## REPORT OF THE TRUSTEES AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2017 FOR ST JOHN'S NURSERY GROUP CIO

**Hartley Fowler LLP Chartered Accountants** 44 Springfield Road Horsham West Sussex RH12 2PD

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## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2017

The trustees present their report with the financial statements of the charity for the year ended 31 August 2017. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

## **OBJECTIVES AND ACTIVITIES**

### **Objectives and aims**

The charity exists to advance the education of children below compulsory school age by providing satisfactory group play in a safe and secure environment. It aims to ensure to the best of its ability that excellent facilities and pre-school education are provided to each child who attends the nursery.

#### **ACHIEVEMENT AND PERFORMANCE**

#### **Charitable activities**

The last academic year has been a been a turbulent and challenging year, with the nursery starting the year on the back foot after the late decision regarding the fee structure and the knock effect of offering and filling the places.

Both the Committee and Nursery Management have worked well together in reacting to the forecasted loss for the year by focussing on marketing and streamlining costs where appropriate. The team managed to fill the nursery places and decrease the predicted deficit.

The Nursery Team have been fantastic this year, accommodating in the changes that have been made and supporting the business. They have gelled as a team this year, which was evident in the space rockets being built, the activities they have developed and the smiles on their and the children's faces. This I am sure will be carried forward in to the new nursery year.

We are waiting for our follow-up Ofsted inspection, which is now a year over due and we anticipate it happening imminently.

The Nursery continues to be committed to improve further so we are well placed to deal with any future changes to Early Years requirements and to provide quality childcare that is accessible to all in the local community.

## **FINANCIAL REVIEW**

## **Reserves policy**

Historically the Trustees have established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets ('the free reserves') held by the charity should be 3 months of the resources expended plus redundancy costs. Given the large costs involved relocating to the new site at Redstone the trustees agree that future free reserves shall be equal to the redundancy costs only, with the intention of rebuilding the free reserves once established at the new site. Current redundancy costs are £11,500. At present the free reserves, which amount to £12,450, of which £848 are restricted funds, exceed this target level.

## STRUCTURE, GOVERNANCE AND MANAGEMENT

**Governing document** 

The Charity is controlled by its governing constitution, using the Charity commission CIO 'Association' model template.

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2017

# STRUCTURE, GOVERNANCE AND MANAGEMENT Organisational structure

The members of the Management Committee are as follows:

Kate Pawlowicz	Chairman	
Jonathan Cottrell	Treasurer	
Peter Martin	<b>Property Maintenance</b>	<b>Resigned September 2016</b>
Vicky Wood	Fundraising	<b>Resigned September 2016</b>
Katherine Lloyd	Fundraising	<b>Resigned September 2016</b>
Claire Gribble	Secretary	<b>Appointed September 2016</b>
Phil Innes	<b>Property Maintenance</b>	Appointed September 2016
		<b>Resigned July 2017</b>
	<b>General Member</b>	Appointed July 2017
Paul Corcoran	<b>General Member</b>	<b>Appointed September 2016</b>
Alice Crutchington	<b>General Member</b>	Appointed September 2016
		<b>Resigned February 2017</b>
Rob Crutchington	<b>General Member</b>	<b>Appointed September 2016</b>
Rachel Stansbury	<b>General Member</b>	<b>Appointed September 2016</b>

Trustees and Management Committee members self-nominate for roles and are voted in at the charity's Annual General Meeting.

#### **Advice and information**

The nursery is a member of the Pre-School Learning Alliance (PLA) and as such is able to benefit from PLA training sessions in addition to free advice, both legal and otherwise. The nursery is registered with social services and is inspected by OFSTED.

## REFERENCE AND ADMINISTRATIVE DETAILS Registered Charity number 1163181

Principal address Redstone Lodge Philanthropic Road Redhill Surrey RH1 4DG

Trustees J Cottrell K Pawlowicz P Martin Mrs V Wood Mrs C Gribble P Innes

resigned 28/9/16
resigned 28/9/16
appointed 28/9/16
appointed 28/9/16
resigned 29/7/17

Independent examiner Hartley Fowler LLP Chartered Accountants 44 Springfield Road Horsham West Sussex RH12 2PD

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2017

## **STATEMENT OF TRUSTEES RESPONSIBILITIES**

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

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed 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, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- 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 which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They 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 order of the board of trustees on ......and signed on its behalf by:

K Pawlowicz - Trustee

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### I report on the accounts for the year ended 31 August 2017 set out on pages five to eleven.

#### **Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's 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 required.

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 the 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 statements below.

#### Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
  - to keep accounting records in accordance with Section 130 of the 2011 Act; and
  - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

P R Collins (Senior Statutory Auditor) ACA Hartley Fowler LLP Chartered Accountants 44 Springfield Road Horsham West Sussex RH12 2PD

Date: .....

## STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 AUGUST 2017

	U	nrestricted fund	Restricted fund	Year Ended 31/8/17 Total funds	Period 1/11/15 to 31/8/16 Total funds
	Notes	£	£	£	£
INCOME AND ENDOWMENTS FROM Charitable activities					
Grants Receivable		88,389		88,389	97,861
Charitable Activities		86,814	-	86,814	46,426
Other trading activities	2	2,799	-	2,799	2,074
Total		178,002	•	178,002	146,361
EXPENDITURE ON Charitable activities					
Charitable Activities		164,776	-	164,776	139,545
Support Costs		14,565	392	14,957	12,356
Total		179,341	392	179,733	151,901
NET INCOME/(EXPENDITURE)		(1,339)	(392)	(1,731)	(5,540)
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		12,941	1,240	14,181	19,721
TOTAL FUNDS CARRIED FORWARD		11,602	848	12,450	14,181

**CONTINUING OPERATIONS** 

All income and expenditure has arisen from continuing activities.

The notes form part of these financial statements

## STATEMENT OF FINANCIAL POSITION AT 31 AUGUST 2017

d Restricted d fund	2017 Total funds	2016 Total funds
£	£	£
E.	-	L
5 848	3,153	3,577
4 -	2,584	3,955
4 -	12,634	13,437
8 -	15,218	17,392
1) -	(5,921)	(6,788)
7.	9,297	10,604
2 848	12,450	14,181
2 848	12,450	14,181
	11.602	12,941
	848	1,240
	12,450	14,181

The financial statements were approved by the Board of Trustees on .....and were signed on its behalf by:

K Pawlowicz -Trustee

The notes form part of these financial statements

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2017

## 1. ACCOUNTING POLICIES

#### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The presentation currency of the financial statements is the Pound Sterling (£).

These financial statements for the year ended 31 August 2017 are the first financial statements that comply with FRS 102.

The transition to FRS 102 has not resulted in any changes in accounting policies or valuations in the Statement of Financial Activities or Statement of Financial Position.

Financial reporting standard 102 - reduced disclosure exemptions

The charity has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows;
- the requirement of Section 3 Financial Statement Presentation paragraph 3.17(d);
- the requirements of Section 11 Financial Instruments paragraphs 11.41(b), 11.41(c), 11.41(e), 11.41(f), 11.42, 11.44, 11.45, 11.47, 11.48(a)(iii), 11.48(a)(iv), 11.48(b) and 11.48(c);
- the requirements of Section 12 Other Financial Instruments paragraphs 12.26, 12.27, 12.29(a), 12.29(b) and 12.29A.

## Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

#### Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

#### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 25% on cost
Computer equipment	- 25% on cost

## Taxation

The charity is exempt from tax on its charitable activities.

#### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

## NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE YEAR ENDED 31 AUGUST 2017

## 1. ACCOUNTING POLICIES - continued

#### Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

## 2. OTHER TRADING ACTIVITIES

		<b>Period</b> 1/11/15
	Year Ended	to
	31/8/17	31/8/16
	£	£
Fundraising	1,738	1,291
Other Income	1,061	783
	2,799	2,074

## 3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2017 nor for the period ended 31 August 2016 .

## **Trustees' expenses**

During the year, £1,047 (2016: £538) of expenses were reimbursed to the trustees in respect of items purchased on behalf of the charity.

#### 4. STAFF COSTS

The average monthly number of employees during the year was as follows:

		Period
		1/11/15
	Year Ended	to
	31/8/17	31/8/16
Nursery Staff	12	12
-		

No employees received emoluments in excess of £60,000.

## 5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund	Restricted fund	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Charitable activities			
Grants Receivable	90,021	7,840	97,861
Charitable Activities	46,426	-	46,426
Other trading activities	2,074	-	2,074
Total	138,521	7,840	146,361

## **NOTES TO THE FINANCIAL STATEMENTS - CONTINUED** FOR THE YEAR ENDED 31 AUGUST 2017

5.	<b>COMPARATIVES FOR THE STATEMENT OF FINA</b>	NCIAL ACTIVITIES - conti	nued	
		Unrestricted	<b>Restricted</b>	Total
		fund	fund	funds
		£	£	£
	EXPENDITURE ON			
	Charitable activities			
	Charitable Activities	133,272	6,273	139,545
	Support Costs	12,029	327	12,356
	Total	145,301	6,600	151,901
	NET INCOME/(EXPENDITURE)	(6,780)	1,240	(5,540)
	<b>RECONCILIATION OF FUNDS</b>			
	Total funds brought forward	19,721	-	19,721
	TOTAL FUNDS CARRIED FORWARD	12,941	1,240	14,181

#### 6. **TANGIBLE FIXED ASSETS**

COST	Fixtures and fittings £	Computer equipment £	Totals £
At 1 September 2016	17,044	2,542	19,586
Additions	611	470	1,081
At 31 August 2017	17,655	3,012	20,667
DEPRECIATION			
At 1 September 2016	14,176	1,833	16,009
Charge for year	1,066	439	1,505
At 31 August 2017	15,242	2,272	17,514
NET BOOK VALUE			
At 31 August 2017	2,413	740	3,153
At 31 August 2016	2,868	709	3,577

#### **DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR** 7.

	2017 £	2016 £
Other debtors	2,584	3,955

## NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE YEAR ENDED 31 AUGUST 2017

## 8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2017	2016
	£	£
Taxation and social security	2,343	2,640
Other creditors	3,578	4,148
		. <u></u>
	5,921	6,788

## 9. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2017	2016
Within one year	18,000	18,000
Between one and five years	72,000	72,000
In more than 5 years	<u>304,500</u>	<u>322,500</u>
-	394,500	412,500

## 10. MOVEMENT IN FUNDS

		Net movement		
	At 1/9/16	in funds	At 31/8/17	
	£	£	£	
Unrestricted funds				
General fund	12,941	(1,339)	11,602	
Restricted funds				
New Place Grant	1,240	(392)	848	
			<u> </u>	
TOTAL FUNDS	14,181	(1,731)	12,450	

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds	-	-	-
General fund	178,002	(179,341)	(1,339)
Restricted funds			
New Place Grant	-	(392)	(392)
TOTAL FUNDS	178,002	(179,733)	(1,731)

## 11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2017.

## NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE YEAR ENDED 31 AUGUST 2017

## 12. FIRST YEAR ADOPTION

These are the charities first set of financial statements in accordance with the Charities SORP (FRS102). The transitional date to FRS102 was 1 November 2015 with the end of the comparative period being 31 August 2016. There have been no changes to accounting policies or to any balances in the financial statements.

## DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 AUGUST 2017

Vear Ended 31/8/17     1/11/15       INCOME AND ENDOWMENTS     1/21       Other trading activities Fundraising     1,728     1,291       Other trading activities     1,061     728       Fees     78,857     39,088       Hot Lunches     7,957     7,338       Grants     83,839     7,861       Total incoming resources     178,002     144,287       Total incoming resources     178,002     144,267       Charitable activities     7,957     7,338       Fees     7,658     7,171       Total incoming resources     178,002     144,267       Charitable activities     7,658     7,171       Wages     7,658     7,141       Fundraising costs     9,61     338       Rent and insurance     19,839     16,495       Training courses     2,878     13,430       Uniferm Costs     1,708     1,222       Identributent of new premixes     2,878     13,430       Uniferm Costs     1,708     1,222       Total resources exponded     1,7			Period
ST/B/17     St/B/17     St/B/17     St/B/17       Dther trading activities     1,738     1,291       Other Income     1,061     783       Charitable activities     2,799     2,074       Charitable activities     7,957     7,938       Fees     7,957     7,338       Grants     88,289     97,661       Total incoming resources     175,203     144,287       Total incoming resources     176,002     146,361       EXPENDITURE     7,953     7,952       Charitable activities     969     3,452       Hot Lunches     7,658     7,141       Fundraking costs     7,655     7,549       Pensions     7177     -       Session Expenses     5,900     3,452       Hot Lunches     7,658     7,141       Fundraking costs     7,839     16,455       Rent and Insuranco     13,272     95,549       Junform Costs     1,708     1,232       Management     2,678     13,430       Uniform Costs     1,70			
E     E     E       INCOME AND ENDOWMENTS       Other trading activities       Fundraising     1,738     1,291       Other Income     1,061     78       Charitable activities     7,857     2,074       Charitable activities     7,957     7,338       Fees     78,857     39,088       Hot Lunches     7,957     7,338       Grants     88,389     77,861       Total incoming resources     175,203     1144,287       Total incoming resources     178,002     146,361       EXPENDITURE     7,685     7,148       Charitable activities     9,900     3,452       Wages     123,082     95,549       Pensions     7,693     7,468       Valuenches     7,693     7,468       Valuenches     9,901     3,452       Hot Lunches     7,693     1,4695       Tathing courses     1,372     95       Advertiking     416     1030       Sundries     2,788     13,630 <			
INCOME AND ENDOWMENTS       Other trading activities     1,738     1,291       Fundraising     1,061     783       Other Income     1,061     783       Charitable activities     7,957     7,338       Fees     78,857     39,088       Hol Lunches     7,957     7,338       Grants     88,389     97,861       Total incoming resources     178,002     146,361       EXPENDITURE     178,002     146,361       EXPENDITURE     7,658     7,458       Charitable activities     9,691     358       Wages     19,839     16,405       Training courses     1,322     95,549       Pensions     7,458     7,411       Fundraising costs     9,61     358       Rent and Insurance     1,9,839     16,405       Training courses     2,778     13,630       Uniform Costs     1,765     1,320       Management     1,961     122,55       Commitee Administration     297     534       Mana			
Other trading activities     1,728     1,291       Other Income     1,061     783       Charitable activities     2,799     2,074       Charitable activities     78,857     39,088       Fees     78,857     7,338       Grants     88,389     97,361       Total incoming resources     175,203     144,287       Total incoming resources     178,002     146,361       EXPENDITURE     7,590     3,452       Session Expenses     7,690     3,452       Hot Lanches     7,690     3,452       Training courses     1,372     95       Advertising     961     338       Rent and Insurance     1,372     95       Training courses     1,372     95       Advertising     3,135     1,330       Support costs     2,791     1,236       Management     1,954     69       Acquires     7,965     3,628       Tables     7,965     3,628       Commitice Administration     297     584		£	£
Fundraising   1,738   1,291     Other Income   1,061   783     2,799   2,074     Charitable activities   78,857   39,088     Fees   78,857   39,088     Hot Lunches   7,957   7,338     Grants   88,389   97,661     Total incoming resources   175,002   146,361     EXPENDITURE   175,002   146,361     EXPENDITURE   7/77   -     Charitable activities   95,549   95,549     Wages   123,082   95,549     Pensions   7/17   -     Session Expenses   5,900   3,452     Hot Lunches   7,658   7,141     Hot Lunches   7,658   7,141     Suddreis   961   358     Rent and Insurance   19,839   16,495     Training courses   2,878   13,630     Uniform Costs   1,708   1,232     Identrotising   2,878   13,630     Uniform Costs   1,708   1,232     Training courses   2,877   13,630	INCOME AND ENDOWMENTS		
Other Income     1,661     783       Charitable activities     78,857     39,088       Fees     78,857     39,088       For structures     7,957     7,338       Grants     88,389     97,861       Total incoming resources     175,203     144,287       Total incoming resources     178,002     146,361       EXPENDITURE     717     95,549       Charitable activities     95,549     95,549       Wages     123,082     95,549       Pensions     5,000     3,452       Hot Lunches     7,658     7,141       Training costs     964     358       Rent and Insurance     19,839     16,495       Training courses     2,678     13,630       Uniform Costs     1,708     1,222       Id4,776     139,545     546       Support costs     7,655     3,628       Maragement     2,2371     13,430       Legal and Professional     -     782       Committee Administration     2277     554 <			
Link backhold     2,799     2,074       Charitable activities     Fees     7,857     39,088       Hot Lunches     7,957     7,338     67,338       Grants     88,389     97,661     175,203     144,287       Total incoming resources     178,002     146,361     144,287       EXPENDITURE     717     -     -       Charitable activities     7,658     7,141       Wages     7,658     7,141       Fundraising costs     961     358       Rent and Insurance     19,859     16,495       Training courses     1,372     95       Advertising     415     1,030       Support costs     1,708     1,232       Ide/norm     2,878     13,630       Uniform Costs     1,704     1,232       Telephone     1,935     3,428       Total margement     2,970     3,435       Legal and Professional     -     782       Committee Administration     297     544       Maragement     1,936		-	-
Charitable activities     78,857     39,088       Fees     7,957     7,333       Grants     88,389     97,651       Total incoming resources     175,203     144,287       Total incoming resources     178,002     146,361       EXPENDITURE     717     .       Charitable activities     7,658     7,141       Wages     123,082     95,549       Pensions     717     .       Session Expenses     5,900     3,452       Hot Lunches     7,658     7,141       Fundraising costs     19,839     16,495       Training courses     1,372     95       Advertising     246     563       Sundries     2,878     13,6495       Uniform Costs     1,708     1,222       Idelurbishment of new premises     2,878     13,6495       Uniform Costs     1,708     1,232       Management     297     554       Legal and Professional     .     .       Legal and Professional     .     . <t< td=""><td>Other Income</td><td>1,061</td><td>783</td></t<>	Other Income	1,061	783
Fees   78,857   39,088     Hot Lunches   7,957   7,338     Grants   88,389   97,861     Total incoming resources   175,203   144,287     Total incoming resources   178,002   146,361     EXPENDITURE   178,002   146,361     Charitable activities   123,082   95,549     Wages   123,082   95,549     Pensions   7,717   -     Session Expenses   5,900   3,452     Hot Lunches   7,658   7,141     Fundraising costs   961   358     Rent and Insurance   19,839   16,495     Training courses   446   563     Advertising   415   1,030     Sundries   2,878   13,350     Refurbishment of new premises   2,464   563     Uniform Costs   1,708   1,232     Ide4,776   139,545   5     Support costs   7,055   3,628     Management   1,932   669     Legal and Professional   -   782     Committee Admini		2,799	2,074
Hot Lunches   7,957   7,338     Grants   88,389   97,661     175,203   144,287     Total incoming resources   178,002   146,361     EXPENDITURE   178,002   146,361     Expenditures   7,757   7,58     Wages   123,082   95,549     Pensions   7,77   -     Session Expenses   7,658   7,417     Hot Lunches   7,658   7,411     Fundraising costs   961   358     Rent and Insurance   19,839   16,495     Training courses   1,372   95     Advertsing   2466   563     Sundries   2,878   13,630     Uniform Cests   1,708   1,232     164,776   139,545   53,628     Management   2,975   3,628     Legal and Professional   2,700   7,755     Resource   1,936   669     Accountancy   2,370   1,710     Website Maintenance   1,622   1,313     Bank Charges   12   158	Charitable activities		
Grants   88,389   97,861     175,203   144,287     Total incoming resources   178,002   146,361     EXPENDITURE   178,002   146,361     Charitable activities   717   146,361     Wages   123,082   95,549     Pensions   717   .     Session Expenses   5,900   3,452     Hot Lunches   7,658   7,141     Fundraising costs   961   358     Rent and Insurance   19,839   16,495     Training courses   14,372   95     Advertising   246   563     Sundries   2,678   13,630     Uniform Costs   1,708   1,232     Ic64,776   139,545   544     Support costs   7,055   3,628     Management   2,977   554     Legal and Professional   -   7855     Committee Administration   297   554     Nursery Utilities   7,055   3,628     Telephone   1,622   1,531     Bank Charges   1,525   4,649 </td <td>Fees</td> <td>78,857</td> <td></td>	Fees	78,857	
Total incoming resources175,203144,287Total incoming resources178,002146,361EXPENDITURE123,08295,549Charitable activities95,549Wages123,08295,549Pensions7,177-Session Expenses7,6587,141Fundraising costs961358Rent and Insurance19,83916,695Training courses1,37295Advertising246563Refurbishment of new premises2,87813,630Uniform Costs1,7081,222Ide4,776139,545Support costs7,0553,628Management297554Legal and Professional297554Committee Administration297554Nursery Utilities7,0553,628Telephone1,336669Accountancy2,3701,713Bank Charges172158Depreciation of tangible fixed assets1,5054,08214,95712,35614,95712,356			
Total incoming resources178,002146,361EXPENDITURECharitable activities123,08295,549Charitable activities717-Session Expenses5,9003,452Hot Lunches7,6587,141Fundraising costs961358Rent and Insurance19,83916,495Training courses1,37295Advertising246563Refurbishment of new premises2,87813,630Uniform Costs1,7081,232Itegal and Professional-782Committee Administration297554Nursery Utilities7,0553,628Telephone1,936669Accountancy2,3701,770Website Maintenance1,6221,313Bank Charges172158Depreciation of tangible fixed assets1,5054,08214,95712,35614,95712,356	Grants	88,389	97,861
EXPENDITURE Charitable activities Wages Pensions Session Expenses Hot Lunches Fraining courses Advertising Sundries Support costs Management Legal and Professional Committee Administration Nursery Utilities Telephone Accountancy Depreciation of tangible fixed assets Depreciation of tangible fixed assets EXPENDITURE Charitable activities 123,082 95,549 123,082 95,549 123,082 95,549 123,082 95,549 123,082 95,549 123,082 95,900 3,452 1,417 19,839 16,495 1,372 95 415 1,030 246 415 1,330 1,620 1,708 1,232 164,776 139,545 Support costs Management Legal and Professional 297 554 Nursery Utilities 1,622 1,313 Bank Charges 1,505 4,082 14,957 12,356		175,203	144,287
Charitable activities Wages Pensions Session Expenses Hot Lunches Fraining courses Advertising Sundries Refurbishment of new premises Uniform Costs Support costs Management Legal and Professional Committee Administration Nursery Utilities Telephone Advertises Support costs Management Legal and Professional Committee Administration Support costs Management Support costs Management Support costs Manage	Total incoming resources	178,002	146,361
Wages   123,082   95,549     Pensions   717   -     Session Expenses   5,900   3,452     Hot Lunches   7,658   7,141     Fundraising costs   961   358     Rent and Insurance   19,839   16,495     Training courses   1,372   95     Advertising   415   1,030     Sundries   2,878   13,630     Uniform Costs   1,708   1,232     Ide4,776   139,545   164,776     Support costs   1,708   1,232     Management   297   554     Legal and Professional   -   782     Committee Administration   297   554     Nursery Utilities   7,055   3,628     Telephone   1,936   669     Accountancy   2,370   1,710     Website Maintenance   1,622   1,313     Bank Charges   172   158     Depreciation of tangible fixed assets   1,505   4,082     14,957   12,356   14,957   12,356	EXPENDITURE		
Pensions   717   .     Session Expenses   5,900   3,452     Hot Lunches   7,658   7,141     Fundraising costs   961   358     Rent and Insurance   19,839   16,495     Training courses   1,372   95     Advertising   246   563     Sundries   2,878   13,630     Uniform Costs   1,708   1,232     Ide4,776   139,545   164,776     Support costs   1,64,776   139,545     Support costs   1,708   1,232     Ide4,776   139,545   164,776     Support costs   1,708   1,232     Management   297   554     Legal and Professional   297   554     Nursery Utilities   7,055   3,628     Telephone   1,936   669     Accountancy   2,370   1,700     Website Maintenance   1,622   1,313     Bank Charges   172   158     Depreciation of tangible fixed assets   1,505   4,082     14,957   12,3	Charitable activities		
Pensions   717   .     Session Expenses   5,900   3,452     Hot Lunches   7,658   7,141     Fundraising costs   961   358     Rent and Insurance   19,839   16,495     Training courses   1,372   95     Advertising   246   563     Sundries   2,878   13,630     Uniform Costs   1,708   1,232     Ide4,776   139,545   164,776     Support costs   1,64,776   139,545     Support costs   1,708   1,232     Ide4,776   139,545   164,776     Support costs   1,708   1,232     Management   297   554     Legal and Professional   297   554     Nursery Utilities   7,055   3,628     Telephone   1,936   669     Accountancy   2,370   1,700     Website Maintenance   1,622   1,313     Bank Charges   172   158     Depreciation of tangible fixed assets   1,505   4,082     14,957   12,3	Wages	123,082	95,549
Hot Lunches   7,658   7,141     Fundraising costs   961   358     Rent and Insurance   19,839   16,495     Training courses   1,372   95     Advertising   246   563     Sundries   2,878   13,630     Uniform Costs   1,708   1,232     164,776     Support costs   1,708   1,232     Management   1   139,545     Legal and Professional   -   782     Committee Administration   297   554     Nursery Utilities   7,055   3,628     Telephone   1,936   669     Accountancy   2,370   1,170     Website Maintenance   1,622   1,313     Bank Charges   172   158     Depreciation of tangible fixed assets   1,505   4,082	Pensions	717	-
Fundraising costs   961   358     Rent and Insurance   19,839   16,495     Training courses   1,372   95     Advertising   415   1,030     Sundries   246   563     Refurbishment of new premises   2,878   13,630     Uniform Costs   1,708   1,232     Support costs     Management   164,776   139,545     Legal and Professional   -   782     Committee Administration   297   554     Nursery Utilities   7,055   3,628     Telephone   1,936   669     Accountancy   2,370   1,170     Website Maintenance   1,622   1,313     Bank Charges   172   158     Depreciation of tangible fixed assets   1,505   4,082	•		
Rent and Insurance   19,839   16,495     Training courses   1,372   95     Advertising   415   1,030     Sundries   246   563     Refurbishment of new premises   2,878   13,630     Uniform Costs   1,708   1,232     I64,776   139,545     Support costs   164,776   139,545     Support costs   297   554     Management   297   554     Legal and Professional   297   554     Nursery Utilities   7,055   3,628     Telephone   1,936   669     Accountancy   2,370   1,170     Website Maintenance   1,622   1,313     Bank Charges   172   158     Depreciation of tangible fixed assets   1,505   4,082     14,957   12,356   14,957   12,356		-	-
Training courses   1,372   95     Advertising   415   1,030     Sundries   246   563     Refurbishment of new premises   2,878   13,630     Uniform Costs   1,708   1,232     164,776   139,545     Support costs   164,776   139,545     Support costs   164,776   139,545     Management   297   554     Legal and Professional   -   782     Committee Administration   297   554     Nursery Utilities   7,055   3,628     Telephone   1,936   669     Accountancy   2,370   1,170     Website Maintenance   1,622   1,313     Bank Charges   172   158     Depreciation of tangible fixed assets   1,505   4,082     14,957   12,356   14,957   12,356	-		
Advertising   415   1,030     Sundries   246   563     Refurbishment of new premises   2,878   13,630     Uniform Costs   1,708   1,232     164,776   139,545     Support costs   164,776   139,545     Support costs   164,776   139,545     Support costs   -   782     Committee Administration   297   554     Nursery Utilities   7,055   3,628     Telephone   1,936   669     Accountancy   2,370   1,170     Website Maintenance   1,622   1,313     Bank Charges   1,222   158     Depreciation of tangible fixed assets   1,505   4,082		-	-
Sundries     246     563       Refurbishment of new premises     2,878     13,630       Uniform Costs     1,708     1,232       164,776     139,545       Support costs     164,776     139,545       Support costs     164,776     139,545       Support costs     -     782       Committee Administration     297     554       Nursery Utilities     7,055     3,628       Telephone     1,936     669       Accountancy     2,370     1,170       Website Maintenance     1,622     1,313       Bank Charges     1/2     158       Depreciation of tangible fixed assets     1,505     4,082		•	
Refurbishment of new premises   2,878   13,630     Uniform Costs   1,708   1,232     164,776   139,545     Support costs   164,776   139,545     Support costs   164,776   139,545     Support costs   -   782     Committee Administration   297   554     Nursery Utilities   7,055   3,628     Telephone   1,936   669     Accountancy   2,370   1,170     Website Maintenance   1,622   1,313     Bank Charges   172   158     Depreciation of tangible fixed assets   1,505   4,082     14,957   12,356   14,957   12,356	-		•
Uniform Costs   1,708   1,232     164,776   139,545     Support costs   164,776   139,545     Support costs   -   782     Committee Administration   297   554     Nursery Utilities   7,055   3,628     Telephone   1,936   669     Accountancy   2,370   1,170     Website Maintenance   1,622   1,313     Bank Charges   172   158     Depreciation of tangible fixed assets   1,505   4,082			
Support costs Management Legal and Professional-782Committee Administration297554Nursery Utilities7,0553,628Telephone1,936669Accountancy2,3701,170Website Maintenance1,6221,313Bank Charges172158Depreciation of tangible fixed assets1,6954,082		-	-
Legal and Professional-782Committee Administration297554Nursery Utilities7,0553,628Telephone1,936669Accountancy2,3701,170Website Maintenance1,6221,313Bank Charges172158Depreciation of tangible fixed assets14,95712,356		164,776	139,545
Legal and Professional   -   782     Committee Administration   297   554     Nursery Utilities   7,055   3,628     Telephone   1,936   669     Accountancy   2,370   1,170     Website Maintenance   1,622   1,313     Bank Charges   172   158     Depreciation of tangible fixed assets   1,505   4,082	••		
Committee Administration     297     554       Nursery Utilities     7,055     3,628       Telephone     1,936     669       Accountancy     2,370     1,170       Website Maintenance     1,622     1,313       Bank Charges     172     158       Depreciation of tangible fixed assets     1,505     4,082			700
Nursery Utilities     7,055     3,628       Telephone     1,936     669       Accountancy     2,370     1,170       Website Maintenance     1,622     1,313       Bank Charges     172     158       Depreciation of tangible fixed assets     1,505     4,082       14,957     12,356	•	- 207	
Telephone   1,936   669     Accountancy   2,370   1,170     Website Maintenance   1,622   1,313     Bank Charges   172   158     Depreciation of tangible fixed assets   1,505   4,082     14,957   12,356			
Accountancy   2,370   1,170     Website Maintenance   1,622   1,313     Bank Charges   172   158     Depreciation of tangible fixed assets   1,505   4,082     14,957   12,356	•		-
Website Maintenance     1,622     1,313       Bank Charges     172     158       Depreciation of tangible fixed assets     1,505     4,082       14,957     12,356			
Bank Charges172158Depreciation of tangible fixed assets1,5054,08214,95712,356			-
14,957 12,356		-	-
	Depreciation of tangible fixed assets	1,505	4,082
Total resources expended179,733151,901		14,957	12,356
	Total resources expended	179,733	151,901

This page does not form part of the statutory financial statements

## DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 AUGUST 2017

	Year Ended 31/8/17 £	Period 1/11/15 to 31/8/16 £
Net expenditure	(1,731)	(5,540)

This page does not form part of the statutory financial statements