,525	2,207
Investments	(Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand	(Note 24)	B09	168,500	-	-	168,500	156,761
Total current assets		B10	171,025	-	-	171,025	158,968
Creditors: amounts falling due within one year	(Note 20)	B11	1,947	-	-	1,947	1,947
Net current assets/(liabilities)		B12	169,078	-	-	169,078	157,021
Total assets less current liabilities		B13	192,239	-	-	192,239	185,654
Creditors: amounts falling due after one year	(Note 20)	B14	-	-	-	-	-
Provisions for liabilities		B15	-	-	-	-	-
Total net assets or liabilities		B16	192,239	-	-	192,239	185,654
Funds of the Charity							
Endowment funds	(Note 27)	B17	-	-	-	-	-
Restricted income funds	(Note 27)	B18	-	-	-	-	-
Unrestricted funds		B19	192,239	-	-	192,239	185,654
Revaluation reserve		B20	-	-	-	-	-
Total funds		B21	192,239	-	-	192,239	185,654

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

Signature	Print Name	Date of approval dd/mm/yyyy
	Lisa Campagnola	26/09/2024

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.*

Yes

* -Tick as appropriate

1.2 Going concern

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

An explanation as to those factors that support the conclusion that the charity is a going concern;

Not applicable

Disclosure of any uncertainties that make the going concern assumption doubtful;

Not applicable

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

Not applicable

1.3 Change of accounting policy

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

Yes*

* -Tick as appropriate

No*

Please disclose:

(i) the nature of the change in accounting policy;	Adopted accruals accounting from 2021/22 onwards
(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and	Breached £250k income threshold limit for cash accounting
(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.	

1.4 Changes to accounting estimates

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

Yes*

* -Tick as appropriate

No*

Please disclose:

(i) the nature of any changes;	
(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*

* -Tick as appropriate

No*

Please disclose:

(i) the nature of the prior period error;	
(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	<p>These are included in the Statement of Financial Activities (SoFA) when:</p> <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. 	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
Offsetting	<p>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.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
Grants and donations	<p>Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
Legacies	<p>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).</p> <p>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.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
Government grants	<p>The charity has received government grants in the reporting period</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
Tax reclaims on donations and gifts	<p>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.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
Contractual income and performance related grants	<p>This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
Donated goods	<p>Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
	<p>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.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
	<p>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'.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
	<p>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.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
	<p>Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
Donated services and facilities	<p>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.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
	<p>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.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
Support costs	<p>The charity has incurred expenditure on support costs.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
Volunteer help	<p>The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
Income from interest, royalties and dividends	<p>This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
Income from membership subscriptions	<p>Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
	<p>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.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						

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
✓		

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
✓		

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
✓		

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
✓		

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
✓		

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
✓		

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
✓		

Redundancy cost The charity made no redundancy payments during the reporting period.

Yes	No	N/a
✓		

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

Yes	No	N/a
✓		

Creditors The charity has creditors which are measured at settlement amounts less any trade discounts

Yes	No	N/a
✓		

Provisions for liabilities A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date

Yes	No	N/a
✓		

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
✓		

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

£1,000

They are valued at cost.

Yes	No	N/a
		✓

The depreciation rates and methods used are disclosed in note 9.2.

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
		✓

They are valued at cost.

Yes	No	N/a
		✓

Heritage assets The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4.

Yes	No	N/a
		✓

They are valued at cost.

Yes	No	N/a
		✓

Investments Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.

Yes	No	N/a
		✓

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
		✓

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
		✓

Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.

Yes	No	N/a
		✓

Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.

Yes	No	N/a
		✓

Debtors Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

Yes	No	N/a
✓		

Current asset investments

The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity 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**

--

Note 3 Analysis of income

Analysis		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Donations and legacies:	Donations and gifts	-	-	-	-	-
	Gift Aid	-	-	-	-	-
	Legacies	-	-	-	-	-
	General grants provided by government/other charities	98,787	-	-	98,787	80,389
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	-
Total	98,787	-	-	98,787	80,389	
Charitable activities:	Pre-school fees (inc. after school club + food)	161,857	-	-	161,857	203,622
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
Total	161,857	-	-	161,857	203,622	
Other trading activities:	Fundraising events	2,477	-	-	2,477	1,319
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
Total	2,477	-	-	2,477	1,319	
Income from investments:	Interest income	682	-	-	682	44
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
Total	682	-	-	682	44	
Separate material item of income:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total	-	-	-	-	-
Other:	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-	-
	Other	811	-	-	811	2,057
	Total	811	-	-	811	2,057
TOTAL INCOME	264,614	-	-	264,614	287,431	
Other information:						
All income in the prior year was unrestricted except for: (please provide description and amounts)						
Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.						
Where any endowment fund is converted into income in the prior period, please give the reason for the conversion.						
Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)						

Note 4 Analysis of receipts of government grants

	Description	This year £
Government grant 1	LEA grant	98,787
Government grant 2		-
Government grant 3		-
Other		-
	Total	98,787

	Description	Last year £
Government grant 1	LEA grant	80,389
Government grant 2		-
Government grant 3		-
Other		-
	Total	80,389

	This year	Last year
<i>Please provide details of any unfulfilled conditions and other contingencies attaching to grants that have been recognised in income.</i>		

	This year	Last year
<i>Please give details of other forms of government assistance from which the charity has directly benefited.</i>		

Note 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:								
Incurring seeking donations	-	-	-	-	-	-	-	-
Incurring seeking legacies	-	-	-	-	-	-	-	-
Incurring seeking grants	-	-	-	-	-	-	-	-
Operating membership schemes and social lotteries	-	-	-	-	-	-	-	-
Staging fundraising events	223	-	-	223	284	-	-	284
Fundraising agents	-	-	-	-	-	-	-	-
Operating charity shops	-	-	-	-	-	-	-	-
Operating a trading company undertaking non-charitable trading activity	-	-	-	-	-	-	-	-
Advertising, marketing, direct mail and publicity	-	-	-	-	-	-	-	-
Start up costs incurred in generating new source of future income	-	-	-	-	-	-	-	-
Database development costs	-	-	-	-	-	-	-	-
Other trading activities	-	-	-	-	-	-	-	-
Investment management costs:	-	-	-	-	-	-	-	-
Portfolio management costs	-	-	-	-	-	-	-	-
Cost of obtaining investment advice	-	-	-	-	-	-	-	-
Investment administration costs	-	-	-	-	-	-	-	-
Intellectual property licencing costs	-	-	-	-	-	-	-	-
Rent collection, property repairs and maintenance charges	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total expenditure on raising funds	223	-	-	223	284	-	-	284
Expenditure on charitable activities:								
Staff costs	189,047	-	-	189,047	171,797	-	-	171,797
Rent costs	24,466	-	-	24,466	23,349	-	-	23,349
Other costs	44,292	-	-	44,292	35,115	-	-	35,115
	-	-	-	-	-	-	-	-
Total expenditure on charitable activities	257,806	-	-	257,806	230,262	-	-	230,262
Separate material item of expense								
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-
Other								
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total other expenditure	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE	258,029	-	-	258,029	230,546	-	-	230,546

Other information:

Analysis of expenditure on charitable activities

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

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
At the beginning of the year	-	-	-	117,792	117,792
Additions	-	-	-	-	-
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	-	117,792	117,792

14.2 Depreciation and impairments

**Basis	SL or RB (Straight Line or Reducing Balance)	SL or RB	SL or RB	SL	SL or RB
** Rate				40% / 20% / 7.5%	

At beginning of the year	-	-	-	89,159	89,159
Disposals	-	-	-	-	-
Depreciation	-	-	-	5,472	5,472
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of the year	-	-	-	94,631	94,631

14.3 Net book value

Net book value at the beginning of the year	-	-	-	28,633	28,633
Net book value at the end of the year	-	-	-	23,161	23,161

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
£	£
-	-
-	-
2,524.8	2,207.2
2,524.8	2,207.2

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

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

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
£	£
-	-
-	-
168,500	156,761
-	-
168,500	156,761

Note 28 Transactions with trustees and related parties

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

28.1 Trustee remuneration and benefits**This year**

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

TRUE

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£	£	£	£
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-

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

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

Last year

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

TRUE

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£		£	£
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-

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

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

28.2 Trustees' expenses

If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".

No trustee expenses have been incurred (True or False)

TRUE

Type of expenses reimbursed	This year	Last year
	£	£
Travel	-	-
Subsistence	-	-
Accommodation	-	-
Other (please specify):	-	-
	-	-
TOTAL	-	-

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

--	--

28.3 Transaction(s) with related parties

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

This year

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

TRUE

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£

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

--

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

--

Last year

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

TRUE

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£

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

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