

WALNEY CENTRAL NURSERY

Independent Examiner's Report to the Trustees of Walney Central Nursery

I report on the accounts of the Trust for the year ended 31 December 2022, which are set out on page 2.

Respective Responsibilities of Trustees and Examiner

As the charity's Trustees you are responsible for the preparation of the accounts; you consider that the audit requirement of section 144(2) of the Charities Act 2011 (the Act) does not apply. It is my responsibility to state, on the basis of procedures specified in the General Directions given by the Charity Commissioners under section 145(5)(b) of the Act, whether particular matters have come to my attention.

Basis of Independent Examiners Report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanation from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently, I do not express an audit opinion on the view given by the accounts.

Independent Examiners Statement

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

1. Which gives me reasonable cause to believe that in any material respect the requirements
 - To keep accounting records in accordance with section 130 of the Act; and
 - To prepare accounts which agree with the accounting records and to comply with the accounting requirements of the Act have not been met, or
2. To which in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



L Allonby
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WALNEY CENTRAL NURSERY

Trustees Report

31 December 2022

During the year we continued to provide nursery care for children in the Walney area.

Following on from previous year 2021, we still continue to have an very large amount of SEN supported children, this has meant that we still have a high staff levels to support, we have received some funding but this does not cover the total cost of the one to one support. (In an average year we might have 1 at a push 2 children that will need the support). This year we were supporting 9 children with SEN support and 6 of them children had 1 to 1 support in place. We also supported 6 families throughout the year, due to ill health, rehab and family bereavement We continue to provide emergency care for children under a child protection plan.

We have also had the added expense this year of fencing off our garden area due to the empty property next door, due to vandalism and arson. We found that our property and resources were getting taken and destroyed by these vandals so hence why we had to put up a boundary fence to keep our property safe. We have also had the added expense of supporting the police with security cameras, these were fitted onto our property and used our electric to send a charge to them. This was in the hope of catching some of the perpetrators, but sadly this hasn't happened.

The Trustees would like to record their appreciation and thanks to the parents, and members of the management committee for their help and support throughout the year.

Statement of Trustees Responsibilities

The Trustees are required to prepare accounts for each financial year, which give a true and fair view of the state of affairs of the charity at the end of the financial year and of its surplus or deficit for that period. In preparing those accounts the trustees are required to:

- a) Select suitable accounting policies and apply them consistently;
- b) Make suitable judgements that are reasonable and prudent;
- c) Prepare the accounts on a going concern basis unless it is inappropriate to presume that the charity will continue to operate.

The Trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time, the financial position of the charity, 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.

By Order of the Trustees

W Cairns

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Mr Warren Cairns
Trustee

PROFIT AND LOSS ACCOUNT

Walney Central Nursery

For The Period Ending:

31 December 2022

	2022	2021
	£	£
Sales	279908.05	207558.54
HMRC Covid JRS	1657.22	4388.59
Bank Interest Received	0.20	54.29
Less:		
Equipment, Consumables and Toys	26173.88	17646.53
Wages	245721.41	173245.64
	<u>271895.29</u>	<u>190892.17</u>
Gross profit	<u>9670.18</u>	<u>21109.25</u>
Less overheads. Eg		
Rent and Rates	9582.72	8321.53
Premises Repairs and Renewals	8680.68	5557.23
Light water and heating	6908.91	1579.10
Postage and Stationery	252.27	262.89
Insurance	632.67	629.81
Telephone	732.46	582.60
Accountancy Fees	978.00	978.00
Professional fees	695.56	654.10
Software	1719.21	327.12
Gifts	0.00	70.00
Training	792.00	275.30
Staff Uniform	0.00	402.42
Bank Fees	101.50	87.52
	<u>31075.98</u>	<u>19727.62</u>
Net profit	<u><u>-21405.80</u></u>	<u><u>1381.63</u></u>

Statement of assets at 31st December 2022

Cash Funds

Bank Current Account at 31st December 2022	30288.96	46951.90
Bank deposit Account at 31st December 2022	3966.04	3848.84
Cash in hand	1.45	1.45
	<u>34256.45</u>	<u>50802.19</u>

Accumulated Fund

Opening Fund Assets:	73564.50	72182.87
Land Asset Owned	-5800.00	-5800.00
Portacabin Owned	-19122.00	-19122.00
PAYE	6780.00	2014.59
Creditors	239.75	145.10
Net profit for the year	-21405.80	1381.63
Fund Assets for 31st December 2022	<u>34256.45</u>	<u>50802.19</u>