

# **Early Education**

The British Association for Early Childhood Education

**THE BRITISH ASSOCIATION FOR EARLY CHILDHOOD EDUCATION**  
(Limited by Guarantee)

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2021**

**Company Registration No. 395548**  
**Registered as a Charity in England No. 313082**  
**Registered as a Charity in Scotland No. SC039472**

**THE BRITISH ASSOCIATION FOR EARLY CHILDHOOD EDUCATION**  
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# THE BRITISH ASSOCIATION FOR EARLY CHILDHOOD EDUCATION

## CHAIR'S INTRODUCTION

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On behalf of the trustees I would like to express how immensely proud we are of the achievements of the organisation this year. We began the 2020 financial year very concerned about the potential impact that the COVID-19 pandemic would have on our members, our staff team and the organisation.

I am delighted that our membership has remained stable over the year and that feedback reflects how supportive our members have found the organisation's response to the challenging year to be.

Early Education's training offer has been fantastic. The organisation has shifted to online training in response to the pandemic with terrific outcomes. Our associates have skilfully adapted their training delivery and the central team have managed to successfully coordinate bookings and facilitate a programme of training events using on line platforms.

Feedback from our members has been overwhelmingly positive with many more practitioners and whole settings attending training that they may not have accessed when travel was a factor. Participant groups have consisted of practitioners and professionals from a variety of backgrounds and geographical locations.

There has been a higher than usual demand for training during periods of national lockdown when some schools and settings were able to book groups of staff onto training sessions where previously there may have been one member of staff nominated to attend. Schools and settings have used time of closure or having reduced occupancy to focus on CPD for staff.

The phenomenal response from team enabled a significant uplift in take-up of training which ensured that we have remained solvent.

Our work with the Early Years Coalition to create the incredible Birth to 5 Matters document for the sector has been a resounding success. I'd like to thank our Chief Executive, Beatrice Merrick and the team for coordinating this. It is my hope that every early years practitioner has a copy of this to guide their practice.

The trustees would like to thank staff, Associates and our volunteer branch officers for their response and resilience in ensuring that we not just survived but thrived through the 2020 global pandemic.

*Becky Cook*  
*Chair of the Board of Trustees*

*22 October 2021*

# THE BRITISH ASSOCIATION FOR EARLY CHILDHOOD EDUCATION

## TRUSTEES' REPORT for the year ended 31 March 2021

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### Trustees

Chair	Verity Campbell-Barr (until November 2020) Becky Cook (Chair from November 2020, previously Vice-Chair)
Vice-Chair	Sandra Mathers
Treasurer	Noreen Dawes (Treasurer until November 2020, then Trustee) John Tuck (Treasurer from November 2020, previously Trustee)
Members of the Board	Sue Allingham Kierna Corr (until November 2020) Emma Davis (from September 2020) Aline-Wendy Dunlop (until September 2021) Andrina Flinders Anne-Marie Gealy (until November 2020) Julia Henderson (from November 2020) Jan Holmes Sian Hudson Sally Jaeckle (until November 2020) Heather Lomas (from November 2020) Shaddai Tembo Nicola Theobald (from November 2020) Junnine Thomas-Walters (until November 2020) Glenda Tinney (from November 2020) Glenda Walsh Clare Williams Ankur Gupta (until November 2020)
President	Cathy Nutbrown
Chief Executive & Company Secretary	Beatrice Merrick
Company number	395548
Charity number	Registered charity No. 313082 Charity registered in Scotland No. SC039472
Common name	Early Education
Registered office & postal address	2 Victoria Square, Victoria Street, St Albans, Herts. AL1 3TF
Independent Examiner	Stephen Jones FCA Myrus Smith Chartered Accountants Norman House, 8 Burnell Road, Sutton Surrey, SM1 4BW
Bankers	Lloyds Bank Plc 180 - 182 High Street Walthamstow London E17 7JH Unity Trust Bank Nine Brindleyplace Birmingham B1 2HB

# THE BRITISH ASSOCIATION FOR EARLY CHILDHOOD EDUCATION

## TRUSTEES' REPORT for the year ended 31 March 2021

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The Board of Trustees, who are the directors and trustees of the charity, present their report and financial statements for the year ended 31 March 2021 which also contains the directors' report as required by company law.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charitable company's constitution, the Charities Act 2011, the Companies Act 2006, UK Generally Accepted Accounting Practice and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1st January 2019).

## STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity is constituted as a company limited by guarantee and is governed by its Articles of Association.

### Board of Trustees:

The membership of the Board of Trustees is listed on page 1. The Board of Trustees meets four times each year. The strategic plan is reviewed annually. The majority of trustees are elected from the membership and through the branch structure to ensure that members in all nations and regions of the UK are represented, with co-options used to bring in additional skills and expertise from outside the sector. We are committed to inclusion and diversity, and seek to improve the balance of under-represented groups among our trustees. An induction pack is given to all new trustees outlining policy and strategy, legal status and governance, structure, organisation and staffing and finance. This is reviewed annually and updated as necessary.

The Finance & General Purposes (F&GP) Committee consists of the Treasurer, Chair of the Board and elected trustees. This committee meets four times each year with delegated authority from the Board, monitors the organisation's performance and makes recommendations to the Board of Trustees. Additional working groups and sub-committees are established as needed and currently include a Marketing Sub-Group.

Both Board and F&GP Committee meetings are attended by the Chief Executive.

### Staff team

Beatrice Merrick	Chief Executive
Chris Hussey	Training and Communications Manager
Clive Copeman	Administrator – Membership and Events
Cathy Gunning	Pedagogic lead (until June 2020)
Nancy Stewart	Birth to 5 Matters project lead (October 2020-March 2021)
Sharon Colilles	Birth to 5 Matters project assistant (October 2020-March 2021)

### Head Office Volunteers

Elizabeth Pearson

The staff team has regular meetings. Staff appraisal and review meetings are in place and training is available for all staff members and volunteers. Pay for staff is approved by the Finance & General Purposes Committee and reported to the Board of Trustees.

## Risk management

The Board of Trustees is responsible for the management of risks faced by the Association. Detailed considerations of risk are delegated to the Finance & General Purposes Committee. Risks are identified and assessed and controls are established throughout the year. The Risk Register is reviewed each year.

Through the risk management processes established for the Association the Board of Trustees are satisfied that the major risks identified have been adequately mitigated where necessary. It is recognised that systems can only provide reasonable but not absolute assurance that major risks have been adequately managed.

## OBJECTS AND ACTIVITIES

The charity is constituted as a company limited by guarantee and is therefore governed by its Articles of Association. The charity is known as Early Education.

Early Education's objectives are to promote the education and development of young children, and to support those who provide early education and care. We aim to carry out our charitable purposes to deliver public benefit through the following activities. We champion the rights of the child and strive to improve provision for young children. We provide a network of support, advice and collective representation for anyone concerned with the provision of quality education and care of young children. We are a membership organisation with members across the UK. We publish books, resources and a journal in print, and maintain a website with further online resources, supplemented by e-newsletters and social media communications. We provide opportunities for professional development through our local branch events, a national programme of training courses and conferences, and the training and consultancy provided by our Associates. We also undertake project work in support of our aims.

The Trustees confirm that they have complied with the duty in the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission in determining the activities undertaken by the charity.

## ACTIVITIES IN 2020-21

Major achievements for the year included:

- a focus on supporting the sector to respond to Covid through regular information updates, tailored training and dialogue with government over support for children and families and the early years sector during the pandemic
- shifting our entire professional development programme from face-to-face to online
- five-fold increase in the reach of our training
- maintaining an active programme of local branch activity
- co-ordinating the production and launch of *Birth to 5 Matters, non-statutory guidance for the Early Years Foundation Stage*, on behalf of the Early Years Coalition

# THE BRITISH ASSOCIATION FOR EARLY CHILDHOOD EDUCATION

## TRUSTEES' REPORT

for the year ended 31 March 2021

<b>2020-21: the year in figures (2019-20 figures in italics)</b>	
<b>Membership</b>	888 individual members (683) 462 organisational members (396) 231 supporters (178)
<b>Local branches</b>	14 branches ran 49 events with 3,092 bookings (19 branches ran 60 events with over 3,000 bookings)
<b>National events</b>	3,488 bookings for 73 webinars (live and recorded options) (201 bookings across 19 face to face courses) 130 bookings for the online Autumn Conference (506 bookings for 6 conferences, 1 online conference with 80 registered delegates) 180 bookings for the launch of the <i>Getting it Right in the EYFS</i> report 47,000 views on Facebook of the video of the launch of Birth to 5 Matters
<b>Associates</b>	59 bookings for 40 clients (some for multiple days/Associates) for bespoke training and consultancy (151 days bespoke training and consultancy for 84 clients)
<b>Social media</b>	19,000 followers on Twitter (15,000) 7,000 followers/5825 likes on Facebook (3,700/3,450)
<b>Online content</b>	1,079,000 unique page views (712,000) 3,900 listens to 5 podcasts (670 listens to two podcasts)
<b>Publications</b>	Sold 1,280 print publications (2,500) 85,000 downloads of <i>Development Matters</i> (70,300) 6,300 downloads of <i>Musical Development Matters</i> (8,600) 19 e-news bulletins (moved from monthly to fortnightly) to 2,000 member contacts (10 issues to 1,500 contacts)

Our assessment of success in the reporting period is set out below, analysing performance against our objectives, as set out in our work plan 2020-21.

### 1. COVID-19 response

*Support sector and members in responding to COVID-19, liaising as needed with government.*

*Work with the trustees to maintain Early Education's viability, including finding additional income sources, cutting costs and monitoring finances on a regular basis.*

The Chief Executive attended regular online meetings of DfE's Early Years Stakeholder COVID-19 group which provided a forum for dialogue about issues and concerns. We gathered feedback from members at various points during the year to inform these discussions. Concerns raised included the need for increased financial support for sector.

**TRUSTEES' REPORT  
for the year ended 31 March 2021**

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We provided member email bulletins on COVID-19 updates and maintained a website summarising recent changes which became one of the most used pages on our website.

We moved our national events online and assisted branches with online platforms for their events to support the sector with professional learning and tailored our programme to meet the challenges facing the sector, eg support for child wellbeing and recovery. We also counteracted the potential adverse financial impact of Covid on the organisation through this online training offer, for which there was strong demand. Our Associate trainers adjusted well to delivering training online despite the steep learning curve involved. The staff team were able to put in place the necessary technical support, as well as adjusting to working primarily from home as needed thanks to our cloud-based systems.

Trustees carefully monitored the impact of the pandemic on the organisation over the course of the year to ensure the organisation's continued viability.

**2. Advocacy, campaigns, policy and public awareness**

Campaigning is a core part of our mission, and we routinely meet with officials from the Department for Education, one-to-one and as part of the Early Years Stakeholder Group. Our work with MPs and ministers has been strengthened by our role supporting the All Party Parliamentary Group (APPG) for Nursery Schools, Nursery and Reception Classes, including contact with ministers and shadow ministers. We ensure our members' views and expert knowledge are represented through responses to consultations issued by government, Select Committees and other relevant bodies, and that members are also briefed on opportunities to influence government through direct lobbying and responding to consultations. We also ensure our views reach a wider audience through comments and opinion pieces in the press, especially in early years and education titles.

**a) Early years funding**

*Campaign for viable funding for maintained nursery schools:*

- *ensure follow-through on ministers' commitments re long term funding protection for nursery schools, in particular through the work of the APPG for nursery schools, nursery and reception classes*
- *lobby for maintained nursery schools to receive adequate COVID-19 emergency funding on a par with other parts of the sector*

*Early years sector funding*

- *The APPG to consider undertaking an inquiry into wider early years issues including closing the gap in the EY and funding to inform the CSR Outputs:*

Pressure was maintained regarding funding for Maintained Nursery Schools (MNS). Two meetings of the APPG were held online. APPG officers & MPs wrote to the Chancellor and the APPG officers also wrote a follow-up letter to the Chief Secretary to the Treasury.

An additional campaign meeting was held jointly with National Association of Head Teachers (NAHT) and National Education Union (NEU) in July 2020. We produced a joint submission with NAHT to the spending review.

MNS supplementary funding was eventually confirmed for summer 2021. 2021-22 supplementary funding allocations kept open the possibility of in-year change from September, but has not yet produced any proposals for a revised formula, though it remains committed to doing so.

**TRUSTEES' REPORT**

**for the year ended 31 March 2021**

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**b) Early years workforce:**

*Work with the Early Years Workforce Commission and other organisations to improve opportunities for raising qualification levels within the sector.*

The work of Early Years Workforce Commission, of which we are members, continued including a sector survey and data being provided to DfE to inform the spending review. The EYWC published a report in January 2021.

**c) Early Years Foundation Stage (EYFS) reforms**

*Work with other sector organisations to advocate for changes to the EYFS that are consistent with the research evidence and practitioner expertise. If necessary, act to mitigate the impact of poorly devised changes on children, including seeking a delay to the reforms including early adoption in September 2020.*

The Early Years Coalition (EYC) issued its response to EYFS reforms, expressing disappointment about the outcome. A webinar via Facebook Live on EYFS reforms attracted c.1000 live views and 38,000 of the video. The EYC also issued advice to the sector on Early Adoption (4,800 unique views).

The Birth to 5 Matters guidance was produced over a period of six months, a very tight timescale for the extensive process of consulting, drafting and finalising the guidance. 100 individuals in 20 working groups reviewed, updated and extended previous guidance, drawing on feedback from three sector consultations. Working group members and respondents to the consultation were drawn from a wide variety of roles and types of organisation to ensure the full diversity of the sector was represented. The guidance was finalised by the project team and launched on 31 March 2021. The launch video on Facebook has been viewed 47,000 times. It has been extremely well-received and looks likely to be widely used in the coming years.

**d) Diversity and anti-racism**

*To seek data on how people from BAME communities are represented within all parts of the early years sector, or if data is not available, ask government to collect this, and act on the findings.*

We established that very little data was currently available on ethnicity of the early years workforce. We published a blog in response to the release of new ethnicity statistics in DfE's Childcare & Early Years Provider Survey calling for more data to be routinely collected and published.

**e) Reception baseline assessment**

*Work with the More Than A Score campaign to raise awareness of the problematic impact of baseline assessment in Reception.*

The campaign has continued. The process of making Reception Baseline Assessment statutory was delayed from September 2020 to September 2021.

**3. Membership**

*Maximise membership retention through efficient renewals processes and responsiveness to what members want from membership, eg segmented communications.*

*Improve recruitment of new members through marketing strategy, eg segmented/targeted offers, closer integration with branches.*

*Review future of EY teaching news and package of member benefits as a whole in light of funding challenges and developments in digital.*

# THE BRITISH ASSOCIATION FOR EARLY CHILDHOOD EDUCATION

## TRUSTEES' REPORT for the year ended 31 March 2021

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Some membership growth has been achieved by revised membership offers and targeted recruitment. A new "taster membership" was taken up by 150 individuals in summer 2020. It was replaced by a termly option paid by direct debit to increase retention, the success of which is evident in the increased membership numbers below. Targeted use of the multisite membership to groups of nursery schools has improved numbers of organisational members while reducing costs for each school. A bespoke membership arrangement was also created for some childminder hubs.

The final EY Teaching News was published in July 2020 due to reduced funding. Pedagogic content has subsequently been added to e-news bulletins, which are sent fortnightly instead of monthly, or via blogs.

	2021	2020		2021	2020
Individual full-rate (annual/termly)	540	459	Group A	220	228
Individual - online only (termly)	106	-	Group B	44	42
Concessions	51	45	Group C	22	21
Students/concession – online	142	137	multisite (main)	23	13
Life member	42	42	multisite (additional)	139	92
<b>Total individual members</b>	<b>881</b>	<b>683</b>	<b>Total group members</b>	<b>448</b>	<b>396</b>
<i>Supporters (non-members)</i>	<i>231</i>	<i>178</i>			

#### 4. Branches

*Discuss development of relationship with branches eg greater alignment between local and national professional learning initiatives, including supporting training on new EYFS, involvement in advocacy, involvement with membership promotion/retention.*

*Consolidate admin support for branches through central booking system.*

All branch events bookings were taken centrally between September 2020 and March 2021.

To support branches with taking events online after the pandemic prevented face-to-face events, branches were offered the option of running online events through our central system, which was much welcomed by local branch officers.

Branches were invited to link into themes of national training and events, but control of programmes remains locally based.

14 branches ran online events (although two of these only ran an AGM). Attendance at 49 branch events totalled 3092 reflecting an increased number of bookings per event, with delegates able to attend from outside local branches' traditional catchment areas. The pandemic impacted on local branches in many different ways, and understandably levels of activity varied according to local and personal circumstances. Those branches which managed to adapt to going online have demonstrated its success and popularity, particularly where branches cover a large geographical area, and many will continue to offer online sessions as well as traditional meetings even once face-to-face events are able to resume to capitalise on the ease of access they provide.

## 5. CPD, Training and events

### a) Froebel Short Courses

*Handover of short courses to Froebel Trust in June 2020. Attempt to negotiate longer term strategic partnership.*

The short courses handover was completed on schedule in June. Discussions have been held about future joint working. In 2020-21, this took the form of the organisations working together within the EY Coalition.

### b) Online learning

*Develop online learning platform and initial set of modules*

Pre-pandemic, our plan had been to develop an online learning site to offer asynchronous courses. When the pandemic struck, we substituted short paired webinars for our one-day face to face courses using a webinar platform for live delivery and access to recordings. We then set up our online learning platform in time for the autumn term, to offer our live and recorded webinars in an integrated system which gives delegates access also to handouts, evaluation forms and automated certification of attendance. It was also integrated with our booking database to streamline administration. The platform was initially used only for webinars and conference, followed by branch events from spring 2021.

### c) Training and events

*Develop reach and impact of training and events:*

- *Continue shift from one-day courses to regional conferences*
- *Actively market follow-on activities eg follow on project to embed learning*
- *Greater use of online learning to offer blended approaches to enhance impact of one-day events*
- *Extended evaluation to measure reach and impact*
- *Ensure diversity is addressed in subject matter and that we seek diverse speakers and trainers to deliver our events*

The shift to online courses has increased our reach, with a more than 500% increase in registrations. The focus on the EYFS reforms for spring 2021 appears to have been a significant factor in the increased bookings, as well as the reduced cost and increased accessibility of the online programme, especially those who were not close to our delivery locations.

We continue to seek ways of increasing our reach, including negotiating a partnership with Cosy Group which we hope will boost marketing of our CPD programme from April 2021.

The move online has also enabled a change of format to split sessions, usually with gap task in between in line with our objective of more effectively embedding learning and impacting on practice.

Anti-racism and diversity webinars were added to the programme in autumn 2020 and spring 2021 and these proved popular.

## 6. Associates

*Develop menu of Associate support for new EYFS including for Local Authorities (LAs) and schools/multi-academy trusts (MATs).*

*Seek to generate more work through follow-up support from Associates linked to conferences.*

*Seek to attract more Associates from BAME backgrounds.*

Bespoke consultancy was badly hit by the pandemic. Some LAs instead bulk-bought webinar access in summer 2020. Loss of individual days of training was partially offset by increase in the number of longer-term contracts eg consultancy projects for Greenwich (on Special Educational Needs and Disability), Oldham (support for childminders) and Nottingham (a developmental milestones resource). There was a gradual move to online training and consultancy, but many bookings were simply postponed.

The absence of regional conferences meant we were not able to follow up on the plan to link these to follow-up work.

Because of the reduced demand, recruiting new Associates was not prioritised, but one set of interviews took place and one new Associate was appointed, who was from a BAME background.

## **7. Publications and resources**

*Review reach and impact of podcasts, blogs, etc in connection and marketing and member engagement strategy and target resources accordingly.*

*Sutton Trust report published in summer 2020.*

*Further opportunities sought for thought leadership and advocacy.*

*Possible publication on new EYFS (to share content with online learning modules).*

Several podcasts were posted during summer 2020, but there has been no capacity to produce more after the pedagogical lead post ended. In summer 2020 we focused on providing blogs to support sector with pandemic issues. These have been less frequent during the autumn and spring as the need for additional support decreased.

Our report for the Sutton Trust was published in June 2020.

We published *Birth to 5 Matters* in March 2021 on behalf of the EYC, to support the sector with the EYFS reforms.

## **8. Projects and funding applications**

*Priorities for funded activity:*

- *Quality improvement work in areas of need (see PL above)*
- *Review of impact of new EYFS on children*

During the year we continued to participate in an Erasmus+ project on child-centred competences. There was limited activity over this period as planned face-to-face meetings could not take place, and our main input will be linked to hosting and disseminating the resources later in 2021.

We have worked with Associates on funding bids eg to support a project on early years music, with a focus on supporting practitioners and parents and diversifying content.

## **9. Marketing and promotion**

*Marketing sub-group to continue to identify areas for improved reach and impact within existing resources, and these to be implemented promptly.*

The Marketing sub-group has begun work on a strategy. Agreement was reached with Cosy Group for a partnership to jointly badge and promote our training programme from April 2021.

**TRUSTEES' REPORT**  
**for the year ended 31 March 2021**

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**10. Governance and compliance**

*New Chair of trustees to be identified and transition arrangement put in place. Transition support to new Treasurer to continue.*

The new Chair and Treasurer were appointed by the Trustees, allowing for transition arrangements prior to the November start of their roles. Handover meetings took place for both roles.

**11. Office administration**

*New website, database and online shop to be procured and in place prior to current system no longer being supported in 2021.*

A specification was drafted and work was undertaken to review a range of possible “off the shelf” options against the specification, as well as exploring the options for commissioning a bespoke solution.

**PERFORMANCE AND IMPACT**

Our primary means of raising the quality of early childhood education in the UK are through our impact on policy as a campaigning organisation, and our influence on practitioners’ professional learning.

These two aspects both feature in the *Birth to 5 Matters* guidance. The collective action of the Early Years Coalition (EYC) in working together to produce the guidance sent strong messages to government about the concerns of practitioners and the importance of listening to sector bodies. Our members and practitioners across the sector have welcomed the guidance as reflecting their values and principles and providing a valuable tool to support their practice.

Continued work with the APPG for Nursery Schools, Nursery and Reception Classes and joint working with the NAHT, NEU and Unison have ensured the issue of maintained nursery school funding remains in the spotlight, and has secured ongoing ministerial commitment to change.

The work of the More Than A Score campaign has had increased traction with headteachers and parents as the pandemic underlined the need to do things differently. The decision not to implement statutory baseline assessment in September 2020 was a positive, if temporary, victory.

In relation to supporting practitioners, we continue to offer a broad range of professional learning opportunities including local branch events and national training. The move to online learning has hugely increased our reach, with a five-fold rise in the number of registrations on our courses.

Our financial performance for the year was better than budgeted, thanks mainly to increased income from online training.

## PLANS FOR THE FUTURE

Trustees reviewed the organisation's strategic direction in January 2020 and agreed the goals which should drive our work.

GOAL 1. Practitioners benefit from/participate in high quality professional learning experiences which enhance their:

- professionalism, confidence, and sense of belonging.
- knowledge and skills to offer high quality provision and work effectively with families.

GOAL 2: National and local policy-makers receive appropriate messages and information from the sector and engage in informed dialogue.

These goals were used to guide the workplan for 2021-22. Trustees have agreed the following priorities for next financial year.

### **Workplan 2021-22**

#### **1. Advocacy/Campaigns, policy and public awareness**

##### ***Early years funding***

Campaign for long-term viable funding formula for maintained nursery schools, a post-Covid sector recovery package and a comprehensive review of early years funding incl disadvantage funding, business rates, etc.

##### ***Early years workforce:***

Continue to work with the Early Years Workforce Commission and other organisations to improve opportunities for raising qualification levels within the sector.

##### ***EYFS reforms and Birth to 5 Matters***

Dissemination of Birth to 5 Matters guidance.

Deliver CPD to support implementation of the EYFS reforms through the coalition and/or directly.

##### **Reception baseline assessment**

Work with the More Than A Score campaign to raise awareness of the problematic impact of baseline assessment in Reception.

##### **Diversity and anti-racism**

Consider how to integrate in other activity eg as part of workforce, lobby for collection of better national data on how people from BAME communities are represented within all parts of the early years sector and action on the findings.

##### **Professional learning**

#### **2. Membership and branches**

##### ***Membership retention and recruitment***

Maximise membership retention through improved renewal processes, increased use of direct debits, and attractive member benefits.

Improve recruitment of new members through marketing strategy, eg segmented/targeted offers.

##### ***Branches***

Support branches with online meetings as needed, possibly as part of blended model in future. Support branches inactive in 2020-21 to revive.

# THE BRITISH ASSOCIATION FOR EARLY CHILDHOOD EDUCATION

## TRUSTEES' REPORT for the year ended 31 March 2021

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### ***Membership benefits***

Expand membership benefits to include some free online learning and gauge impact on recruitment and retention. Revamp format of e-newsletters.

### ***Centenary planning***

Centenary Working Group to make proposals for possible activity in 2023.

## **3. CPD, Training and events**

### ***Online learning***

Continue to run programme of webinars to increase reach and accessibility.

### ***Face to face events***

Reinstate programme of face-to-face or blended courses and conferences when possible. Explore best ways of using blended learning to maximise reach and impact.

Continued focus on developing diversity training, possibly linked to Birth to 5 Matters.

Systematically evaluate delegate experience of online, blended and face-to-face events to maximise satisfaction and impact.

### ***Additional funded activity***

Seek funding for supporting professional learning in areas of disadvantage.

## **4. Associates**

Seek to re-build Associate activity through focus on supporting the EYFS reforms and other areas of identified client need. Continue to offer mix of online and in person activity.

## **5. Publications and resources**

Continue production of Journal and e-news. Attempt to increase frequency and regularity of blogs. Dissemination of Birth to 5 Matters guidance online and in print.

## **6. Projects and funding applications**

Explore options for joint projects with the Froebel Trust eg in relation to outdoor learning, reach to the FE sector, etc.

Seek other project funding, with a focus for supporting quality improvement in areas of need and reviewing the impact of the revised EYFS.

## **7. Marketing and promotion**

Marketing sub-group to continue to identify areas for improved reach and impact within existing resources, and these to be implemented promptly.

## **8. Governance and compliance**

Commission an external review of policies. Trustees to carry out an internal review of good governance.

## **9. COVID-19 recovery**

Support sector and members with COVID-19 recovery, liaising as needed with government.

Work with the trustees to maintain Early Education's viability, including finding additional income sources, cutting costs and monitoring finances on a regular basis.

## **10. Office administration**

New website, database and online shop to be procured and in place prior to the current system which is no longer being supported in 2021.

## **FINANCIAL REVIEW**

The results for the year are set out on page 16 of these financial statements. Movements in tangible fixed assets are shown in Note 8.

Gross income for the year was £313,072 (2020: £608,967). The membership subscriptions remain the same £87,325, (2020, £87,071). Courses and conferences remain the same £79,533 (2020: £79,812), however, courses represent the majority of this due to the cancellation of many of the scheduled conferences. Our staff worked closely with our Associate trainers to move our programme online. This counteracted the potential financial impact of the pandemic on the organisation. Consultancy undertaken by Associates reduced to £88,387 (2020: £156,812) in the year, as no face-to-face delivery could take place and many local authorities cancelled planned training events for the majority of the year. Publication sales reduced to £12,379 (2020: £24,664).

Expenditure decreased to £322,523 (2020: £560,544). The direct costs of the various activities are in line with income levels. Support costs £195,882 (2020: £186,554) have increased in the year, due to an increase in rent and salaries. These are allocated to activities on the basis of time spent.

The organisation was unable to access any of the financial support offered by the Government during the pandemic (with the exception of delaying VAT due to HMRC). Our staff were able to work from home during the pandemic due to our investment in cloud based systems. This ensured our members were fully supported at all times.

Branch income of £7,322 (exclusive of branch rebates of £5,221) was marginally lower than expenditure of £8,902. Some branches used reserves to fund activities during the year.

Overall the charity made a loss in the year of £9,451 (2020: gain £48,423). The Trustees consider this a major achievement during an extremely difficult time for the organisation, sector and country.

### **Reserves and investments**

Early Education's funding comes mainly from membership fees, sales of goods and services, donations and grants from public and private bodies. Sufficient funds are kept in Early Education's current account to meet immediate needs. Monies in excess of £20,000 in the current account are maintained in a deposit account held with Unity Bank.

Early Education reserves policy is to maintain three months operating expenses. The committee estimate this to be approximately £81,000 for the year ending 31 March 2021. Unrestricted general funds at this date amounted to £81,488. The purposes of the reserves are to ensure that sufficient funds are available to cover any temporary funding shortfall which results from cash flow timings and to cover its liabilities should the charity ever have to close.

### **Risk**

The principal risk identified in relation to the 2020-21 financial year was the necessity to continue generating activities which provide a surplus. COVID-19 resulted in some of our activities being cancelled or curtailed. Staff worked closely with our Associate Trainers to move our professional development programme on-line and there was a significant uptake on webinars, the income from which counteracted the fall in income for Consultancy and Conferences. Bearing in mind the ongoing challenge for the charity of generating sufficient surplus to cover core costs, the trustees will continue to keep under review the need to maximise income from core activities and additionally seek out project funding that can support this. Procedures are in place to monitor the adequacy of working capital and trustees receive regular reports on the financial position. Having achieved a surplus in the two previous years, the current level of reserves provides some flexibility if COVID-19 impacts on the opportunities for income generation during 2021-22.

## **STATEMENT OF TRUSTEES RESPONSIBILITIES**

The trustees (who are also directors of The British Association For Early Childhood Education for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company 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 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

### **Independent Examiner**

Stephen Jones of Myrus Smith, Chartered Accountants was appointed as our independent examiner in April 2018 and reappointed by the Annual General Meeting in November 2020.

### **Small Company Exemptions**

This report is prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

### **Approval**

This report was approved by the Board of Trustees on 22 October 2021 and signed on its behalf by:

John Tuck, Treasurer

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF:  
THE BRITISH ASSOCIATION FOR EARLY CHILDHOOD EDUCATION**

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I report to the charity trustees on my examination of the accounts of the company for the year ended 31 March 2021 which are set out on pages 17 to 28.

**Responsibilities and basis of report**

As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

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, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

**Independent examiner's statement**

Since the company'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 ICAEW which is one of the listed bodies.

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

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. 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
4. 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.

Stephen Jones FCA  
Myrus Smith  
Chartered Accountants  
Norman House  
8 Burnell Road  
Sutton  
Surrey, SM1 4BW

22 October 2021

**THE BRITISH ASSOCIATION FOR EARLY CHILDHOOD EDUCATION**

**STATEMENT OF FINANCIAL ACTIVITIES  
for the year ended 31 March 2021**

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
<b>INCOME</b>					
Donations and legacies		525	-	525	307
Charitable activities					
- Membership		87,325	-	87,325	87,071
- Courses & conferences		79,533	-	79,533	79,812
- Consultancy		88,387	-	88,387	156,812
- Branch income		7,322	-	7,322	18,153
- Project grants	3	-	37,485	37,485	241,701
- Publications & resources		12,379	-	12,379	24,664
Investment income		116	-	116	302
Other income		-	-	-	145
<b>Total Income</b>		<b>275,587</b>	<b>37,485</b>	<b>313,072</b>	<b>608,967</b>
<b>EXPENDITURE</b>					
Charitable activities					
- Membership		52,175	-	52,175	45,442
- Courses & conferences		74,826	-	74,826	79,027
- Consultancy		107,163	-	107,163	143,739
- Branch expenditure		8,902	-	8,902	18,735
- Projects		3,425	37,485	40,910	241,700
- Publications & resources		38,547	-	38,547	31,901
<b>Total Expenditure</b>	4 & 5	<b>285,038</b>	<b>37,485</b>	<b>322,523</b>	<b>560,544</b>
<b>Net (expenditure)/income for the year before gains/(losses)</b>	6	(9,451)	-	(9,451)	48,423
<b>Net Movement in Funds</b>		(9,451)	-	(9,451)	48,423
<b>Reconciliation of funds:</b>					
Funds brought forward	11	126,983	-	126,983	78,560
<b>Funds carried forward</b>	11	<b>117,532</b>	-	<b>117,532</b>	<b>126,983</b>

All income and expenditure derive from continuing activities.

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

The notes for part of these financial statements

# THE BRITISH ASSOCIATION FOR EARLY CHILDHOOD EDUCATION

## BALANCE SHEET at 31 March 2021

	Notes	£	2021 £	£	2020 £
<b>FIXED ASSETS</b>					
Tangible fixed assets	8		1,784		3,370
			<u>1,784</u>		<u>3,370</u>
<b>CURRENT ASSETS</b>					
Stock		9,861		12,391	
Debtors	9	53,905		106,430	
Cash at bank and in hand:					
Current and savings		158,014		169,468	
Branches		36,044		32,403	
		<u>257,824</u>		<u>320,692</u>	
CREDITORS: amounts falling due within one year	10	(142,076)		(197,079)	
			<u>115,748</u>		<u>123,613</u>
<b>NET CURRENT ASSETS</b>					
			<u>117,532</u>		<u>126,983</u>
<b>NET ASSETS TOTALS</b>	12				
			<u>117,532</u>		<u>126,983</u>
<b>THE FUNDS OF THE CHARITY</b>					
<b>INCOME FUNDS</b>					
Restricted funds	11		-		-
Unrestricted funds:					
General fund			81,488		93,415
Designated: Branch funds	11		36,044		33,568
			<u>117,532</u>		<u>126,983</u>

The Trustees consider that the company is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2021 in accordance with section 476 of the Act.

The Trustees acknowledge their responsibilities for:

- a) ensuring that the company keeps accounting records which comply with Section 386 and 387 of the Companies Act 2006; and
- b) preparing the financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its gain or loss for each financial year in accordance with the requirements of Section 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements so far as applicable to the company.

The notes form part of these financial statements

# THE BRITISH ASSOCIATION FOR EARLY CHILDHOOD EDUCATION

## BALANCE SHEET at 31 March 2021

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The financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006. The financial statements were approved and authorised for issue by the Board of Trustees on 22 October 2021 and were signed below on its behalf by:

Becky Cook  
Chair

John Tuck  
Treasurer

The notes form part of these financial statements

**THE BRITISH ASSOCIATION FOR EARLY CHILDHOOD EDUCATION**

**STATEMENT OF CASH FLOWS  
for the year ended 31 March 2021**

	<b>Notes</b>	<b>2021</b> £	<b>2020</b> £
Cash flow from operating activities			
Net cash provided by operating activities	<b>A</b>	<b>(7,929)</b>	<b>51,343</b>
Cash flow from investing activities			
Investment income		116	302
Purchase of fixed assets		-	(909)
Net cash provided by investing activities		<b>116</b>	<b>(607)</b>
Change in cash and cash equivalents in the year		<b>(7,813)</b>	<b>50,736</b>
Cash and cash equivalents at 1 April 2020		201,871	151,135
Cash and cash equivalents at 31 March 2021	<b>B</b>	<b>194,058</b>	<b>201,871</b>
Notes to the cash flow statement			
A – reconciliation of net movement in funds to net cash flow from operating activities		<b>2021</b> £	<b>2020</b> £
Net income/(expenditure) for the year (before investment gains & losses)		(9,451)	48,423
Depreciation charge		1,586	1,304
Investment Income		(116)	(302)
Decrease/(increase) in stock		2,530	4,054
Decrease/(increase) in debtors		52,525	(15,925)
(Decrease)/increase in creditors		(55,003)	13,789
Net cash provided by operating activities		<b>(7,929)</b>	<b>51,343</b>
B – Analysis of cash and cash equivalents			
Cash at bank and in hand			
Head office accounts		158,014	169,468
Branches		36,044	32,403
Total cash and cash equivalents		<b>194,058</b>	<b>201,871</b>

**THE BRITISH ASSOCIATION FOR EARLY CHILDHOOD EDUCATION**

**NOTES TO THE FINANCIAL STATEMENTS  
for the year ended 31 March 2021**

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**1. ACCOUNTING POLICIES**

**1.1 Basis of preparation**

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant accounting policies below or the notes to these accounts. The accounts have been prepared in accordance with 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 United Kingdom and Republic of Ireland (FRS 102) (Charities SORP FRS 102) issued in October 2019, the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice. The charity constitutes a public benefit entity as defined by FRS 102.

**Company status:** The charitable company is limited by guarantee and is registered in England and Wales. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given in the “Reference and administrative details” on page 1.

**1.2 Preparation of the accounts on a going concern basis**

The accounts have been prepared on a going concern basis and the trustees believe there to be no material uncertainties about the Charity’s ability to continue as a going concern.

**1.3 Income**

Membership subscriptions have been accounted for over the period to which they relate. The unearned proportion is carried forward under deferred income for recognition in future years.

Grants and donations have been accounted for when receivable by the charity. Relevant gift aid taxation refunds received after the year have been included in the results. Legacies are accounted for when received or otherwise only if amounts are known with certainty. All other incoming resources are accounted for when receivable.

**1.4 Expenditure**

All expenditure is accounted for on an accruals basis, inclusive of irrecoverable VAT, and is allocated to the appropriate heading in the accounts.

Charitable expenditure comprises services supplied and activities undertaken which are identifiable as wholly or mainly in support of the charity’s objectives.

Governance costs are those costs associated with the governance arrangements of the charity, and these include independent examination fees, legal advice for trustees, costs associated with trustee meetings and the cost of the preparation of the statutory accounts and management time associated with the support of the trustees.

**1.5 Tangible fixed assets and depreciation**

Tangible fixed assets are stated at cost less depreciation.

Furniture and equipment	- 25-33% pa on cost
Short term leasehold property investments	- over the period of lease
Computer database and website costs	- 20% pa on cost

Minor additions of below £500 are written off in the year incurred.

**1.6 Investments**

Investments are valued at the mid-market price ruling at the balance sheet date which gives rise to unrealised gains/(losses) which are included in the Statement of Financial Activities. Realised gains and losses arising on the disposal of investments during the year are separately disclosed in the Statement of Financial Activities.

# THE BRITISH ASSOCIATION FOR EARLY CHILDHOOD EDUCATION

## NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 March 2021

### 1.7 Debtors

Debtors are recognised at the settlement amount due after any discount offered and provision for bad and doubtful debts. Prepayments are valued at the amount prepaid net of any discounts due.

### 1.8 Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

### 1.9 Creditors and provisions

Creditors and provisions are recognised where the Charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any discounts due.

### 1.10 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

### 1.11 Fund accounting

Restricted funds are those subject to specific conditions imposed by the donor. Unrestricted funds are the general funds of the charity which are available to further the objectives of the charity. Designated funds are general funds that have been set aside by the trustees at their discretion for a specific purpose.

### 1.12 Stock

Stock is valued at the lower of cost and net realisable value.

### 1.13 Operating leases

Rentals under operating leases are charged to the Statement of Financial Activities as they fall due.

### 1.14 Branches

Figures have been included for the charity's branches based on the submission of a branch return for the year ended 31 March 2021.

### 1.15 Pensions

The charity operates a defined contribution pension scheme. Contributions are charged to the Statement of Financial Activities as they become payable in accordance with the rules of the scheme.

## 2. INCOME AND EXPENDITURE ACCOUNT

A separate income and expenditure account has not been prepared as the figures comprising net income and expenditure for the year shown in the Statement of Financial Activities on page 16 give the information required under the Companies Act 2006 together with details of other recognised gains and losses.

3	PROJECT GRANT INCOME	2021 £	2020 £
	Froebel Trust	5,096	92,350
	Exploring the Wider World	-	137,878
	EYFS Literature Review	-	10,875
	Eramus project	4,095	598
	EY Coalition Project	28,294	-
		<b>37,485</b>	<b>241,701</b>

All of the £241,701 project grant income received in 2020 was restricted funds.

**THE BRITISH ASSOCIATION FOR EARLY CHILDHOOD EDUCATION**

**NOTES TO THE FINANCIAL STATEMENTS  
for the year ended 31 March 2021**

**4 TOTAL EXPENDITURE**

	<b>Salaries</b>	<b>Depreciation</b>	<b>Governance</b>	<b>Others</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>Total</b>	<b>Total</b>
					<b>£</b>	<b>£</b>
Charitable Activities						
Membership	31,690	381	695	19,409	52,175	45,442
Publication and resources	25,482	238	435	12,393	38,547	31,901
Course & conferences	34,818	397	724	38,887	74,826	79,027
Consultancy	32,826	349	637	73,351	107,163	143,739
Branch expenditure	-	-	-	8,902	8,902	18,735
Projects	19,096	222	406	21,186	40,910	241,701
<b>Total expenditure</b>	<b>143,912</b>	<b>1,586</b>	<b>2,897</b>	<b>174,128</b>	<b>322,523</b>	<b>560,545</b>

**5 TOTAL EXPENDITURE**

	<b>Direct cost</b>	<b>Support costs</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>	<b>Total</b>	<b>Total</b>
			<b>£</b>	<b>£</b>
Charitable Activities				
Membership	8,012	44,163	52,175	45,442
Publication and resources	5,270	33,277	38,547	31,901
Course & conferences	27,015	47,811	74,826	79,027
Consultancy	62,904	44,259	107,163	143,739
Branch expenditure	8,902	-	8,902	18,735
Project expenditure	14,538	26,372	40,910	241,701
<b>Total expenditure</b>	<b>126,641</b>	<b>195,882</b>	<b>322,523</b>	<b>560,545</b>

**ANALYSIS OF SUPPORT COSTS**

	<b>2021</b>	<b>2020</b>
	<b>Total</b>	<b>Total</b>
	<b>£</b>	<b>£</b>
Staff costs	143,912	130,801
Governance costs	2,897	8,044
Depreciation	1,586	1,304
Other costs	547	577
Establishment costs	16,474	14,125
Office running costs	30,466	31,703
	<b>195,882</b>	<b>186,554</b>

**THE BRITISH ASSOCIATION FOR EARLY CHILDHOOD EDUCATION**

**NOTES TO THE FINANCIAL STATEMENTS  
for the year ended 31 March 2021**

**ANALYSIS OF DIRECT COSTS**

	<b>2021 Total £</b>	<b>2020 Total £</b>
Membership	8,012	8,816
Publication and resources	5,270	11,228
Course & conferences	27,015	41,284
Consultancy	62,904	110,035
Branch expenditure	8,902	18,735
Project expenditure	14,538	183,892
	<u>126,641</u>	<u>373,990</u>

**6 NET INCOME/(EXPENDITURE)**

	<b>2021</b>	<b>2020</b>
Net income/(expenditure) is stated after charging:		
Rent – operating lease	£15,600	£15,600
Independent Examiner's fees	£1,600	£1,900
Depreciation	£1,586	£1,304

**7 STAFF COSTS AND TRUSTEES**

	<b>2021 £</b>	<b>2020 £</b>
Salaries	126,100	111,351
Pension costs	9,405	8,637
Social security	8,307	7,939
Other Staff cost	100	2,874
	<u>143,912</u>	<u>130,801</u>

	<b>No.</b>	<b>No.</b>
The average number of full time equivalent employees during the year was:		
Charitable	3	2
Governance	1	1
	<u>4</u>	<u>3</u>

The average number of employees during the year was:	<u>4</u>	<u>4</u>
--	----------	----------

There was one employee who received total employee benefits (excluding employer pension costs) amounting to more than £60,000 during the year (2020: one). The key management personnel of the charity in charge of directing and controlling, running and operating the charity on a day to day basis comprise the Trustees and the Chief Executive. The total Remuneration (including taxable benefits and employer's pension contributions) of the key management personnel for the year was £74,486 (2020 - £73,023).

Under FRS102, employee benefits include gross salary, benefits in kind, employer's national insurance and employee pension costs.

THE BRITISH ASSOCIATION FOR EARLY CHILDHOOD EDUCATION

NOTES TO THE FINANCIAL STATEMENTS  
for the year ended 31 March 2021

8 TANGIBLE FIXED ASSETS

	Computer Database & Website	Improvement to Leasehold Property	Furniture and equipment	Total Fixed Assets
	£	£	£	£
Cost				
At 1 April 2020	81,218	95,650	55,115	231,983
Additions	-	-	-	-
At 31 March 2021	81,218	95,650	55,115	231,983
Depreciation				
At 1 April 2020	80,339	95,650	52,624	228,613
Provided during year	718	-	868	1,586
At 31 March 2021	81,057	95,650	53,492	230,199
Net book value				
At 31 March 2021	161	-	1,623	1,784
At 31 March 2020	879	-	2,491	3,370

9 DEBTORS

	2021	2020
	£	£
Trade debtors	44,706	77,404
Other debtors	2,469	2,356
Prepayments and accrued income	6,730	26,670
	<b>53,905</b>	<b>106,430</b>

10 CREDITORS: amounts falling due within one year

	2021	2020
	£	£
Trade creditors	41,418	60,853
Other creditors	9,308	5,095
Social security and other taxes	7,587	21,343
Accruals and deferred income	83,763	109,788
	<b>142,076</b>	<b>197,079</b>

# THE BRITISH ASSOCIATION FOR EARLY CHILDHOOD EDUCATION

## NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 March 2021

### DEFERRED INCOME ANALYSIS

	2021	2020
	£	£
As at 1 <sup>st</sup> April 2020	100,228	109,538
Additions during the year	80,604	100,228
Amounts released to income	(100,228)	(109,538)
As at 31 <sup>st</sup> March 2021	<b>80,604</b>	<b>100,228</b>

Deferred income of £80,604 included above relates to income received during the year but relating to future accounting periods.

### 11 ANALYSIS OF FUNDS

	Balance 31 March 2020	Income	Expenditure	Funds transfer	Balance 31 March 2021
	£	£	£		£
<b>Restricted Funds</b>					
Froebel Trust	-	5,096	(5,096)	-	-
ERASMUS	-	4,095	(4,095)	-	-
EY Coalition Project	-	28,294	(28,294)	-	-
Sub-total Restricted Funds	-	37,485	(37,485)	-	-
<b>Unrestricted Funds</b>					
General Fund	93,415	268,265	(276,136)	(4,056)	81,488
Designated Funds for Branch	33,568	7,322	(8,902)	4,056	36,044
Sub-total Unrestricted Funds	126,983	275,587	(285,038)	-	<b>117,532</b>
Total funds	<b>126,983</b>	<b>313,072</b>	<b>(322,523)</b>	-	<b>117,532</b>

	Balance 31 March 2019	Income	Expenditure	Funds transfer	Balance 31 March 2020
	£	£	£		£
<b>Prior year comparative</b>					
<b>Restricted Funds</b>					
EYFS Literature Review	-	10,875	(10,875)	-	-
Froebel Trust	-	92,350	(92,350)	-	-
Exploring the Wider World	-	137,878	(137,878)	-	-
ERASMUS	-	598	(598)	-	-
Sub-total Restricted Funds	-	241,701	(241,701)	-	-
<b>Unrestricted Funds</b>					
General Fund	47,890	349,113	(300,108)	(3,480)	93,415
Designated Funds for Branch	30,670	18,153	(18,735)	3,480	33,568
Sub-total Unrestricted Funds	78,560	367,266	(318,843)	-	126,983
Total funds	<b>78,560</b>	<b>608,967</b>	<b>(560,544)</b>	-	<b>126,983</b>

**THE BRITISH ASSOCIATION FOR EARLY CHILDHOOD EDUCATION**

**NOTES TO THE FINANCIAL STATEMENTS  
for the year ended 31 March 2021**

**12 ANALYSIS OF NET ASSETS BY FUNDS**

	Unrestricted General £	Unrestricted Designated £	Restricted £	2021 Total £
Fixed assets	1,784	-	-	1,784
Current assets	221,780	36,044	-	257,824
Current liabilities	(142,076)	-	-	(142,076)
Net assets 2021	<b>81,488</b>	<b>36,044</b>	-	<b>117,532</b>

	Unrestricted General £	Unrestricted Designated £	Restricted £	2020 Total £
Fixed assets	3,370	-	-	3,370
Current assets	287,124	33,568	-	320,692
Current liabilities	(197,079)	-	-	(197,079)
Net assets 2020	<b>93,415</b>	<b>33,568</b>	-	<b>126,983</b>

**13 OPERATING LEASE COMMITMENTS**

At 31 March 2021 the charity had future minimum commitments in respect of non-cancellable operating leases as follows

	Office rent		Other	
	2021 £	2020 £	2021 £	2020 £
Not later than 1 year	7,800	15,600	299	1,196
Between 1 and 5 years	-	7,800	-	299
Total	<b>7,800</b>	<b>23,400</b>	<b>299</b>	<b>1,495</b>

**14. RELATED PARTIES**

Trustees meeting and travel expenses were £Nil (2020 : £3,732). A total of nil trustees were reimbursed expenses in 2021 (2020: 8).

No trustee received remuneration for their trusteeship in 2021 and 2020.