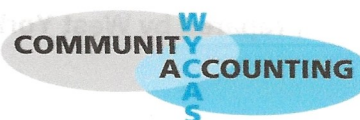


# **Chapeltown Community Nursery**

Charity number 1011670

A company limited by guarantee number 02704190

## **Annual Report and Financial Statements for the year ended 31 March 2022**



West Yorkshire Community Accounting Service

# **Chapelton Community Nursery**

## **Annual Report and Financial Statements for the year ended 31 March 2022**

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**Prepared by West Yorkshire Community Accountancy Service CIO**

# Chapelton Community Nursery

## Trustees' report for the year ended 31 March 2022

### Reference and administrative details of the charity, its trustees and advisors

The trustees during the financial year and up to and including the date the report was approved were:

Name	Position	Dates
Angela Daniel	Chair	Appointed 16 April 2021
Nikolai Berkoff	Trustee / Treasurer	
Geraldine Montgomerie	Trustee / Secretary	
Nicholas Oakshett	Trustee	
Ruth Matthews	Trustee	
Lisa Labate	Trustee	
Rebecca Thompson	Trustee	Appointed 12 April 2021
Amy Curtis	Trustee	Appointed 2 February 2022
Stuart Hodgkinson	Trustee	Resigned 22 September 2021
Joanne Kiernan	Trustee	Resigned 30 May 2022
Esta Yemaya Edwards	Trustee	Appointed 13 July 2021 Resigned 25 May 2022

**Charity number** 1011670 Registered in England and Wales

**Company number** 02704190 Registered in England and Wales

### Registered and principal address

Reginald Street  
Chapelton  
Leeds  
LS7 3HL

### Bankers

CAF Bank Ltd  
25 Kings Hill Avenue  
Kings Hill  
West Malling  
Kent ME19 4JQ

### Independent examiner

Claire Welling

### West Yorkshire Community Accountancy Service CIO

Stringer House  
34 Lupton Street  
Leeds  
LS10 2QW

### Structure, governance and management

The charity is a company limited by guarantee and was formed on 6 Apr 1992. It is governed by a memorandum and articles of association. The liability of the members in the event of the company being wound up is limited to a sum not exceeding £1.

### Method of recruitment and appointment of trustees

The trustees of the charity are also the directors for the purposes of company law and are appointed by the members at the AGM.

# **Chapeltown Community Nursery**

## **Trustees' report (continued) for the year ended 31 March 2022**

### **Objectives and activities**

#### **The charity's objects**

To promote the physical mental and social well being of children resident in the area of benefit.

#### **The charity's main activities**

We provide day care facilities for children aged 20 months to 5 years in Chapeltown and its vicinity. Apart from providing full day childcare 5 days a week from 8am to 6pm, the nursery also has on-site catering facilities and outdoor play spaces.

We offer opportunities to stimulate the growth and development of children through play as well as providing facilities for recreation and other leisure time occupation which will improve their conditions of life.

We work in partnership with parents, community members and local organisations to promote good community relations; for example offering our facilities to benefit people in our locality, including offering use of our kitchen and community room to local parents.

#### **Public benefit statement**

In setting our objectives and planning our activities our Trustees have given serious consideration to the Charity Commission's general guidance on public benefit and in particular the advancement of education and the relief of those in need, by reason of youth, age, ill-health, disability, financial hardship or other disadvantage.

#### **Achievements and performance**

As part of our objective to provide day care facilities, we have worked with funding partners, Comic Relief and the SpeedoMick Foundation to reduce costs to families associated with childcare such as meals and snacks.

We have received a grant from Seedlings Foundation to support our staff team with development and training opportunities and other initiatives to promote wellbeing, developing good practice in childcare.

We have received funding from Leeds Community Foundation to develop a strategy to promote sustainable practice - both financially and operationally - and better understand the impact we make as we see other local, independent childcare providers closing down. This has connected us to a wider community of non-profit organisations in Leeds.

As part of our objective to promote growth and development through play we have been funded by Leeds Inspired to run playful workshops and photoshoots with local photographers, capturing our families and wider community members.

We have collaborated with Playful Leeds, Seagulls Paint and local radio station - Pulse FM - to distribute toys and play resources to our families and wider community.

In partnership with local dancers and musicians we have developed a child-led music and movement programme - Let's Move - funded by a National Lottery Awards For All grant and open to our wider community through our stay and play programme.

We have worked with the Northern Composers Network to develop workshops where our children could work with musicians to create original music.

As part of our objective to provide facilities for recreation we have consulted with our community and designed and installed a new outdoors play area in 2021 in partnership with Hyde Park Source. We have worked with funding partners: Leeds Community Foundation's Jimbos Fund, Wades Charity, The Arnold Clark Community Fund, the Moto Foundation and the Seedlings Foundation to fund and equip our outdoors play area. We have also worked with community volunteers to refresh paint work and resources.

We have also installed a little library on our building to support developing a love of reading, built by a local parent and painted by a nursery graduate with financial support from local councillors.

# **Chapeltown Community Nursery**

## **Trustees' report (continued) for the year ended 31 March 2022**

### **Achievements and performance (continued)**

Up to March 2022 we have worked with a range of volunteers including students and artists to improve our building with a view to making it available to our community as covid-19 restrictions have lifted. We have received financial support from our local Housing Advisory Panel and community fundraising, as well as in-kind support from local businesses such as food from Lottie Shaws and a range of donations including furniture to help meet community needs. This has enabled a range of new uses of our building including as a rehearsal and exhibition space, a work and study space, a dark room, a therapeutic space, a venue for birthday parties and celebrations, a christmas market and grotto. We have also explored new partnerships such as offering an end-of-year school uniform exchange, offering a venue for local home-schooling parents to meet and working with an independent midwife to provide a supportive space for new and expectant parents.

### **Financial review**

The net income for the year was £22,395, including net income of £11,439 on unrestricted funds and net income of £10,956 on restricted funds after transfers.

The net income for the previous year was £26,918, including net income of £13,712 on unrestricted funds and net income of £13,206 on restricted funds.

We have identified rising costs not necessarily met by increases in income, and risks such as the potential need to replace our current boiler/heating system. We have been able to reduce some costs by changing our broadband provider and are working with a fundraising plan.

Three local independent nurseries have closed their doors in the last year which but also demonstrates difficult operating conditions but may have reduced competition amongst childcare providers.

We do anticipate increases in FEEE income (Free Early Educational Entitlement) also known free childcare hours, we also have had the support of a Kickstart member of staff for six months in 2022 to support our operations, whose wages are subsidised.

The trustees have reassessed the charity's ability to continue for at least 12 months from the date that the accounts are approved and conclude that no material uncertainties exist that cast significant doubt on the charity's ability to continue as a going concern.

### **Reserves policy**

The charity's free reserves, excluding fixed assets, at the year end were £37,799.

In November 2021 we adopted a reserve policy as follows, recognising that we are currently using our reserves:

#### **Aim**

To ensure the sustainability of the nursery and the ongoing operations. The reserves are intended to provide a source of funds for any sudden increase in expenses (staff sickness, building costs or other emergencies), or unanticipated losses for example lower occupancy levels, closure related to COVID or a source of funding not being renewed. Reserves are not intended to replace a permanent loss of income or eliminate an ongoing budget gap.

#### **Goals**

The minimum amount of Reserves to maintain ongoing operations is 3 months' operating costs (currently approx. £51,000) plus redundancy pay (currently £9,000). This level would allow us to close in a managed manner if the charity was to be wound up. We recognise that trustees need to be able to justify the holding of income as reserves, as the Charity Law requires any income received be spent within a reasonable period of receipt.

We had a restructure at the nursery two years ago and before that Chapeltown Community Nursery was using reserves. To reduce the difference between the Reserves policy target level and the actual amount of reserves held, we predict the restructuring will allow us to stop us using reserves. We have also increased the occupancy level of the nursery and are reducing the flexibility of hours offered. These measures combined will allow us to rebuild our reserve levels.

# Chapeltown Community Nursery

## Trustees' report (continued) for the year ended 31 March 2022

### Statement of trustees' responsibilities

The trustees (who are also the directors for the purposes of company law) are responsible for preparing the Trustees report and the financial statements in accordance with the applicable law and UK Accounting Standards.

Company law requires the trustees to prepare financial accounts for each financial year which 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 the year. In preparing these financial statements, the trustees are required to:

select suitable accounting policies and apply them consistently;

observe the methods and principles in the Charities SORP;

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 accounts on a going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial accounts comply with the Companies Act 2006. 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.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (Charities SORP (FRS102)), and in accordance with the special provisions of the Companies Act 2006 relating to small companies.

Signed on behalf of the board of trustees on 24-08-2022.

Signed:  (Trustee)

Name: Angela Daniel

# Chapelton Community Nursery

## Independent examiner's report to the trustees of Chapelton Community Nursery

I report to the charity trustees on my examination of the accounts of the charitable company for the year ended 31 March 2022, which are set out on pages 7 to 14.

### Responsibilities and basis of report

As the charity's trustees of the charitable 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 charitable 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 charity's accounts as carried out under section 145 of the Charities Act ('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

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

- 1 accounting records were not kept in respect of 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.

Signed: 

Name: Claire Welling

Date: 24-08-2022

### West Yorkshire Community Accountancy Service CIO

Stringer House  
34 Lupton Street  
Leeds  
LS10 2QW

**Chapeltown Community Nursery**  
**Statement of Financial Activities**  
**(including summary income and expenditure account)**  
**for the year ended 31 March 2022**

	Notes	2022 Unrestricted funds £	2022 Restricted funds £	2022 Total funds £	2021 Total funds £
<b>Income from:</b>					
Grants and donations	(2)	96,837	61,156	157,993	137,100
Fee income		51,994	-	51,994	44,109
Other earned income		4,547	-	4,547	4,738
Fundraising		1,073	-	1,073	-
Bank interest		5	-	5	323
Insurance claim		-	-	-	5,233
<b>Total income</b>		<b>154,456</b>	<b>61,156</b>	<b>215,612</b>	<b>191,503</b>
<b>Expenditure on:</b>					
Salaries NI and pensions	(3)	113,652	18,681	132,333	122,130
Payroll charges		1,113	-	1,113	1,019
Agency staff		6,124	-	6,124	4,949
Staff costs		126	70	196	8,567
Staff training		405	886	1,291	760
Food and subsistence		1,815	3,800	5,615	2,016
Nursery resources		1,898	5,062	6,960	3,739
Nursery upkeep		883	-	883	-
Visits and outings		1,730	3,845	5,575	-
Advertising and publicity		92	111	203	458
Memberships and subscriptions		1,546	-	1,546	796
Rates and insurance		7,068	-	7,068	2,413
Heat and light		6,958	-	6,958	7,069
Cleaning and waste		3,064	-	3,064	3,140
Security and fire protection		986	-	986	644
Repairs and maintenance		2,490	2,258	4,748	2,838
Office and other costs		1,294	754	2,048	1,160
Phone, internet and website		1,298	-	1,298	1,376
Independent examination		780	-	780	660
Legal and professional fees		13	-	13	420
Bank charges		80	-	80	69
Depreciation		4,335	-	4,335	362
<b>Total expenditure</b>		<b>157,750</b>	<b>35,467</b>	<b>193,217</b>	<b>164,585</b>
<b>Net income / (expenditure)</b>		<b>(3,294)</b>	<b>25,689</b>	<b>22,395</b>	<b>26,918</b>
<b>Transfers between funds</b>		<b>14,733</b>	<b>(14,733)</b>	<b>-</b>	<b>-</b>
<b>Net movement in funds</b>		<b>11,439</b>	<b>10,956</b>	<b>22,395</b>	<b>26,918</b>
<b>Fund balances brought forward</b>		<b>39,054</b>	<b>14,203</b>	<b>53,257</b>	<b>26,339</b>
<b>Fund balances carried forward</b>	(4)	<b>50,493</b>	<b>25,159</b>	<b>75,652</b>	<b>53,257</b>

All income and expenditure derive from continuing activities.

# Chapeltown Community Nursery

## Balance sheet

as at 31 March 2022

		2022	2022	2022	2021
		Unrestricted	Restricted	Total	Total
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	(5)	12,694	-	12,694	1,085
<b>Total fixed assets</b>		<u>12,694</u>	<u>-</u>	<u>12,694</u>	<u>1,085</u>
<b>Current assets</b>					
Debtors and prepayments	(6)	4,266	910	5,176	3,127
Cash at bank and in hand	(7)	35,010	24,249	59,259	49,949
<b>Total current assets</b>		<u>39,276</u>	<u>25,159</u>	<u>64,435</u>	<u>53,076</u>
<b>Current liabilities:</b>					
<b>amounts falling due within one year</b>					
Creditors and accruals	(8)	1,477	-	1,477	904
<b>Total current liabilities</b>		<u>1,477</u>	<u>-</u>	<u>1,477</u>	<u>904</u>
<b>Net current assets</b>		<u>37,799</u>	<u>25,159</u>	<u>62,958</u>	<u>52,172</u>
<b>Net assets</b>		<u>50,493</u>	<u>25,159</u>	<u>75,652</u>	<u>53,257</u>
<b>Funds</b>					
Unrestricted funds		50,493	-	50,493	39,054
Restricted funds		-	25,159	25,159	14,203
<b>Total funds</b>		<u>50,493</u>	<u>25,159</u>	<u>75,652</u>	<u>53,257</u>

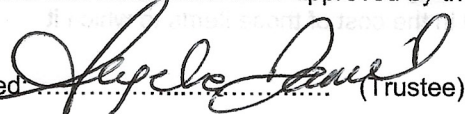
For the year ending 31 March 2022 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476. The trustees (who also the directors for the purposes of company law) acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and with FRS 102 (effective January 2019).

The financial statements were approved by the board of trustees on 24-08-2022

Signed

 (Trustee)

Name:

ANGELA DANIEL

# **Chapeltown Community Nursery**

## **Notes to the accounts**

### **for the year ended 31 March 2022**

#### **1 Accounting policies**

##### **Basis of accounting**

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

There has been no change to the accounting policies since last year.

No changes have been made to the accounts for previous years.

##### **Going concern**

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

##### **Incoming resources**

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

##### **Grants and donations**

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

##### **Expenditure and liabilities**

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

##### **Taxation**

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

##### **Tangible fixed assets**

Tangible fixed assets costing more than £1,000 are capitalised and included at cost including any incidental expenses of acquisition. Gifted assets are shown at the value to the charity on receipt.

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a reducing balance basis over their expected useful economic lives as follows:

Freehold land: nil

Freehold buildings: over 50 years

Equipment: 25%

##### **Pensions**

The charity operates a defined contribution scheme for the benefit of its employees. The costs of contributions are recognised in the year they are payable.

# Chapeltown Community Nursery

## Notes to the accounts continued

### for the year ended 31 March 2022

#### 1 Accounting policies (continued)

##### Fund accounting

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

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

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

#### 2 Grants and donations

	2022 Unrestricted funds £	2022 Restricted funds £	2022 Total funds £	2021 Total funds £
Leeds City Council				
Nursery Education Grant	86,018	-	86,018	79,974
Deprivation uplift	6,580	-	6,580	4,425
Milk subsidy	418	-	418	412
Other grants	3,821	1,040	4,861	1,010
The Arnold Clark Community Fund	-	1,000	1,000	-
George A. Moore Foundation	-	2,000	2,000	-
Groundwork UK	-	3,915	3,915	-
Leeds Community Foundation	-	30,000	30,000	21,106
The Moto Foundation	-	150	150	-
National Lottery Community Fund	-	10,000	10,000	10,000
Seedlings Foundation	-	1,250	1,250	-
Sir George Martin Trust	-	3,000	3,000	-
The Kickstart Scheme	-	3,351	3,351	-
The Leathersellers' Company	-	1,450	1,450	-
The SpeedoMick Foundation	-	2,000	2,000	-
Wades Charity	-	2,000	2,000	-
Aviva Community Fund	-	-	-	1,156
HMRC Coronavirus Job Retention Scheme	-	-	-	15,592
Sylvia Adams Charitable Trust	-	-	-	3,000
Donations	-	-	-	425
	<u>96,837</u>	<u>61,156</u>	<u>157,993</u>	<u>137,100</u>

#### 3 Staff costs and numbers

	2022 £	2021 £
Gross salaries	125,894	116,855
Social security costs	4,309	3,671
Pensions	2,130	1,604
	<u>132,333</u>	<u>122,130</u>

The average number of employees during the year was 8.3, being an average of 7.2 full time equivalent (2021: 6.6, 5.5 FTE). There were no employees with emoluments above £60,000.

##### Defined contribution pension scheme

	2022 £	2021 £
Costs of the scheme to the charity for the year	2,130	1,604

# Chapeltown Community Nursery

## Notes to the accounts continued

for the year ended 31 March 2022

4 Restricted funds	Balance b/f	Incoming	Outgoing	Transfers	Balance c/f
	£	£	£	£	£
National Lottery grant 2018	997	-	997	-	-
Outdoor Area Project	12,106	2,000	273	(13,833)	-
MICE grant	200	-	200	-	-
Leeds Inspired grant	810	90	900	-	-
Aviva Crowdfunder	90	-	90	-	-
Housing Area Panel (HAP) funding	-	950	950	-	-
Comic Relief Food Poverty	-	3,915	3,915	-	-
Arnold Clark - Outdoor Areas	-	1,000	250	(750)	-
LCF Strategic grant	-	30,000	14,299	-	15,701
Awards For All	-	10,000	5,649	-	4,351
Moto Foundation - Outdoor Area	-	150	-	(150)	-
The SpeedoMick Foundation	-	2,000	1,500	-	500
Seedlings Foundation	-	1,250	965	-	285
Kickstarter grant	-	3,351	3,351	-	-
George A. Moore Foundation	-	2,000	-	-	2,000
Sir George Martin Trust	-	3,000	678	-	2,322
The Leathersellers' grant	-	1,450	1,450	-	-
	<u>14,203</u>	<u>61,156</u>	<u>35,467</u>	<u>(14,733)</u>	<u>25,159</u>

### Fund name

### Purpose of restriction

National Lottery grant 2018	For the Making Space project to increase opportunities for the nursery to be used by a wider range of age groups and community members, including improving facilities for younger children and out-of-hours bookings.
Outdoor Area Project	To redesign nursery outdoor area.
MICE grant	To design, build and create a little free library to keep on the nursery grounds.
Leeds Inspired grant	To offer a community photography day as well as a photo workshop with children attending the nursery on another day.
Aviva Crowdfunder	To purchase and improve variety of resources offered at the nursery both indoors and outdoors.
HAP funding	To contribute towards costs of renovating our 'community room'.
Comic Relief Food Poverty	To fund Winter Food Poverty Project.
Arnold Clark - Outdoor Areas	To contribute towards costs for the redevelopment of our outdoor play spaces. Also to help with costs towards the maintenance of our 'Community Orchard' space and providing a gardening area for children of the nursery.
LCF Strategic grant	To support the charity's resilience, providing funding to cover staff wage costs, training and development activities and providing subsidised childcare sessions to families where appropriate.
Awards For All	To fund our 'Let's Move' project in the nursery, facilitating music and movement sessions with local musicians and artists for the benefit of our nursery children and those in the local community through free Stay and Play sessions.
Moto Foundation	To contribute towards costs for the redevelopment of our outdoor play spaces.
The SpeedoMick Foundation	To continue our work in removing additional costs for families at the nursery through removing the costs for meals.
Seedlings Foundation	To develop a training and development budget for our staff team in the nursery.
Kickstarter grant	To purchase resources and equipment to further improve our outdoor play area.
George A. Moore Foundation	To provide funding to create and maintain a new management assistant staff role in the nursery.
	Towards staff well-being and development

# Chapeltown Community Nursery

## Notes to the accounts continued

### for the year ended 31 March 2022

#### 4 Restricted funds (continued)

Fund name	Purpose of restriction
Sir George Martin Trust	To support work in our wider community beyond providing day-care, to enable us to improve our facilities and operate as a community anchor, continuing to respond to emerging local needs.
The Leathersellers' grant	Towards food costs for children attending the nursery.

All transfers relate to moving fixed asset costs from restricted funds to unrestricted funds as the fixed assets are used for the general use of the charity.

#### 5 Tangible assets

	Equipment	Total
<b>Cost</b>	£	£
At 1 April 2021	31,734	31,734
Additions	15,944	15,944
Disposals	(17,756)	(17,756)
At 31 March 2022	29,922	29,922
<b>Depreciation</b>		
At 1 April 2021	30,649	30,649
Depn reversed re. disposals	(17,653)	(17,653)
Charge for year	4,232	4,232
At 31 March 2022	17,228	17,228
<b>Net book value</b>		
At 31 March 2022	12,694	12,694
At 31 March 2021	1,085	1,085

In recent years the land and buildings have been stated as nil value on the Balance sheet.  
The trustees are seeking to establish the correct value of the land and buildings owned by the charity.

#### 6 Debtors and prepayments

	2022	2021
	£	£
Debtors	4,368	2,395
Prepayments	808	732
	5,176	3,127

#### 7 Cash at bank and in hand

	2022	2021
	£	£
Cash at bank	59,157	49,872
Cash in hand	102	77
	59,259	49,949

# Chapeltown Community Nursery

## Notes to the accounts continued for the year ended 31 March 2022

### 8 Creditors and accruals

	2022	2021
	£	£
Creditors	697	244
Accruals	780	660
	<u>1,477</u>	<u>904</u>

### 9 Related party transactions

#### Trustee expenses

No trustee received any expenses during this year or the previous year.

#### Trustee remuneration and benefits

No trustee received any remuneration or benefit during this or the previous year.

#### Remuneration and benefits received by key management personnel

The key management personnel of the charity include the trustees and Chief Officer. The total employee benefits received were £33,068 (previous year: £32,975).

No trustee received any remuneration or benefit in this capacity during this or the previous year.

## Chapeltown Community Nursery

### Statement of Financial Activities including comparatives for all funds (including summary income and expenditure account) for the year ended 31 March 2022

	2022 Unrestricted funds £	2021 Unrestricted funds £	2022 Restricted funds £	2021 Restricted funds £	2022 Total funds £	2021 Total funds £
<b>Income</b>						
Grants and donations	96,837	85,236	61,156	51,864	157,993	137,100
Fee income	51,994	44,109	-	-	51,994	44,109
Other earned income	4,547	4,738	-	-	4,547	4,738
Fundraising	1,073	-	-	-	1,073	-
Bank interest	5	323	-	-	5	323
Insurance claim	-	5,233	-	-	-	5,233
<b>Total income</b>	<b>154,456</b>	<b>139,639</b>	<b>61,156</b>	<b>51,864</b>	<b>215,612</b>	<b>191,503</b>
<b>Expenditure</b>						
Salaries NI and pensions	113,652	92,392	18,681	29,738	132,333	122,130
Payroll charges	1,113	1,019	-	-	1,113	1,019
Agency staff	6,124	4,949	-	-	6,124	4,949
Staff costs	126	8,567	70	-	196	8,567
Staff training	405	760	886	-	1,291	760
Food and subsistence	1,815	1,096	3,800	920	5,615	2,016
Nursery resources	1,898	1,839	5,062	1,900	6,960	3,739
Nursery upkeep	883	-	-	-	883	-
Visits and outings	1,730	-	3,845	-	5,575	-
Advertising and publicity	92	113	111	345	203	458
Memberships and subscriptions	1,546	796	-	-	1,546	796
Rates and insurance	7,068	2,199	-	214	7,068	2,413
Heat and light	6,958	4,579	-	2,490	6,958	7,069
Cleaning and waste	3,064	2,412	-	728	3,064	3,140
Security and fire protection	986	644	-	-	986	644
Repairs and maintenance	2,490	2,175	2,258	663	4,748	2,838
Office and other costs	1,294	685	754	475	2,048	1,160
Phone, internet and website	1,298	611	-	765	1,298	1,376
Independent examination	780	660	-	-	780	660
Legal and professional fees	13	-	-	420	13	420
Bank charges	80	69	-	-	80	69
Depreciation	4,335	362	-	-	4,335	362
<b>Total expenditure</b>	<b>157,750</b>	<b>125,927</b>	<b>35,467</b>	<b>38,658</b>	<b>193,217</b>	<b>164,585</b>
<b>Net income / (expenditure)</b>	<b>(3,294)</b>	<b>13,712</b>	<b>25,689</b>	<b>13,206</b>	<b>22,395</b>	<b>26,918</b>
<b>Transfers between funds</b>	<b>14,733</b>	<b>-</b>	<b>(14,733)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net movement in funds</b>	<b>11,439</b>	<b>13,712</b>	<b>10,956</b>	<b>13,206</b>	<b>22,395</b>	<b>26,918</b>
<b>Fund balances brought forward</b>	<b>39,054</b>	<b>25,342</b>	<b>14,203</b>	<b>997</b>	<b>53,257</b>	<b>26,339</b>
<b>Fund balances carried forward</b>	<b>50,493</b>	<b>39,054</b>	<b>25,159</b>	<b>14,203</b>	<b>75,652</b>	<b>53,257</b>