GAYTON GOSLINGS DAYCARE CENTRE

England & Wales · Charity number 1039558

Details

Other names	GAYTON PRE-SCHOOL PLAYGROUP, GAYTON GOSLINGS, GAYTON GOSLINGS DAY CARE CENTRE
Status	Registered
Legal form	Other
Registered	1994-07-21
Register	View on the Charity Commission register

Contact

Address	Gayton Church Of England Nursery 82 Springvale Gayton King's Lynn Norfolk PE32 1QZ
Phone	01553636606
Email	gaytongoslings@btconnect.com
Website	www.gaytongoslings.co.uk

Activities

Objects: TO ENHANCE THE DEVELOPMENT AND EDUCATION OF CHILDREN PRIMARILY UNDER STATUTORY SCHOOL AGE BY ENCOURAGING PARENTS TO UNDERSTAND AND PROVIDE FOR THE NEEDS OF THEIR CHILDREN THROUGH COMMUNITY GROUPS.

Activities: Gayton Goslings provides structured pre-school education for children aged 2-4 years & quality childcare for children aged 2-11 years.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space
- **What:** Education/training
- **Who:** Children/young People

Geography

- Norfolk

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£326,059	£283,211	-	-
2024-08-31	£276,556	£247,805	-	-
2023-08-31	£225,178	£317,368	-	-
2022-08-31	£156,700	£156,443	-	-
2021-08-31	£146,108	£141,836	-	-
2020-08-31	£142,575	£132,152	-	-

Trustees

Name	Role	Appointed
Jessica Rose	Chair	2026-02-24
Emma-Jayne Sandle		2024-06-04
Megan Yeoman		2024-04-24
Melanie Mace		2020-11-06
NEAL HARMER		
Natassja Lonsdale		2025-07-13
Victoria Pinto		2024-10-26

Accounts

Gayton Goslings AGM 2024 - Finance Summary

Account balances:

Savings - 01/04/24 £81,695.96

Main – 01/04/24 £82,832.15

Fundraising – 10/23 £14,468.38

Major Purchases:

New furniture for the new room, outside storage shed, fridge freezer, dishwasher, washing machines etc. Rent on building.

Staff recruitment: Julia, Amy, Rose and Angela

Setting places: Now at maximum capacity in terms of staff to children ratios with a growing waiting list showing how popular the new setting has become.

Fees: One small annual increase only last year (£ 4.20 to £ 4.75 – total of 55p/13% increase)

Debts: Few debts which have now been passed to external debt collection agency

Fundraising:

Various activities over last year

Summer fete - £1273

Trifles £74

Easter bakes £36

Various cake and biscuit sales (thank you to the staff for making/doing these)

Mini raffles / Christmas sponsor/raffle / Xmas photos etc

Funds raised used to help provide extra toys and resources for the children due to the additional space acquired within the new setting.

Summary

In general, expenses have increased as expected, partly due to the increased cost of living but also due to the move to the new setting. The move has meant an increase in place numbers and thus resources required, but also the addition of the extra room has meant a significant increase in our general consumable spend. We are still settling into the new setting and will still need to allow for additional expenses as we continue to do so. However, when compared year on year, accounts have remained relatively stable and should be able to provide a buffer for any unexpected expenses/times of low income etc. Overall, a really positive year considering the move to the new setting and the challenges of the current financial climate and we remain in a secure position moving forwards.

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GAYTON GOSLINGS DAY CARE CENTRE

TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST AUGUST 2025

Charity Registration Number: 1039558

Registered Charity No:	1039558
Addresses:	82 Springvale Gayton King's Lynn Norfolk PE32 1QZ
Telephone:	01553 636606
	V Kempley M Yeoman N Harmer L Harwood - Bird M Mace J Rose - Chair (Appointed 24 February 2026) N Lonsdale (Appointed 13 July 2025) V Pinto (Appointed 26 October 2024) B Adams - Secretary (Appointed 21 October 2024) E Sandle (Appointed 04 June 2024)
Independent Examiner:	Hayhow and Co Chartered Certified Accountants & Business Advisors 19 King Street King's Lynn Norfolk PE30 1HB

MAJOR RISKS

The main risk experienced by the charity is the competition from other nursery and childcare services in the area. This is closely monitored and action put in place where necessary to protect against the impact on the charity.

STATEMENT OF RESPONSIBILITIES OF TRUSTEES

The trustees 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).

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

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

The Trustees are responsible for maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations. 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.

Signed on behalf of the Trustees on ....

....

J Rose
Chair

GAYTON GOSLINGS DAY CARE CENTRE
BALANCE SHEET
YEAR ENDED 31 AUGUST 2025

	Notes	2025 £	2025 £	2024 £	2024 £
FIXED ASSETS					
Tangible Fixed Assets	7		8,526		10,517
CURRENT ASSETS					
Debtors	8	449		2,828	
Cash at bank and in hand		244,624		194,129	
			245,073		196,957
CREDITORS					
Amounts falling due within one year	9		4,963		1,686
NET CURRENT ASSETS			**240,110**		**195,271**
NET ASSETS			**248,636**		**205,788**
FUNDS					
Unrestricted	11		246,636		203,788
Restricted	11a		2,000		2,000
TOTAL FUNDS			**248,636**		**205,788**

Approved by the Board of Trustees on .... and signed on its behalf by:

....

J Rose
Chair

2.2 Fund Accounting

General funds are unrestricted which are available for use at the discretion of the trustees in furtherance of general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

2.3 Resources Expended

All expenditure is included on an accruals basis and is recognised when there is legal or constructive obligations to pay for expenditure. The charity is not registered for VAT and accordingly expenditure is shown gross of irrecoverable VAT.

Expenses are apportioned where necessary. Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of charitable activities. Support costs are those costs incurred directly in respect of expenditure on the objects of the charity. Governance costs are those incurred in connection with administration of the charity.

2.4 Tangible Fixed Assets and Depreciation

Individual assets costing £100 or more are capitalised at cost.

Depreciation is calculated to write off the costs of each asset over its estimated useful life

Freehold land	Nil
Freehold buildings	2% straight line basis
Equipment	25% reducing balance basis

4. Charitiable Activities	**Restricted 2025 £**	**Unrestricted 2025 £**	**Total 2025 £**	**Total 2024 £**
Wages, Salaries and Staff Training	11,339	206,687	218,026	195,791
Staff Pension Costs	-	3,564	3,564	3,023
DBS	-	273	273	-
Printing, Postage and Stationery	-	100	100	1,127
Consumables	-	11,063	11,063	8,324
Rent	-	14,593	14,593	16,667
Rates	-	1,986	1,986	1,094
Heat, light and power	-	4,549	4,549	-
Repairs and renewals	-	10,166	10,166	4,919
Staff entertaining	-	328	328	110
Trade subscriptions	-	1,384	1,384	1,360
Insurance	-	1,792	1,792	1,397
Advertising	-	625	625	638
Telephone and Fax	-	2,144	2,144	2,011
Computer Costs		1,104	1,104	324
Legal and professional fees	-	-	-	200
Depreciation	-	2,835	2,835	3,499
Sundry expenses	-	957	957	789
Bank charges	-	419	419	440
Leasing Payments	-	4,960	4,960	3,848
Accountancy	-	1,280	1,280	-
	11,339	**270,810**	**282,149**	**245,562**

5. Governance Costs	**Restricted 2025 £**	**Unrestricted 2025 £**	**Total 2025 £**	**Total 2024 £**
Independent Examination	**-**	**1,062**	**1,062**	**2,061**

I report on the accounts of the Trust for the year ended 31 August 2025, which are set out on pages 1 to 11.

This report is made solely to the charity's trustees, as a body, in accordance with section 154 of the Charities Act. My independent examiner's work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity, the charity's members as a body and the charity's trustees as a body for my independent examiner's work, for this report, or for the opinions I have formed.

Respective Responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ('the Charities Act') and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act;

- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act; and

- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

8. Debtors

	2025	2024
	£	£
Prepayments	449	2,032
Taxes and social security costs	-	795
	449	**2,827**

9. Creditors – Amounts Falling Due within One Year

	2025	2023
	£	£
Pension fund	-	11
Taxes and social security costs	3,181	-
Accruals and deferred income	1,782	1,675
	4,963	**1,686**

10. Analysis of Net Assets between Funds

	Restricted Funds	General Funds	Total
Tangible fixed assets	-	8,526	8,526
Current assets	13,339	231,734	245,073
Current liabilities	-	4,963	4,963
	13,339	**235,297**	**248,636**

Independent examination letter of representation

To: Kezia Benefer Independent Examiner on behalf of Hayhow & Co

The following representations are made on the basis of enquiries of management and staff with relevant knowledge and experience such as we consider necessary in connection with your independent examination of Gayton Goslings Day Care Centre financial statements for the year ended 31 August 2025. These enquiries have included inspection of supporting documentation where appropriate and are sufficient to satisfy ourselves that we can make each of the following representations. All representations are made to the best of our knowledge and belief.

General

1. We acknowledge that the work performed by you is substantially less in scope than an audit performed in accordance with International Standards on Auditing (UK) and that you do not express an audit opinion.

2 We confirm that the charitable company qualifies as small in accordance with the conditions set out in chapter 1 of part 15 of the Companies Act 2006.

3. We confirm that Gayton Goslings Day Care Centre was entitled to exemption under section 144 of the Charities Act 2011 the requirement to have its financial statements for the financial year ended 31 August 2025 audited.

4. We have fulfilled our responsibilities as trustees as set out in the terms of your engagement letter dated, under the Charities Act 2011 for preparing financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), for being satisfied that they give a true and fair view and for making accurate representations to you.

5. All the transactions undertaken by the charity have been properly reflected and recorded in the accounting records.

6. All the accounting records have been made available to you for the purpose of your independent examination. We have provided you with unrestricted access to all appropriate persons within the charity, and with all other records and related information requested, including minutes of all management and trustee meetings and correspondence with The Charity Commission.

7. The financial statements are free of material misstatements, including omissions.

8. The effects of uncorrected misstatements are immaterial both individually and in total.

Assets and liabilities

9. The charity has satisfactory title to all assets and there are no liens or encumbrances on the charity's assets, except for those that are disclosed in the notes to the financial statements.

10. All actual liabilities, contingent liabilities and guarantees given to third parties have been recorded or disclosed as appropriate.

11. We have no plans or intentions that may materially alter the carrying value and, where relevant, the fair value measurements or classification of assets and liabilities reflected in the financial statements.

Accounting estimates

12. The methods, data and significant assumptions used by us in making accounting estimates, and their related disclosures, are appropriate to achieve recognition, measurement and disclosure that is reasonable in the context of the applicable financial reporting framework.

Legal claims

14. We have disclosed to you all claims in connection with litigation that have been, or are expected to be, received and such matters, as appropriate, have been properly accounted for and disclosed in the financial statements.

Laws and regulations

15. We have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing the financial statements.

Related parties

16. Related party relationships and transactions have been appropriately accounted for and disclosed in the financial statements. We have disclosed to you all relevant information concerning such relationships and transactions and are not aware of any other matters which require disclosure in order to comply with legislative and accounting standards requirements.

Subsequent events

17. All events subsequent to the date of the financial statements which require adjustment or disclosure have been properly accounted for and disclosed.

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FOR THE YEAR ENDED 31ST AUGUST 2025

Charity Registration Number: 1039558

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LEGAL AND ADMINISTRATIVE DETAILS

Registered Charity No:	1039558
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Independent Examiner:	Hayhow and Co Chartered Certified Accountants & Business Advisors 19 King Street King's Lynn Norfolk PE30 1HB

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Signed on behalf of the Trustees on ....

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Chair

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BALANCE SHEET
YEAR ENDED 31 AUGUST 2025

	Notes	2025 £	2025 £	2024 £	2024 £
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			245,073		196,957
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NET ASSETS			**248,636**		**205,788**
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	11,339	**270,810**	**282,149**	**245,562**

5. Governance Costs	Restricted 2025 £	Unrestricted 2025 £	Total 2025 £	Total 2024 £
Independent Examination	**-**	**1,062**	**1,062**	**2,061**

I report on the accounts of the Trust for the year ended 31 August 2025, which are set out on pages 1 to 11.

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Respective Responsibilities of trustees and examiner

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It is my responsibility to:

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- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act; and

- to state whether particular matters have come to my attention.

Basis of independent examiner's report

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	2025	2024
	£	£
Prepayments	449	2,032
Taxes and social security costs	-	795
	449	**2,827**

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	2025	2023
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Pension fund	-	11
Taxes and social security costs	3,181	-
Accruals and deferred income	1,782	1,675
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Independent examination letter of representation

To: Kezia Benefer Independent Examiner on behalf of Hayhow & Co

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3. We confirm that Gayton Goslings Day Care Centre was entitled to exemption under section 144 of the Charities Act 2011 the requirement to have its financial statements for the financial year ended 31 August 2025 audited.

4. We have fulfilled our responsibilities as trustees as set out in the terms of your engagement letter dated, under the Charities Act 2011 for preparing financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), for being satisfied that they give a true and fair view and for making accurate representations to you.

5. All the transactions undertaken by the charity have been properly reflected and recorded in the accounting records.

6. All the accounting records have been made available to you for the purpose of your independent examination. We have provided you with unrestricted access to all appropriate persons within the charity, and with all other records and related information requested, including minutes of all management and trustee meetings and correspondence with The Charity Commission.

7. The financial statements are free of material misstatements, including omissions.

8. The effects of uncorrected misstatements are immaterial both individually and in total.

Assets and liabilities

9. The charity has satisfactory title to all assets and there are no liens or encumbrances on the charity's assets, except for those that are disclosed in the notes to the financial statements.

10. All actual liabilities, contingent liabilities and guarantees given to third parties have been recorded or disclosed as appropriate.

11. We have no plans or intentions that may materially alter the carrying value and, where relevant, the fair value measurements or classification of assets and liabilities reflected in the financial statements.

Accounting estimates

12. The methods, data and significant assumptions used by us in making accounting estimates, and their related disclosures, are appropriate to achieve recognition, measurement and disclosure that is reasonable in the context of the applicable financial reporting framework.

Legal claims

14. We have disclosed to you all claims in connection with litigation that have been, or are expected to be, received and such matters, as appropriate, have been properly accounted for and disclosed in the financial statements.

Laws and regulations

15. We have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing the financial statements.

Related parties

16. Related party relationships and transactions have been appropriately accounted for and disclosed in the financial statements. We have disclosed to you all relevant information concerning such relationships and transactions and are not aware of any other matters which require disclosure in order to comply with legislative and accounting standards requirements.

Subsequent events

17. All events subsequent to the date of the financial statements which require adjustment or disclosure have been properly accounted for and disclosed.

Independent examination letter of representation

To: Kezia Benefer Independent Examiner on behalf of Hayhow & Co

The following representations are made on the basis of enquiries of management and staff with relevant knowledge and experience such as we consider necessary in connection with your independent examination of Gayton Goslings Day Care Centre financial statements for the year ended 31 August 2025. These enquiries have included inspection of supporting documentation where appropriate and are sufficient to satisfy ourselves that we can make each of the following representations. All representations are made to the best of our knowledge and belief.

General

1. We acknowledge that the work performed by you is substantially less in scope than an audit performed in accordance with International Standards on Auditing (UK) and that you do not express an audit opinion.

2 We confirm that the charitable company qualifies as small in accordance with the conditions set out in chapter 1 of part 15 of the Companies Act 2006.

3. We confirm that Gayton Goslings Day Care Centre was entitled to exemption under section 144 of the Charities Act 2011 the requirement to have its financial statements for the financial year ended 31 August 2025 audited.

4. We have fulfilled our responsibilities as trustees as set out in the terms of your engagement letter dated, under the Charities Act 2011 for preparing financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), for being satisfied that they give a true and fair view and for making accurate representations to you.

5. All the transactions undertaken by the charity have been properly reflected and recorded in the accounting records.

6. All the accounting records have been made available to you for the purpose of your independent examination. We have provided you with unrestricted access to all appropriate persons within the charity, and with all other records and related information requested, including minutes of all management and trustee meetings and correspondence with The Charity Commission.

7. The financial statements are free of material misstatements, including omissions.

8. The effects of uncorrected misstatements are immaterial both individually and in total.

Assets and liabilities

9. The charity has satisfactory title to all assets and there are no liens or encumbrances on the charity's assets, except for those that are disclosed in the notes to the financial statements.

10. All actual liabilities, contingent liabilities and guarantees given to third parties have been recorded or disclosed as appropriate.

11. We have no plans or intentions that may materially alter the carrying value and, where relevant, the fair value measurements or classification of assets and liabilities reflected in the financial statements.

Accounting estimates

12. The methods, data and significant assumptions used by us in making accounting estimates, and their related disclosures, are appropriate to achieve recognition, measurement and disclosure that is reasonable in the context of the applicable financial reporting framework.

Legal claims

14. We have disclosed to you all claims in connection with litigation that have been, or are expected to be, received and such matters, as appropriate, have been properly accounted for and disclosed in the financial statements.

Laws and regulations

15. We have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing the financial statements.

Related parties

16. Related party relationships and transactions have been appropriately accounted for and disclosed in the financial statements. We have disclosed to you all relevant information concerning such relationships and transactions and are not aware of any other matters which require disclosure in order to comply with legislative and accounting standards requirements.

Subsequent events

17. All events subsequent to the date of the financial statements which require adjustment or disclosure have been properly accounted for and disclosed.

GAYTON GOSLINGS DAYCARE CENTRE

England & Wales - Charity number 1039558

Accounts

GAYTON GOSLINGS DAY CARE CENTRE

TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST AUGUST 2022

Charity Registration Number: 1039558

CONTENTS

Registered Charity No:	1039558
Addresses:	Lynn Road Gayton King's Lynn Norfolk PE32 1PA
Telephone:	01553 636606
	A Fitt - Chair E Bridge N Harmer L Harwood - Bird M Mace N Allitt B Gibbs - appointed 13.07.2022 T Coles - appointed 13.07.2022
Independent Examiner:	Hayhow and Co Chartered Certified Accountants & Business Advisors 19 King Street King's Lynn Norfolk PE30 1HB

The trustees present their annual report and financial statements of the charity for the year ended 31st August 2022. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's constitution, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102.

OBJECTIVES

The objective of the charity is to enhance the development and education of children primarily under statutory school age by encouraging parents to understand and provide for the needs of their children through community groups.
The activities of the charity are the providing of nursery facilities and child care to children under statutory school age.

The charity has referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing its aims and objectives and in planning future objectives. In particular , the trustees consider how planned activities will contribute to the aims and objectives they have set.

STRUCTURE GOVERNANCE AND MANAGEMENT

The charity trustees during the year are shown on the legal and administrative details. The Trustess are appointed by existing trustees
The Charity is governed by a constitution adopted 24 May 1994 and amended 22 February 2006. The Charity is an association.

TRUSTEES AND ORGANISATIONAL MATTERS

The trustees of the charity during the year are shown in the legal and administrative section.

FINANCIAL REVIEW

At the end of the year the charity held £156,149 in the bank. Trustees recognise that they must not only invest in promoting, developing and improving the services provided but also ensure that sufficient income and reserves are secured to meet the day to day running expenses of the charity.

RESERVES

The unrestricted funds are used for the general purposes within the charity. The restricted funds are used according to their original instruction.
The level of reserves is monitored and reviewed at the regular trustees meetings.
The trustees believe that the level of reserves which is necessary should be enough to cover the running costs of the sites for one year, including all free family services, and that this is to be monitored and maintained throughout the year.

MAJOR RISKS

The main risk experienced by the charity is the competition from other nursery and childcare services in the area. This is closely monitored and action put in place where necessary to protect against the impact on the charity.

STATEMENT OF RESPONSIBILITIES OF TRUSTEES

The trustees 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).

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

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

The Trustees are responsible for maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations. 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.

Signed on behalf of the Trustees on 7.2.23

....

A Fitt
Chair

GAYTON GOSLINGS DAY CARE CENTRE
STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31 AUGUST 2022

	Notes	Restricted Fund 2022 £	Unrestricted Fund 2022 £	Total 2022 £	Total 2021 £
INCOMING RESOURCES					
Charitable activites		-	156,213	156,213	145,090
Other trading activities		-	224	224	405
Government grants		-	-	-	294
Investment income		-	263	263	319
Total Income	**3**	**-**	**156,700**	**156,700**	**146,108**
RESOURCES EXPENDED					
Charitable activities		-	156,443	156,443	141,836
Total Expenditure	**4**	**-**	**156,443**	**156,443**	**141,836**
Net income/(expenditure)		-	257	257	4,272
Transfers between funds		-	-	-	-
Total funds brought forward		73,023	195,947	268,970	264,698
Total funds carried forward		**73,023**	**196,204**	**269,227**	**268,970**

The statement of financial activities includes all gains and losses recognised in the year. All income resources and resources expended derive from continuing activities.

The notes on pages 6 to 12 form part of these accounts

GAYTON GOSLINGS DAY CARE CENTRE
BALANCE SHEET
YEAR ENDED 31 AUGUST 2022

	Notes	2022		2021	
		£	£	£	£
FIXED ASSETS					
Tangible Fixed Assets	7		111,601		108,020
CURRENT ASSETS					
Debtors	8	3,447		2,956	
Cash at bank and in hand		156,149		159,219	
			159,596		162,175
CREDITORS					
Amounts falling due within one year	9		1,970		1,225
NET CURRENT ASSETS			**157,626**		**160,950**
NET ASSETS			**269,227**		**268,970**
FUNDS					
Unrestricted	11		196,204		195,947
Restricted	11a		73,023		73,023
TOTAL FUNDS			**269,227**		**268,970**

Approved by the Board of Trustees on 7·2·23 and signed on its behalf by:

A Fitt
Chair

1. Principal Accounting Policies

1.1 Basis of Preparation

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 accounts 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) issued on 16 July 2014

- and with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)

- and with the Charities Act 2011.

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

1.2 Going concern

The accounts have been prepared on a going concern basis.
The Trustees believe this basis to be appropriate as the charity holds sufficient funds to finance their operations for the foreseeable future.

2. Accounting Policies

2.1 Incoming Resources

Incoming resources from children's clubs and nurseries are included when receivable. Grants and local authority fees are recognised in full in the Statement of Financial Activities in the year in which they are receivable. Capital grants specifically for capital expenditure are converted by an inter-fund transfer at cost or held within endowment funds if necessary.

No income is shown net of expenditure.

2.2 Fund Accounting

General funds are unrestricted which are available for use at the discretion of the trustees in furtherance of general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

2.3 Resources Expended

All expenditure is included on an accruals basis and is recognised when there is legal or constructive obligations to pay for expenditure. The charity is not registered for VAT and accordingly expenditure is shown gross of irrecoverable VAT.

Expenses are apportioned where necessary. Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of charitable activities. Support costs are those costs incurred directly in respect of expenditure on the objects of the charity. Governance costs are those incurred in connection with administration of the charity.

2.4 Tangible Fixed Assets and Depreciation

Individual assets costing £100 or more are capitalised at cost.

Depreciation is calculated to write off the costs of each asset over its estimated useful life

Freehold land	Nil
Freehold buildings	2% straight line basis
Equipment	25% reducing balance basis

3. Incoming Resources	Restricted 2022 £	Unrestricted 2022 £	Total 2022 £	Total 2021 £
Charitable Activities				
Nursery fees	-	57,851	57,851	48,201
Funding	-	97,275	97,275	96,325
Fundraising	-	1,087	1,087	564
Other Trading Activities				
Other income	-	224	224	405
Donations and Legacies				
Donations	-		-	-
Government grants	-	-	-	294
Investments				
Interest	-	263	263	319
Total	**-**	**156,700**	**156,700**	**146,108**

4. Charitiable Activities	Restricted 2022 £	Unrestricted 2022 £	Total 2022 £	Total 2021 £
Wages, Salaries and Staff Training	-	127,167	127,167	116,536
Staff Pension Costs	-	2,089	2,089	1,600
Printing, Postage and Stationary		571	571	624
Consumables		7,111	7,111	7,841
Rates	-	804	804	763
Heat, light and power		2,618	2,618	2,622
Repairs and renewals		1,976	1,976	1,561
Uniform		581	581	854
Trip Expenses	-	-	-	-
Insurance	-	1,887	1,887	2,137
Advertising	-	867	867	430
Telephone and Fax	-	1,711	1,711	1,616
Computer Costs		2,011	2,011	83
Depreciation	-	3,036	3,036	1,825
Sundry expenses		1,575	1,575	1,159
Bank charges	-	268	268	285
Motor Expenses	-	-	-	-
	-	**154,272**	**154,272**	**139,936**

5. Governance Costs	Restricted 2022 £	Unrestricted 2022 £	Total 2022 £	Total 2021 £
Independent Examination	**-**	**2,171**	**2,171**	**1,900**

6. Staff Costs and Numbers

	£
Salaries	124,308
Social Security	2,273
Pension costs	2,089
Staff Training	586
	129,256

No employee received remuneration of more than £60,000.
Trustees are not remunerated. No expenses are reimbursed to Trustees.

In addition volunteers donate a value, which it is impossible to reflect in the financial statements.

7. Tangible Fixed Assets

	Freehold Property	**Equipment**	**Total**
Cost:	**£**	**£**	**£**
At 1 September 2021	102,545	43,322	145,867
Additions	-	6,667	6,667
Disposals	-	(444)	(444)
At 31 August 2021	**102,545**	**49,545**	**152,090**
Depreciation:			
At 1 September 2021	-	37,847	37,847
Provision for the year	-	3,012	3,012
On disposals	-	(370)	(370)
At 31 August 2021	**-**	**40,489**	**40,489**
Net book value at 31 August 2021	**102,545**	**5,475**	**108,020**
Net book value at 31 August 2022	**102,545**	**9,056**	**111,601**

8. Debtors

	2022	2021
	£	£
Prepayments	3,447	2,904
Taxes and Social Security costs	-	52
	3,447	**2,956**

9. Creditors – Amounts Falling Due within One Year

	2022	2021
	£	£
Taxes and Social Security costs	314	-
Accruals and deferred income	1,656	1,225
	1,970	**1,225**

10. Analysis of Net Assets between Funds

	Restricted Funds	General Funds	Total
Tangible fixed assets	71,023	40,578	111,601
Current assets	2,000	157,596	159,596
Current liabilities	-	1,970	1,970
	73,023	**196,204**	**269,227**

11. Unrestricted Fund

	Balance At 1.9.2021	Income Resources	Outgoing Resources	Transfers	Balance at 31.08.2022
	£	£	£	£	£
General Fund	195,947	156,700	(156,443)	-	196,204

11a. Restricted Fund	Balance At 1.9.2021	Income Resources	Outgoing Resources	Transfers	Balance at 31.08.2022
	£	£	£	£	£
Restricted Fund	73,023	-	-	-	73,023
Total funds	268,970	156,700	(156,443)	-	269,227

10c. Purpose of Restricted Funds

To provide for the building of an extension and furniture and fittings.

11. Related Party Transactions

The charity is controlled by its board of trustees.

I report to the trustees on my examination of the Financial Statements of Gayton Goslings Day Care Centre for the year ended 31 August 2022, charity number 1039558 , which are set out on pages 1 to 6.

This report is made solely to the charity's trustees, as a body, in accordance with section 154 of the Charities Act 2011. My independent examiner's work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity, the charity's members as a body and the charity's trustees as a body for my independent examiner's work, for this report, or for the opinions I have formed.

Responsibilites and basis of report

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed.

It is my responsibility to:

1 examine the accounts under section 145 of the Charities Act,

2 to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and

3 to state whether particular matters have come to my attention

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

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

Julie Gladman

Julie Gladman FCCA
Hayhow & Co
Chartered Certified Accountants and Business Advisers
19 King Street
King's Lynn
Norfolk
PE30 1HB

Date: 8.2.23

GAYTON GOSLINGS DAYCARE CENTRE

England & Wales - Charity number 1039558

Accounts

GAYTON GOSLINGS DAY CARE CENTRE

TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST AUGUST 2021

Charity Registration Number: 1039558

CONTENTS

Registered Charity No:	1039558
Addresses:	Lynn Road Gayton King's Lynn Norfolk PE32 1PA
Telephone:	01553 636606
	A Fitt - Chair E Bridge N Harmer L Harwood - Bird M Mace J Russell N Allitt R Spragg - appointed 04.01.21 S Doughty - appointed 04.01.21
Independent Examiner:	Hayhow and Co Chartered Certified Accountants & Business Advisors 19 King Street King's Lynn Norfolk PE30 1HB

The trustees present their annual report and financial statements of the charity for the year ended 31st August 2021. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's constitution, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102.

OBJECTIVES

The objective of the charity is to enhance the development and education of children primarily under statutory school age by encouraging parents to understand and provide for the needs of their children through community groups.
The activities of the charity are the providing of nursery facilities and child care to children under statutory school age.

The charity has referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing its aims and objectives and in planning future objectives. In particular , the trustees consider how planned activities will contribute to the aims and objectives they have set.

STRUCTURE GOVERNANCE AND MANAGEMENT

The charity trustees during the year are shown on the legal and administrative details. The Trustess are appointed by existing trustees
The Charity is governed by a constitution adopted 24 May 1994 and amended 22 February 2006. The Charity is an association.

TRUSTEES AND ORGANISATIONAL MATTERS

The trustees of the charity during the year are shown in the legal and administrative section.

FINANCIAL REVIEW

At the end of the year the charity held £159,219 in the bank. Trustees recognise that they must not only invest in promoting, developing and improving the services provided but also ensure that sufficient income and reserves are secured to meet the day to day running expenses of the charity.

RESERVES

The unrestricted funds are used for the general purposes within the charity. The restricted funds are used according to their original instruction.
The level of reserves is monitored and reviewed at the regular trustees meetings.
The trustees believe that the level of reserves which is necessary should be enough to cover the running costs of the sites for one year, including all free family services, and that this is to be monitored and maintained throughout the year.

MAJOR RISKS

The main risk experienced by the charity is the competition from other nursery and childcare services in the area. This is closely monitored and action put in place where necessary to protect against the impact on the charity.

STATEMENT OF RESPONSIBILITIES OF TRUSTEES

The trustees 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).

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

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

The Trustees are responsible for maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations. 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.

Signed on behalf of the Trustees on ....

....
A Fitt
Chair

GAYTON GOSLINGS DAY CARE CENTRE
STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31 AUGUST 2021

	Notes	Restricted Fund 2021 £	Unrestricted Fund 2021 £	Total 2021 £	Total 2020 £
INCOMING RESOURCES					
Charitable activites		-	145,090	145,090	132,481
Other trading activities		-	405	405	395
Government grants		-	294	294	1,370
Investment income		-	319	319	745
Total Income	**3**	**-**	**146,108**	**146,108**	**134,991**
RESOURCES EXPENDED					
Charitable activities		-	141,836	141,836	133,541
Total Expenditure	**4**	**-**	**141,836**	**141,836**	**133,541**
Net income/(expenditure)		-	4,272	4,272	1,450
Transfers between funds		-	-	-	-
Total funds brought forward		73,023	191,675	264,698	263,248
Total funds carried forward		**73,023**	**195,947**	**268,970**	**264,698**

The statement of financial activities includes all gains and losses recognised in the year. All income resources and resources expended derive from continuing activities.

The notes on pages 6 to 12 form part of these accounts

	Notes	2021		2020	
		£	£	£	£
FIXED ASSETS					
Tangible Fixed Assets	7		108,020		109,665
CURRENT ASSETS					
Debtors	8	2,956		2,753	
Cash at bank and in hand		159,219		153,456	
			162,175		156,209
CREDITORS					
Amounts falling due within one year	9		1,225		1,176
NET CURRENT ASSETS			**160,950**		**155,033**
NET ASSETS			**268,970**		**264,698**
FUNDS					
Unrestricted	11		195,947		191,675
Restricted	11a		73,023		73,023
TOTAL FUNDS			**268,970**		**264,698**

Approved by the Board of Trustees on ………………………………….. and signed on its behalf by:

…………………………………………………

A Fitt
Chair

1. Principal Accounting Policies

1.1 Basis of Preparation

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 accounts 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) issued on 16 July 2014

- and with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)

- and with the Charities Act 2011.

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

1.2 Going concern

The accounts have been prepared on a going concern basis.
The Trustees believe this basis to be appropriate as the charity holds sufficient funds to finance their operations for the foreseeable future.

2. Accounting Policies

2.1 Incoming Resources
Incoming resources from children's clubs and nurseries are included when receivable. Grants and local authority fees are recognised in full in the Statement of Financial Activities in the year in which they are receivable. Capital grants specifically for capital expenditure are converted by an inter-fund transfer at cost or held within endowment funds if necessary.

No income is shown net of expenditure.

2.2 Fund Accounting
General funds are unrestricted which are available for use at the discretion of the trustees in furtherance of general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

2.3 Resources Expended
All expenditure is included on an accruals basis and is recognised when there is legal or constructive obligations to pay for expenditure. The charity is not registered for VAT and accordingly expenditure is shown gross of irrecoverable VAT.

Expenses are apportioned where necessary. Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of charitable activities. Support costs are those costs incurred directly in respect of expenditure on the objects of the charity. Governance costs are those incurred in connection with administration of the charity.

2.4 Tangible Fixed Assets and Depreciation

Individual assets costing £100 or more are capitalised at cost.

Depreciation is calculated to write off the costs of each asset over its estimated useful life

Freehold land	Nil
Freehold buildings	2% straight line basis
Equipment	25% reducing balance basis

3. Incoming Resources	Restricted 2021 £	Unrestricted 2021 £	Total 2021 £	Total 2020 £
Charitable Activities				
Nursery fees	-	48,201	48,201	40,099
Funding	-	96,325	96,325	91,748
Fundraising	-	564	564	634
Other Trading Activities				
Other income	-	405	405	395
Donations and Legacies				
Donations	-		-	-
Government grants	-	294	294	1,370
Investments				
Interest	-	319	319	745
Total	**-**	**146,108**	**146,108**	**134,991**

4. Charitiable Activities	Restricted 2021 £	Unrestricted 2021 £	Total 2021 £	Total 2020 £
Wages, Salaries and Staff Training	-	116,536	116,536	107,197
Staff Pension Costs	-	1,600	1,600	1,516
Printing, Postage and Stationary		624	624	96
Consumables		7,841	7,841	7,575
Rates	-	763	763	772
Heat, light and power		2,622	2,622	2,289
Repairs and renewals		1,561	1,561	2,490
Uniform		854	854	665
Trip Expenses	-	-	-	-
Insurance	-	2,137	2,137	2,013
Advertising	-	430	430	555
Telephone and Fax	-	1,616	1,616	1,354
Computer Costs		83	83	2,515
Depreciation	-	1,825	1,825	2,374
Sundry expenses		1,159	1,159	473
Bank charges	-	285	285	256
Motor Expenses	-	-	-	12
	-	**139,936**	**139,936**	**132,152**

5. Governance Costs	Restricted 2021 £	Unrestricted 2021 £	Total 2021 £	Total 2020 £
Independent Examination	**-**	**1,900**	**1,900**	**1,389**

6. Staff Costs and Numbers

	£
Salaries	115,007
Social Security	1,297
Pension costs	1,600
Staff Training	232
	118,136

No employee received remuneration of more than £60,000.
Trustees are not remunerated. No expenses are reimbursed to Trustees.

In addition volunteers donate a value, which it is impossible to reflect in the financial statements.

7. Tangible Fixed Assets

	Freehold Property	Equipment	Total
Cost:	£	£	£
At 1 September 2020	102,545	43,142	145,687
Additions	-	180	180
Disposals	-	-	-
At 31 August 2021	**102,545**	**43,322**	**145,867**
Depreciation:			
At 1 September 2020	-	36,022	36,022
Provision for the year	-	1,825	1,825
On disposals	-	-	-
At 31 August 2021	**-**	**37,847**	**37,847**
Net book value at 31 August 2020	**102,545**	**7,120**	**109,665**
Net book value at 31 August 2021	**102,545**	**5,475**	**108,020**

8. Debtors

	2021	2020
	£	£
Prepayments	2,904	1,218
Taxes and Social Security costs	52	1,535
	2,956	**2,753**

9. Creditors – Amounts Falling Due within One Year

	2021	2020
	£	£
Taxes and Social Security costs	-	-
Accruals and deferred income	1,225	1,176
	1,225	**1,176**

10. Analysis of Net Assets between Funds

	Restricted Funds	General Funds	Total
Tangible fixed assets	71,023	36,997	108,020
Current assets	2,000	160,175	162,175
Current liabilities	-	1,225	1,225
	73,023	**195,947**	**268,970**

11. Unrestricted Fund

	Balance At 1.9.2020 £	Income Resources £	Outgoing Resources £	Transfers £	Balance at 31.08.2021 £
General Fund	**191,675**	**146,108**	**(141,836)**	**-**	**195,947**

11a. Restricted Fund	Balance At 1.9.2020 £	Income Resources £	Outgoing Resources £	Transfers £	Balance at 31.08.2021 £
Restricted Fund	**73,023**	**-**	**-**	**-**	**73,023**
Total funds	**264,698**	**146,108**	**(141,836)**	**-**	**268,970**

10c. Purpose of Restricted Funds

To provide for the building of an extension and furniture and fittings.

11. Related Party Transactions

The charity is controlled by its board of trustees.

I report to the trustees on my examination of the Financial Statements of Gayton Goslings Day Care Centre for the year ended 31 August 2021, charity number 1039558 , which are set out on pages 1 to 6.

This report is made solely to the charity's trustees, as a body, in accordance with section 154 of the Charities Act 2011. My independent examiner's work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity, the charity's members as a body and the charity's trustees as a body for my independent examiner's work, for this report, or for the opinions I have formed.

Responsibilites and basis of report

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed.

It is my responsibility to:

1. examine the accounts under section 145 of the Charities Act,

2. to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and

3. to state whether particular matters have come to my attention

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

1. the accounting records were not kept in respect of the Trust as required by section 130 of the Act; or

2. the accounts did not accord with the accounting records; or

3. the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

Julie Gladman FCCA **Date:**
Hayhow & Co
Chartered Certified Accountants and Business Advisers
19 King Street
King's Lynn
Norfolk
PE30 1HB

Accounts

GAYTON GOSLINGS DAY CARE CENTRE

TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST AUGUST 2020

Charity Registration Number: 1039558

GAYTON GOSLINGS DAY CARE CENTRE

CONTENTS

LEGAL AND ADMINISTRATIVE DETAILS

Registered Charity No:	1039558
Addresses:	Lynn Road Gayton King's Lynn Norfolk PE32 1PA
Telephone:	01553 636606
Trustees:	A Fitt - Chair E Bridge N Harmer L Harwood M Mace J Russell
Independent Examiner:	Hayhow and Co Chartered Certified Accountants & Business Advisors 19 King Street King's Lynn Norfolk PE30 1HB

The trustees present their annual report and financial statements of the charity for the year ended 31st August 2020. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's constitution, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102.

OBJECTIVES

The objective of the charity is to enhance the development and education of children primarily under statutory school age by encouraging parents to understand and provide for the needs of their children through community groups.

The activities of the charity are the providing of nursery facilities and child care to children under statutory school age.

The charity has referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing its aims and objectives and in planning future objectives. In particular , the trustees consider how planned activities will contribute to the aims and objectives they have set.

STRUCTURE GOVERNANCE AND MANAGEMENT

The charity trustees during the year are shown on the legal and administrative details. The Trustess are appointed by existing trustees

The Charity is governed by a constitution adopted 24 May 1994 and amended 22 February 2006. The Charity is an association.

TRUSTEES AND ORGANISATIONAL MATTERS

The trustees of the charity during the year are shown in the legal and administrative section.

FINANCIAL REVIEW

At the end of the year the charity held £153,456 in the bank. Trustees recognise that they must not only invest in promoting, developing and improving the services provided but also ensure that sufficient income and reserves are secured to meet the day to day running expenses of the charity.

RESERVES

The unrestricted funds are used for the general purposes within the charity. The restricted funds are used according to their original instruction.

The level of reserves is monitored and reviewed at the regular trustees meetings.

The trustees believe that the level of reserves which is necessary should be enough to cover the running costs of the sites for one year, including all free family services, and that this is to be monitored and maintained throughout the year.

MAJOR RISKS

The main risk experienced by the charity is the competition from other nursery and childcare services in the area. This is closely monitored and action put in place where necessary to protect against the impact on the charity.

STATEMENT OF RESPONSIBILITIES OF TRUSTEES

The trustees 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).

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

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

The Trustees are responsible for maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations. 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.

Signed on behalf of the Trustees on ....

27 JANUARY 2021

....

A Fitt
Chair

GAYTON GOSLINGS DAY CARE CENTRE
STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31 AUGUST 2020

	Notes	Restricted Fund 2020 £	Unrestricted Fund 2020 £	Total 2020 £	Total 2019 £
INCOMING RESOURCES					
Charitable activites		-	132,481	132,481	141,067
Other trading activities		-	395	395	887
Donations and Legacies		-	-	-	-
Government grants		-	1,370	1,370	-
Investment income		-	745	745	621
Total Income	**3**	**-**	**134,991**	**134,991**	**142,575**
RESOURCES EXPENDED					
Charitable activities		-	133,541	133,541	136,295
Total Expenditure	**4**	**-**	**133,541**	**133,541**	**136,295**
Net income/(expenditure)		-	1,450	1,450	6,280
Transfers between funds		-	-	-	-
Total funds brought forward		73,023	190,225	263,248	256,968
Total funds carried forward		**73,023**	**191,675**	**264,698**	**263,248**

The statement of financial activities includes all gains and losses recognised in the year. All income resources and resources expended derive from continuing activities.

The notes on pages 6 to 12 form part of these accounts

GAYTON GOSLINGS DAY CARE CENTRE
BALANCE SHEET
YEAR ENDED 31 AUGUST 2020

	Notes	2020		2019	
		£	£	£	£
FIXED ASSETS					
Tangible Fixed Assets	7		109,665		110,380
CURRENT ASSETS					
Debtors	8	2,753		1,209	
Cash at bank and in hand		153,456		153,726	
			156,209		154,935
CREDITORS					
Amounts falling due within one year	9		1,176		2,067
NET CURRENT ASSETS			**155,033**		**152,868**
NET ASSETS			**264,698**		**263,248**
FUNDS					
Unrestricted	11		191,675		190,225
Restricted	11a		73,023		73,023
TOTAL FUNDS			**264,698**		**263,248**

Approved by the Board of Trustees on .... and signed on its behalf by:

27 JANUARY 2021

....

A Fitt
Chair

1. Principal Accounting Policies

1.1 Basis of Preparation

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 accounts 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) issued on 16 July 2014

- and with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)

- and with the Charities Act 2011.

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

1.2 Going concern

The accounts have been prepared on a going concern basis.
The Trustees believe this basis to be appropriate as the charity holds sufficient funds to finance their operations for the foreseeable future.

2. Accounting Policies

2.1 Incoming Resources

Incoming resources from children's clubs and nurseries are included when receivable. Grants and local authority fees are recognised in full in the Statement of Financial Activities in the year in which they are receivable. Capital grants specifically for capital expenditure are converted by an inter-fund transfer at cost or held within endowment funds if necessary.

No income is shown net of expenditure.

2.2 Fund Accounting

General funds are unrestricted which are available for use at the discretion of the trustees in furtherance of general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

2.3 Resources Expended

All expenditure is included on an accruals basis and is recognised when there is legal or constructive obligations to pay for expenditure. The charity is not registered for VAT and accordingly expenditure is shown gross of irrecoverable VAT.

Expenses are apportioned where necessary. Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of charitable activities. Support costs are those costs incurred directly in respect of expenditure on the objects of the charity. Governance costs are those incurred in connection with administration of the charity.

2.4 Tangible Fixed Assets and Depreciation

Individual assets costing £100 or more are capitalised at cost.

Depreciation is calculated to write off the costs of each asset over its estimated useful life

Freehold land	Nil
Freehold buildings	2% straight line basis
Equipment	25% reducing balance basis

3. Incoming Resources	Restricted 2020 £	Unrestricted 2020 £	Total 2020 £	Total 2019 £
Charitable Activities				
Nursery fees	-	40,099	40,099	42,094
Funding	-	91,748	91,748	97,228
Fundraising	-	634	634	1,745
Other Trading Activities				
Other income	-	395	395	887
Donations and Legacies				
Donations	-		-	-
Government grants	-	1,370	1,370	-
Investments				
Interest	-	745	745	621
Total	**-**	**134,991**	**134,991**	**142,575**

4. Charitable Activities	Restricted 2020 £	Unrestricted 2020 £	Total 2020 £	Total 2019 £
Wages, Salaries and Staff Training	-	107,197	107,197	108,968
Staff Pension Costs	-	1,516	1,516	997
Printing, Postage and Stationary		96	96	45
Consumables		7,575	7,575	8,349
Rates	-	772	772	662
Heat, light and power		2,289	2,289	1,735
Repairs and renewals		2,490	2,490	1,347
Uniform		665	665	960
Trip Expenses	-	-	-	593
Insurance	-	2,013	2,013	1,483
Advertising	-	555	555	555
Telephone and Fax	-	1,354	1,354	1,338
Computer Costs		2,515	2,515	2,287
Depreciation	-	2,374	2,374	3,325
Sundry expenses		473	473	1,456
Bank charges	-	256	256	180
Motor Expenses	-	12	12	120
	-	**132,152**	**132,152**	**134,400**

5. Governance Costs	Restricted 2020 £	Unrestricted 2020 £	Total 2020 £	Total 2019 £
Independent Examination	**-**	**1,389**	**1,389**	**1,895**

6. Staff Costs and Numbers

	£
Salaries	104,779
Social Security	1,842
Pension costs	1,516
Staff Training	576
	108,713

No employee received remuneration of more than £60,000.
Trustees are not remunerated. No expenses are reimbursed to Trustees.

In addition volunteers donate a value, which it is impossible to reflect in the financial statements.

7. Tangible Fixed Assets

	Freehold Property	Equipment	Total
Cost:	£	£	£
At 1 September 2019	102,545	41,483	144,028
Additions	-	1,659	1,659
Disposals	-	-	-
At 31 August 2020	**102,545**	**43,142**	**145,687**
Depreciation:			
At 1 September 2019	-	33,648	33,648
Provision for the year	-	2,374	2,374
On disposals	-	-	-
At 31 August 2020	**-**	**36,022**	**36,022**
Net book value at 31 August 2019	**102,545**	**7,835**	**110,380**
Net book value at 31 August 2020	102,545	7,120	109,665

8. Debtors

	2020	2019
	£	£
Prepayments	1,218	1,209
Taxes and Social Security costs	1,535	-
	2,753	**1,209**

9. Creditors – Amounts Falling Due within One Year

	2020	2019
	£	£
Taxes and Social Security costs	-	458
Accruals and deferred income	1,176	1,609
	1,176	**2,067**

10. Analysis of Net Assets between Funds

	Restricted Funds	General Funds	Total
Tangible fixed assets	71,023	38,642	109,665
Current assets	2,000	154,209	156,209
Current liabilities	-	1,176	1,176
	73,023	**191,675**	**264,698**

11. Unrestricted Fund

	Balance At 1.9.2019 £	Income Resources £	Outgoing Resources £	Transfers £	Balance at 31.08.2020 £
General Fund	**190,225**	**134,991**	**(133,541)**	**-**	**191,675**

11a. Restricted Fund	Balance At 1.9.2019 £	Income Resources £	Outgoing Resources £	Transfers £	Balance at 31.08.2020 £
Restricted Fund	**73,023**	**-**	**-**	**-**	**73,023**
Total funds	**263,248**	**134,991**	**(133,541)**	**-**	**264,698**

10c. Purpose of Restricted Funds

To provide for the building of an extension and furniture and fittings.

11. Related Party Transactions

The charity is controlled by its board of trustees.

Independent examiner's statement

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

1 the accounting records were not kept in respect of the Trust as required by section 130 of the Act; or

2 the accounts did not accord with the accounting records; or

3 the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

Julie Gladman

Julie Gladman FCCA **Date:** 29 JANUARY 2021
Hayhow & Co
Chartered Certified Accountants and Business Advisers
19 King Street
King's Lynn
Norfolk
PE30 1HB