

Charity registration number: 1090139

Canterbury and District Early Years Project

Annual Report and Financial Statements

for the Year Ended 31 March 2021

Canterbury and District Early Years Project

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Canterbury and District Early Years Project

Reference and Administrative Details

Trustees

Rev P Greig, Chair
Ms R Alexander, Vice Chair
Mrs E Hirlemann, Treasurer
Mrs R A Morrison
Mrs V Hill
Mrs P Walters
Ms V Knaves, (resigned 23/10/2020)
Mrs S Cadge, (resigned 22/02/2021)

Charity Registration Number

1090139

Principal Office

Poets Corner
11A South Street
Canterbury
Kent
CT1 1EA

Independent Examiner

Beresfords
Chartered Certified Accountants
1-2 Rhodium Point
Spindle Close
Hawkinge
Folkestone
Kent
CT18 7TQ

Canterbury and District Early Years Project

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 March 2021.

Objectives and activities

Objects and aims

The charity's purpose as set out in its governing document is to enhance the development and education of children by providing a range of services and resources which support families. The charity provides these services in an inclusive, non judgemental environment. In planning our activities for the year we kept in mind the Charity Commission's guidance on public benefit at our trustee meetings.

The Canterbury & District Early Years Project has been in existence for over 20 years. Our overall aim is to provide parents and carers with the skills needed to ensure good parenting from babyhood to teens. Without good parenting, children can develop behaviours which can cause disruption to their development, their education and to those around them, resulting in poor outcomes for the children in later life. These can manifest themselves as inadequate educational achievement, disruptive and anti-social behaviour, poor mental health and reduced employment prospects, leading to a cycle of poverty and deprivation that is then passed on to their own children.

We encourage families with children in the more disadvantaged wards of Canterbury and communities in East Kent to participate in our services through community groups and activities designed to enhance the development and education of children and support families. These include parenting programmes, play activities, carer groups, community breakfast club and a wide range of targeted needs-led courses, activities and programmes. The range of services, educational programmes and resources we provide promote positive outcomes for children and parents.

We support and include parents and carers who are finding it difficult to support and promote their child's or baby's development. We work closely with other charities and official specialist bodies in the area to ensure the best possible outcomes.

Public benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Canterbury and District Early Years Project

Trustees' Report

Achievements and performance

Through the provision of community groups, educational programmes and other services and activities the charity has supported over a thousand children and families in the Canterbury area.

The staff team, parents, volunteers and trustees have all actively contributed to the shaping and development of all the work undertaken by the charity. Additional volunteer support was given through fundraising activities and by local college and university students.

During the Covid 19 lockdown, the charity's services were altered in accordance with government guidelines. The charity took action to continue the provision of services to the community, including:

- Provision of food items, baby equipment, children's clothing items, shoes, books and toys.
- Outdoor Stay and Play groups, Baby groups, Toddler groups.
- Listening supports
- Facebook activities were sourced for continuous sharing, including signposting to organisations offering support with domestic violence, food bank and Mental Health services.
- Online Parenting advice parenting programmes and courses
- Provision of activity and cookery packs for families.
- Essential shopping packs for the community.
- In partnership with other local charities, produce was sourced, and 29,000 lunch boxes were made up for families. Donations were sought to continue this essential activity.

Funders were contacted to request permission for funds to be used as needed and additional funding was sought to support these activities.

Parenting programmes delivered during the year include incredible years parenting programme, life skills, coming out of lockdown, paediatric first aid, raising your self esteem, our story, story sacks, parent and baby group, resilient parents, rhythm and rhyme, infant massage, stay & play groups, let's cook together and little gardeners. During lockdown programmes were delivered online where possible.

Creche bank services ceased at the beginning of the Covid 19 lockdown.

The charity continues to work in partnership with many different organisations and agencies to improve outcomes for children including:

Kent County Council
Primary Schools
Community groups and other charities
District and parish councils
Health services
Children's social services
Rising Sun Domestic abuse services

The charity gives particular thanks to all our funders for the valuable ongoing support and advice received. Major funders were:

The National Lottery Community Fund
Colyer Fergusson Charitable Trust
Garfield Weston Foundation
Kent Community Foundation
KCC Public Health

Canterbury and District Early Years Project

Trustees' Report

Financial review

Income was principally from grant funding, including a significant proportion from government grants as detailed in the Financial Statements. Further grant funding was provided by generous donations from other charitable funds. Income from Creche Bank activities ceased, with a corresponding reduction in employment costs. The charity made a small surplus for the year of £854 (31st March 2020 deficit of £29,356).

The Trustees have reconsidered the appropriate level of free reserves and determined that this should be maintained at six months of expenditure incurred on premises and other necessary costs of delivering community services. This would allow the charity sufficient time to liaise with other local charities and public services to ensure the complex needs of the charity's beneficiaries continue to be served. At 31st March 2021, unrestricted reserves were £165,868 (31st March 2020 £165,014). Designated Funds of £75,000 are included within this figure, leaving free reserves of £90,868.

Income and Expenditure projections for the charity indicate that reserves are adequate to fund the charity's activities for at least the next year. The National Lottery Community Fund has committed a significant contribution to core costs for three years commencing 1st April 2021. The Charity continues to actively pursue further sources of funds to meet full core costs, enabling it to support its essential work supporting families.

Plans for future periods

At the annual general meeting held on 27th May 2021 the members of the charity passed a special resolution authorising the trustees to transfer the assets and undertakings of the charity to Canterbury and District Early Years Project, a Charitable Incorporated Organisation (CIO), charity registration number 1194003. On 20th July 2021 the Charity Commission for England and Wales authorised the transfer of assets and liabilities under section 105 of the Charities Act 2011. The transfer took place on 31st December 2021.

Structure, governance and management

Nature of governing document

The charity is governed by a constitution adopted on 22nd March 2011 and is an unincorporated association. The charity was first registered with the Charity Commission on 17th January 2002.

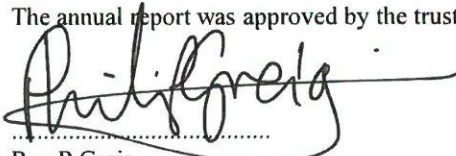
Recruitment and appointment of trustees

Appointment of trustees is made at the annual general meeting by election. All trustees shall retire from office at the end of the annual general meeting next after the date on which they came into office but they may be re-elected or re-appointed.

Organisational structure

The governance of the charity is vested in the trustees who form the management committee with the advice of local managers of the relevant statutory agencies. The day to day management is delegated to the project manager who reports to the trustee board.

The annual report was approved by the trustees of the charity on 18.1.22 and signed on its behalf by:



Rev P Greig
Trustee

Canterbury and District Early Years Project

Statement of Trustees' Responsibilities

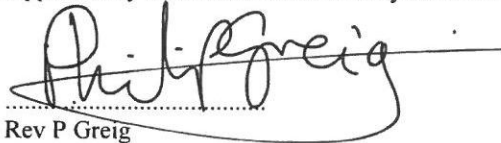
The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees of the charity on 18.1.22 and signed on its behalf by:



Rev P Greig
Trustee

Canterbury and District Early Years Project

Independent Examiner's Report to the trustees of Canterbury and District Early Years Project

I report to the trustees on my examination of the accounts of Canterbury and District Early Years Project for the year ended 31 March 2021.

Responsibilities and basis of report

As the charity trustees of Canterbury and District Early Years Project you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').


I report in respect of my examination of the Canterbury and District Early Years Project's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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:

1. accounting records were not kept in respect of Canterbury and District Early Years Project as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

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



.....
Daniel Payne FCCA
Beresfords
Chartered Certified Accountants
1-2 Rhodium Point
Spindle Close
Hawkinge
Folkestone
Kent
CT18 7TQ

Date: 20/1/22

Canterbury and District Early Years Project

Statement of Financial Activities for the Year Ended 31 March 2021

	Note	Unrestricted funds £	Total 2021 £
Income and Endowments from:			
Donations and legacies	2	167,423	167,423
Charitable activities	3	2,950	2,950
Investment income	4	64	64
Total income		<u>170,437</u>	<u>170,437</u>
Expenditure on:			
Charitable activities	5	(169,583)	(169,583)
Total expenditure		<u>(169,583)</u>	<u>(169,583)</u>
Net income		<u>854</u>	<u>854</u>
Net movement in funds		854	854
Reconciliation of funds			
Total funds brought forward		<u>165,014</u>	<u>165,014</u>
Total funds carried forward	15	<u>165,868</u>	<u>165,868</u>
	Note	Unrestricted funds £	Total 2020 £
Income and Endowments from:			
Donations and legacies	2	112,279	112,279
Charitable activities	3	93,958	93,958
Investment income	4	324	324
Total income		<u>206,561</u>	<u>206,561</u>
Expenditure on:			
Charitable activities	5	(235,917)	(235,917)
Total expenditure		<u>(235,917)</u>	<u>(235,917)</u>
Net expenditure		<u>(29,356)</u>	<u>(29,356)</u>
Net movement in funds		(29,356)	(29,356)
Reconciliation of funds			
Total funds brought forward		<u>194,370</u>	<u>194,370</u>
Total funds carried forward	15	<u>165,014</u>	<u>165,014</u>

All of the charity's activities derive from continuing operations during the above two periods.
The funds breakdown for 2020 is shown in note 15.

Canterbury and District Early Years Project

(Registration number: 1090139)
Balance Sheet as at 31 March 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	11	2,100	-
Current assets			
Debtors	12	12,755	19,601
Cash at bank and in hand	13	155,025	145,856
		167,780	165,457
Creditors: Amounts falling due within one year	14	(4,012)	(443)
Net current assets		163,768	165,014
Net assets		165,868	165,014
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		165,868	165,014
Total funds	15	165,868	165,014

The financial statements on pages 7 to 15 were approved by the trustees, and authorised for issue on 19.1.22 and signed on their behalf by:



Rev P Greig
Trustee

Canterbury and District Early Years Project

Notes to the Financial Statements for the Year Ended 31 March 2021

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Canterbury and District Early Years Project meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) 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.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Canterbury and District Early Years Project

Notes to the Financial Statements for the Year Ended 31 March 2021

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees's meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £250.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Canterbury and District Early Years Project

Notes to the Financial Statements for the Year Ended 31 March 2021

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

2 Income from donations and legacies

	Unrestricted funds General £	Total 2021 £	Total 2020 £
Donations and legacies;			
Donations	3,117	3,117	2,103
Grants, including capital grants;			
Grants received	56,000	56,000	56,876
Government grants - coronavirus job retention scheme	60,122	60,122	-
Government grants - Kent County Council	48,184	48,184	53,300
	<u>167,423</u>	<u>167,423</u>	<u>112,279</u>

3 Income from charitable activities

	Unrestricted funds General £	Total 2021 £	Total 2020 £
Creche bank	-	-	76,334
Other charitable activities	1,329	1,329	9,253
Room hire	-	-	6,233
Sale of goods	1,621	1,621	2,138
	<u>2,950</u>	<u>2,950</u>	<u>93,958</u>

Canterbury and District Early Years Project

Notes to the Financial Statements for the Year Ended 31 March 2021

4 Investment income

	Unrestricted funds General £	Total 2021 £	Total 2020 £
Interest receivable and similar income;			
Interest receivable and similar income	64	64	324

5 Expenditure on charitable activities

	Note	Unrestricted funds General £	Total 2021 £	Total 2020 £
Governance costs	6	5,580	5,580	300
Employment costs		135,618	135,618	187,169
Other direct costs of programmes		491	491	10,961
Premises and other indirect programme costs		27,894	27,894	37,487
		<u>169,583</u>	<u>169,583</u>	<u>235,917</u>

6 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total 2021 £	Total 2020 £
Independent examiner fees			
Examination of the financial statements	540	540	300
Legal and professional fees	5,040	5,040	-
	<u>5,580</u>	<u>5,580</u>	<u>300</u>

7 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

Canterbury and District Early Years Project

Notes to the Financial Statements for the Year Ended 31 March 2021

8 Staff costs

The aggregate payroll costs were as follows:

	2021 £	2020 £
Staff costs during the year were:		
Wages and salaries	126,390	175,789
Social security costs	4,319	6,306
Pension costs	2,166	2,492
	<u>132,875</u>	<u>184,587</u>

No employee received emoluments of more than £60,000 during the year

9 Independent examiner's remuneration

	2021 £	2020 £
Examination of the financial statements	<u>540</u>	<u>300</u>

10 Taxation

The charity is a registered charity and is therefore exempt from taxation.

11 Tangible fixed assets

	Office equipment £	Total £
Cost		
Additions	<u>2,543</u>	<u>2,543</u>
At 31 March 2021	<u>2,543</u>	<u>2,543</u>
Depreciation		
Charge for the year	<u>443</u>	<u>443</u>
At 31 March 2021	<u>443</u>	<u>443</u>
Net book value		
At 31 March 2021	<u>2,100</u>	<u>2,100</u>

Canterbury and District Early Years Project

Notes to the Financial Statements for the Year Ended 31 March 2021

12 Debtors

	2021 £	2020 £
Trade debtors	12,184	19,601
Prepayments	571	-
	<u>12,755</u>	<u>19,601</u>

13 Cash and cash equivalents

	2021 £	2020 £
Cash on hand	2	2
Cash at bank	155,023	145,854
	<u>155,025</u>	<u>145,856</u>

14 Creditors: amounts falling due within one year

	2021 £	2020 £
Trade creditors	3,172	143
Accruals	840	300
	<u>4,012</u>	<u>443</u>

15 Funds

	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Balance at 31 March 2021 £
Unrestricted funds				
General	90,014	170,437	(169,583)	90,868
Designated	<u>75,000</u>	<u>-</u>	<u>-</u>	<u>75,000</u>
Total funds	<u>165,014</u>	<u>170,437</u>	<u>(169,583)</u>	<u>165,868</u>

	Balance at 1 April 2019 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2020 £
Unrestricted funds					
General	138,928	206,561	(230,475)	(25,000)	90,014
Designated	<u>55,442</u>	<u>-</u>	<u>(5,442)</u>	<u>25,000</u>	<u>75,000</u>
Total funds	<u>194,370</u>	<u>206,561</u>	<u>(235,917)</u>	<u>-</u>	<u>165,014</u>

Canterbury and District Early Years Project

Notes to the Financial Statements for the Year Ended 31 March 2021

16 Analysis of net assets between funds

	Unrestricted funds		Total funds at
	General	Designated	31 March
	£	£	2021
Tangible fixed assets	2,100	-	2,100
Current assets	92,780	75,000	167,780
Current liabilities	(4,012)	-	(4,012)
Total net assets	<u>90,868</u>	<u>75,000</u>	<u>165,868</u>

	Unrestricted funds		Total funds at
	General	Designated	31 March
	£	£	2020
Current assets	90,457	75,000	165,457
Current liabilities	(443)	-	(443)
Total net assets	<u>90,014</u>	<u>75,000</u>	<u>165,014</u>

