

# GRAYSWOOD NURSERY SCHOOL

England & Wales · Charity number 1046722

## Details

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Other names	GRAYSWOOD NURSERY
Status	Registered
Legal form	Other
Registered	1995-05-31
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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Address	Grayswood Village Hall Grayswood Road Grayswood Haslemere GU27 2DJ
Phone	01428 658931
Email	<a href="mailto:info@grayswoodnurseryschool.co.uk">info@grayswoodnurseryschool.co.uk</a>
Website	<a href="http://www.grayswoodnurseryschool.co.uk">www.grayswoodnurseryschool.co.uk</a>

## Activities

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

**Activities:** Grayswood Nursery School provides education for pre-school children from the local area.

## Classification

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- **How:** Provides Services
- **What:** Education/training
- **Who:** Children/young People

## Geography

- **Area of benefit:** NOT DEFINED - IN PRACTICE GRAYSWOOD AND HASLEMERE AREA
- Surrey

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£176,073	£180,206	-	-
2024-03-31	£159,342	£149,876	-	-
2023-03-31	£142,363	£160,508	-	-
2022-03-31	£155,240	£158,195	-	-
2021-03-31	£143,148	£133,634	-	-

## Trustees

Name	Role	Appointed
Karen Guest		2025-01-01
Kelly Marie Jones		2021-11-01
Phillippa Hawkins		2018-07-01

**GRAYSWOOD NURSERY SCHOOL**

England & Wales - Charity number 1046722

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# Accounts

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## Annual Report 2024-2025

The financial year began with the last term of a busy year. We took our annual trip to West Wittering beach which was enjoyed by everyone. We continued our system of spending all our time from May half term to October half term solely in the woodland paying a small retainer to the Village Hall. This had not worked as well as in previous years and consequently it would be reviewed for next September.

In June we held a Father's Day den building morning which was well received. Dads, uncles and grandfathers were welcomed with coffee and croissant before building dens, whittling and exploring the woodland. They left with a goodie bag. This event was a fundraising activity and also built the relationship between the nursery and parents/grandparents and extended family.

The Solstice Party with a barn dance was great fun and raised some helpful funds. The outdoor theatre was a fabulous event although wasn't quite so successful in raising funds but was an excellent outreach into the community.

During the second half of the summer term we enjoyed our 'Leaver's Programme' taking our older cohort on a weekly adventure to a number of locations including Portsmouth Historic Dockyard, Cowdrey Castle, Easebourne play park and Queen Elizabeth Park.

The Autumn term began with our usual new intake of children and a full compliment of staff. In September we opened our beautiful new bird hide and bug hotel wall, both of which were gifts from the Summer leavers.

From November we returned to our split setting sharing our time between the hall and the woodland.

In November the nursery held its annual bonfire night fundraiser with a good turnout of parents and friends to enjoy the event and raise funds. Following the success of the previous year, at Christmas the parents organised a brilliant raffle with each family contributing a prize.

In the Spring we enjoy a Pancake party with the children and a Mothering Sunday pamper event for mums. Grandmas, aunties and mums came and enjoyed foot and hand massage, nail painting before being treated to afternoon tea with the children. They left with a goodie bag and a small posy of flowers.

The financial year ended with an Easter fun morning.

The staff have continued to commit themselves to the growth and enhancement of the nursery. We work to continue to maintain our reputation, to review our processes and ensure we offer all children in our care the very best start in their development in all areas not simply academic. Our admission policy ensures all children are given equal access to the nursery as long as space allows thereby providing a charity of public benefit.

Grayswood Nursery

Statement of Financial Activities

Year to 31 March 2025

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds	Prior Year Funds
	£	£	£	£	£
<b>Income and endowments from</b>					
Donations					
Gifts and donations	1,374	2,350	0	3,724	460
Charitable activities					
Pre-School fees (incl Lunches, uniform etc)	55,102	0	0	55,102	52,423
Surrey County Council grants for Early Years	106,197	0	0	106,197	90,309
Grants - other	1,682	1,000	0	2,682	8,425
Gift Aid	460	0	0	460	1,564
Other trading activities					
Fundraising	7,668	0	0	7,668	5,951
Minibus hirings					100
Investment					
Bank interest	240	0	0	240	110
	<u>172,723</u>	<u>3,350</u>	<u>0</u>	<u>176,073</u>	<u>159,342</u>
<b>Expenditure on</b>					
Raising funds					
Fundraising	3,058	0	0	3,058	2,181
Minibus	2,570	0	0	2,570	1,331
Charitable activities					
Salaries	136,795	0	0	136,795	115,077
Premises costs	13,053	1,542	0	14,595	13,408
Training	1,655		0	1,655	1,048
Forest School	75		0	75	2,304
Dance classes and supply staff	4,001		0	4,001	2,503
Craft, materials, equipment, uniform	6,931	585	0	7,516	4,233
Outings	1,844		0	1,844	416
PLA Insurance, website, payroll costs	3,169		0	3,169	2,248
Administrative costs	2,192		0	2,192	2,717
Other					
Depreciation	2,544	0	0	2,544	2,315
Bank charges and sundry costs	192	0	0	192	95
	<u>178,079</u>	<u>2,127</u>	<u>0</u>	<u>180,206</u>	<u>149,876</u>
Net (expenditure)/income	-5,356	1,223	0	-4,133	9,466
Transfers between funds	0	0	0	0	0
Net movement in funds	-5,356	1,223	0	-4,133	9,466
<b>Reconciliation of funds</b>					
Total funds brought forward	10,182	0	0	10,182	716
Total funds carried forward	4,826	1,223	0	6,049	10,182



Grayswood Nursery

Balance Sheet as at 31 March 2025

		Total Funds £	Prior Year Funds £
<b>Fixed Assets</b>			
Tangible assets	Note 11	3,958	5,359
<b>Current Assets</b>			
Debtors and prepayments	Note 8	603	895
Cash at bank and in hand		9,530	14,951
		<u>10,133</u>	<u>15,846</u>
<b>Liabilities</b>			
Creditors: amounts falling due within 1 year	Note 9	<u>8,042</u>	<u>11,023</u>
<b>Net asset or liabilities excluding pension asset or liability</b>		2,091	4,823
<b>Defined benefit pension scheme asset or liability</b>		0	0
<b>Total net assets</b>		<u>6,049</u>	<u>10,182</u>
<b>The funds of the charity</b>			
Endowment funds		0	0
Restricted funds		1,223	0
Unrestricted funds		4,826	10,182
Revaluation reserve		0	0
Pension reserve		0	0
<b>Total charity funds</b>		<u>6,049</u>	<u>10,182</u>



Grayswood Nursery School

Notes to the Accounts

Year to 31 March 2025

## **1. Basis of preparation**

### **1.1 Basis of accounting**

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes 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 trustees are of the view that funding from Surrey County Council and fees charged to parents will be sufficient to cover normal operating costs and on this basis the charity is a going concern.

### **1.3 Changes to accounting estimates**

No changes to accounting estimates have occurred in the reporting period.

## **2. Accounting policies**

### **2.1 Recognition of income**

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met and it is probable that the income will be received and the amount can be measured reliably. Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

There has been no offsetting of assets and liabilities or income and expenses unless required or permitted by the FRS 102 SORP or FRS 102.

The charity has received government grants in the reporting period - Surrey County Council funding for children attending the Nursery.

Income from interest, royalties and dividends: This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

### **2.2 Expenditure and liabilities**

Liability recognition: Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty

Redundancy cost: The charity made no redundancy payments during the reporting period.

Creditors: The charity has creditors which are measured at settlement amounts less any trade discounts

Provisions for liabilities: A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date

### **2.3 Assets**

Tangible fixed assets for use by charity These are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost. The depreciation rates and methods used are disclosed in note 11.

Debtors: Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

### **3. Trustee expenses and remuneration.**

No trustee expenses have been incurred.

None of the trustees have been paid any remuneration or received any other benefits from an employment with the charity or a related entity.

### **4. Related party transactions**

During the year payments were made for rent of the woodland to Greensand Forest Adventures Ltd, a company co-owned by the Nursery Manager and another employee of the Nursery.

There have been no other related party transactions during the period.

### **5. Disclosure of audit, independent examination and other financial service fees**

	2025	2024
	£	£
Independent examination fees	150	150

### **6. Grants Receivable**

	2025	2024
	£	£
Surrey County Council - Inclusion, Special Needs, Training	1,682	6,425
Chapman Trust	1,000	2,000
	<u>2,682</u>	<u>8,425</u>

### **7. Paid employees**

Staff costs are comprised of

	2025	2024
	£	£
Salaries and staff welfare	116,786	97,569
Social security costs	15,124	13,433
Pension contributions	4,885	4,075
	<u>136,795</u>	<u>115,077</u>

There are no employees who received employee benefits of more than £60,000

During the reporting period there were an average of 10 employees (2024 - 8 employees)

### **8. Debtors**

	2025	2024
	£	£
Trade debtors	30	30
Social security costs	-	-
Prepayments	573	865
	<u>603</u>	<u>895</u>

### **9. Creditors: amounts falling due within 1 year**

	2025	2024
	£	£
Trade creditors	-	513
Accruals and deferred income	6,315	8,519
Taxation and social security	1,727	1,991
	<u>8,042</u>	<u>11,023</u>

## 10. Movement of Funds

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds
	£	£	£	£
Balance as at 1st April 2024	10,182	-	-	10,182
Net incoming/(outgoing) resources	- 5,356	1,223	-	- 4,133
Balance as at 31st March 2025	<u>4,826</u>	<u>1,223</u>	<u>-</u>	<u>6,049</u>

## **11. Tangible fixed assets**

### **11.1 Cost**

	Vehicles	Equipment	Total
At beginning of year	7,550	10,761	18,311
Additions		1,142	1,142
Revaluations			
Disposals			
At end of year	7,550	11,903	19,453

### **11.2 Depreciation**

Basis	Vehicles 20% SL	Equipment 20% SL	Total
At beginning of year	5,109	7,842	12,951
Disposals			
Depreciation	1,510	1,034	2,544
Impairment			
At end of year	6,619	8,876	15,495

### **11.3 Net Book Value**

At beginning of year	2,441	2,919	5,360
At end of year	931	3,027	3,958



# Independent Examiner's report on the Accounts

Grayswood Nursery School - Charity Number 1046722  
For the year ended 31 March 2025

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## Independent Examiner's Report

I report on the accounts of the charity for the year ended 31 March 2025.

### 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 2011 Act) and that an independent examination is needed.

It is my responsibility to

- examine the accounts under section 145 of the Charities Act;
- follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act); and
- state whether particular matters have come to my attention.

### Basis of independent examiner's statement:

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 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 Charities Act; or
  - to prepare accounts which accord with these accounting records and comply with the accounting requirements of the Charities 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.

Signed:



Date: 14/01/2026

Sarah Ward  
2 Buttermere Drive  
Camberley  
Surrey, GU15 1QU

**Independent Examiner's Findings and Recommendations**  
*(This section does not form part of the statutory opinion above)*

**Findings / Queries**

1. **Greensands Forest Adventure** – £350 per month  
Regular payments are made to Greensands Forest Adventure, understood to relate to woodland rental. No formal invoice or written agreement was available on file. A copy was subsequently provided by K Dean by email dated 1/01/2026.
2. **Cash withdrawals** – 17/05/2024 and 24/05/2024 (£250 each)  
Initially queried by C Snell; breakdown provided on 13/08/2024.
3. **Cash withdrawal** – 17/08/2024 (£250)  
Further information from Kate Dean (9/01/2026) confirmed the funds were used for second-hand purchases including a table, chair, and an IBC water tank. The water tank has been identified as premises-related.  
Cash purchases carry higher risk due to lack of formal documentation. It is recommended that future cash withdrawals are supported by itemised receipts, seller details, and authorisation. Personal contributions should be recorded either as reimbursable expenses or voluntary donations.
4. **JP Wright** – payment of £675 on 13/09/2024  
Only invoices for £204 and £303 were provided. Kate Dean advised the balance relates to extra grass cutting. Despite requests to the supplier, no further invoice has been supplied. This does not give rise to material concern given the routine nature of this supplier and the explanation provided
5. **Other receipts**
  - Surrey CC £37.50 – no remittance advice; consistent with known funding.
  - Nyoni fees £368.66 – spreadsheet shows £382.72; bank figure matches Tapestry.
  - Ticket Tailor – export reconciles to accounts.
  - Greensand Hog Roast £22/06/2024 – receipt marked “declined”.
  - Pluxee £558.75 – parent donation; no written confirmation.
  - Keystone Homes £250 – parent company donation; no written confirmation.

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**Table 1 – Summary of Key Transactions Reviewed**

<b>Date</b>	<b>Type</b>	<b>Amount</b>	<b>Details / Notes</b>	<b>Action / Comment</b>
17/05/2024	Cash withdrawal	£250	Cash withdrawn for nursery purchases	Breakdown provided 13/08/2024; supported
24/05/2024	Cash withdrawal	£250	Cash withdrawn for nursery purchases	Breakdown provided 13/08/2024; supported
17/08/2024	Cash withdrawal	£250	Purchased Marketplace items: table & chair (£200), IBC water tank + delivery (£65)	Water tank identified as Premises; remaining £15 waived by manager; documented via email
13/09/2024	Payment – JP Wright	£675	Invoices held £204 & £303; remaining £168 likely extra grass cutting	No invoice; routine supplier; no concern
25/01/2024	Receipt – Surrey CC	£37.50	County Council funding	No remittance advice; consistent with known funding
30/04/2024	Receipt – Nyoni fees	£68.66	Payment received; invoice spreadsheet shows £382.72	Tapestry confirms £368.66; minor discrepancy
22/06/2024	Receipt – Greensand Hog Roast	N/A	Receipt marked “declined”	No further action; noted
12/03/2025	Receipt – Pluxee	£558.75	Donation from parent (unused childcare credit)	No written confirmation; explanation obtained
17/03/2025	Receipt – Keystone Homes	£250	Donation via parent company	No documentation; explanation obtained

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**Summary**

Most payments and receipts are well-documented. Queries raised were followed up with the manager, administrator, and bookkeeper, and explanations were provided for items where formal documentation was missing. No evidence of misstatement or misuse of funds was identified.

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## Recommendations

- 1. Written agreements or invoices**  
Retain formal documentation for all regular payments, e.g., woodland rental.
- 2. Cash withdrawals**  
Maintain contemporaneous records and receipts, including item descriptions, amounts, dates, seller details, and authorisation.
- 3. Cash purchases**  
Wherever possible, use bank transfers. For cash purchases, retain proper receipts or written confirmation of payment.
- 4. HMRC payments**  
Ensure payments match payroll calculations and are paid in the month following processing for easier reconciliation.
- 5. Donations**  
Confirm all donations in writing and record any restrictions on use.
- 6. Fees and income records**  
Ensure invoice/fees spreadsheets are reconciled regularly to Tapestry and bank statements to maintain accuracy and transparency.

## Appendix A – Key Financial Queries Reviewed (Summary)

### Grayswood Nursery School – Year ended 31 March 2025

This appendix summarises the main transactions queried during the independent examination and how they were resolved. It is intended to support trustee oversight and does not replace the charity's accounting records.

#### Key items reviewed

Date	Item	Amount	Outcome
17/05/2024	Cash withdrawal	£250	Breakdown provided; used for nursery purchases
24/05/2024	Cash withdrawal	£250	Breakdown provided; used for nursery purchases
17/08/2024	Cash withdrawal	£250	Used for second-hand table, chair and water tank; £15 personal contribution waived
13/09/2024	JP Wright (grounds)	£675	Invoices for £507 held; balance explained as extra grass cutting
25/01/2024	Surrey CC receipt	£37.50	No remittance; consistent with funding
30/04/2024	Nyoni fees	£368.66	Spreadsheet error identified; Tapestry agrees to bank
22/06/2024	Hog roast	—	Receipt marked declined
12/03/2025	Pluxee	£558.75	Parent donation; no written confirmation
17/03/2025	Keystone Homes	£250	Parent company donation; no written confirmation

#### Main themes arising

- **Cash purchases** were legitimate but lacked formal receipts.
- **Some supplier invoices** were incomplete or missing.
- **Some donations** were supported only by verbal or email confirmation.

No evidence was found of incorrect or inappropriate use of funds, but the audit trail for some transactions could be improved.

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### **Key recommendations**

Trustees are asked to ensure that:

1. Regular payments (e.g. woodland rental) are supported by written agreements or invoices.
2. Cash withdrawals are supported by clear records and receipts.
3. Donations are confirmed in writing and any restrictions recorded.
4. Fees and income records agree to Tapestry and bank statements.
5. HMRC payments are made in line with payroll calculations and on time.

**GRAYSWOOD NURSERY SCHOOL**

England & Wales - Charity number 1046722

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# Accounts

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## Annual Report 2023-24

The financial year began with the last term of a busy year. We were able to take our annual trip to West Wittering beach which was enjoyed by everyone.. We continued our new system of spending all our time from May half term to October half term solely in the woodland paying a small retainer to the Village Hall. From November we returned to our split setting sharing our time between the hall and the woodland. Due to a period of tricky weather and particularly high winds we had to spend a couple of weeks at the hall during October as well.

During the second half of the summer term we enjoyed our 'Leaver's Programme' taking our older cohort on a weekly adventure to a number of locations including Thursley Common to see the dragonflies, Portsmouth Historic Dockyard and Queen Elizabeth Park.

The Autumn term began with our usual new intake of children, Yvonka Wilkinson had left the nursery at the end of the Summer term. Sadly we also heard that a member of our team had been diagnosed with mouth cancer - Natasha continued to work with reduced hours during the autumn term.

In November the nursery held its annual bonfire night fundraiser with a good turnout of parents and friends to enjoy the event and raise funds. At Christmas the parents organised a brilliant raffle with each family contributing a prize.

In the Spring term we said goodbye to Stephanie Peat who had worked for the nursery for some time. We welcomed Sarah Wallond who came to cover some gaps in the staffing schedule.

The staff have continued to commit themselves to the growth and enhancement of the nursery. We work to continue to maintain our reputation, to review our processes and ensure we offer all children in our care the very best start in their development in all areas not simply academic. Our admission policy ensures all children are given equal access to the nursery as long as space allows thereby providing a charity of public benefit.

**Grayswood Nursery School –Charity Number 1046722**

**Independent Examiner's report on the Accounts**

I report on the accounts for the year ended 31 March 2024 as set out on the pages 3-5.

**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 2011 Act) and that an independent examination is needed.

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  - to keep accounting records in accordance with section 130 of the Charities Act; or
  - to prepare accounts which accord with these accounting records and comply with the accounting requirements of the Charities 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.

Signed



Date

2/12/2024

Sarah Ward  
2 Buttermere Drive  
Camberley  
Surrey  
GU15 1QU

Financial Statement

Balance Sheet

Assets	Liabilities	Equity
Current Assets	Current Liabilities	Common Stock
Cash	Accounts Payable	Retained Earnings
Accounts Receivable	Notes Payable	Additional Paid-in Capital
Inventory	Long-Term Debt	Treasury Stock
Prepaid Expenses	Deferred Tax Liabilities	
Other Current Assets		
Non-Current Assets		
Property, Plant, and Equipment		
Intangible Assets		
Other Non-Current Assets		
Total Assets	Total Liabilities	Total Equity

Income Statement

Revenue	Expenses	Net Income
Sales Revenue	Cost of Goods Sold	Gross Profit
Other Revenue	Selling Expenses	
	Administrative Expenses	
	Interest Expense	
	Income Tax Expense	
	Other Expenses	
Total Revenue	Total Expenses	Net Income

Grayswood Nursery

Balance Sheet as at 31 March 2024

	Total Funds £	Prior Year Funds £
Fixed Assets		
Tangible assets	5,359	6,280
Current Assets		
Debtors and prepayments	895	639
Cash at bank and in hand	14,951	8,157
	<u>15,846</u>	<u>8,796</u>
Liabilities		
Creditors: amounts falling due within 1 year	11,023	14,360
	<u>4,823</u>	<u>-5,564</u>
Defined benefit pension scheme asset or liability	0	0
Total net assets	<u>10,182</u>	<u>716</u>
The funds of the charity		
Endowment funds	0	0
Restricted funds	0	0
Unrestricted funds	10,182	716
Revaluation reserve	0	0
Pension reserve	0	0
Total charity funds	<u>10,182</u>	<u>716</u>

Grayswood Nursery

Statement of Financial Activities

Year to 31 March 2024

	Unre- stricted Funds	Re- stricted Funds	Endow- ment Funds	Total Funds	Prior Year Funds
	£	£	£	£	£
Income and endowments from					
Donations	460	0	0	460	1,551
Gifts and donations					
Charitable activities	52,423	0	0	52,423	56,926
Pre-School fees (incl Lunches, uniform etc)	90,309	0	0	90,309	74,824
Surrey County Council grants for Early Years	8,425	0	0	8,425	1,905
Grants - other	1,564	0	0	1,564	0
Gift Aid					7,137
Other trading activities	5,951	0	0	5,951	0
Fundraising	100	0	0	100	
Minibus hirings					
Investment	110	0	0	110	20
Bank interest	159,342	0	0	159,342	142,363

Expenditure on				
Raising funds				
Fundraising	2,181	0	2,181	3,182
Minibus	1,331	0	1,331	2,152
Charitable activities				
Salaries	115,077	0	115,077	117,445
Premises costs	13,408	0	13,408	13,035
Training	1,048	0	1,048	954
Forest School	2,304	0	2,304	8,069
Dance classes and supply staff	2,503	0	2,503	4,000
Craft, materials, equipment, uniform	4,233	0	4,233	3,981
Outings	416	0	416	0
PLA Insurance, website, payroll costs	2,248	0	2,248	2,963
Administrative costs	2,717	0	2,717	2,126
Other				
Depreciation	2,315	0	2,315	2,484
Bank charges and sundry costs	95	0	95	117
	<u>149,876</u>	<u>0</u>	<u>149,876</u>	<u>160,508</u>
Net income/(expenditure)	9,466	0	9,466	-18,145
Transfers between funds	0	0	0	0
Net movement in funds	9,466	0	9,466	-18,145
Reconciliation of funds				
Total funds brought forward	716	0	716	18,861
Total funds carried forward	10,182	0	10,182	716
		5		

Grayswood Nursery School –Charity Number 1046722

**Independent Examiner's report on the Accounts**

I report on the accounts for the year ended 31 March 2024 as set out on the pages 3-5.

**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 2011 Act) and that an independent examination is needed.

It is my responsibility to

- examine the accounts under section 145 of the Charities Act;
- follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act); and
- state whether particular matters have come to my attention.

**Basis of independent examiner's statement:**

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 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 Charities Act; or
  - to prepare accounts which accord with these accounting records and comply with the accounting requirements of the Charities 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.

Signed



Date

2/12/2024

Sarah Ward  
2 Buttermere Drive  
Camberley  
Surrey  
GU15 1QU

Financial Statement  
Balance Sheet as at 31/12/2014

	2014	2013
<b>Assets</b>		
Fixed Assets		
Intangible Assets	1,000	1,000
Tangible Assets	1,000	1,000
Current Assets		
Debtors and Receivables	1,000	1,000
Cash at Bank and in Hand	1,000	1,000
Other Assets	1,000	1,000
Creditors and Payables	1,000	1,000
Other Liabilities	1,000	1,000

Grayswood Nursery

Balance Sheet as at 31 March 2024

	Total Funds £	Prior Year Funds £
Fixed Assets		
Tangible assets	5,359	6,280
Current Assets		
Debtors and prepayments	895	639
Cash at bank and in hand	14,951	8,157
	<u>15,846</u>	<u>8,796</u>
Liabilities		
Creditors: amounts falling due within 1 year	11,023	14,360
	<u>4,823</u>	<u>-5,564</u>
Defined benefit pension scheme asset or liability	0	0
Total net assets	<u>10,182</u>	<u>716</u>
The funds of the charity		
Endowment funds	0	0
Restricted funds	0	0
Unrestricted funds	10,182	716
Revaluation reserve	0	0
Pension reserve	0	0
Total charity funds	<u>10,182</u>	<u>716</u>

Grayswood Nursery

Statement of Financial Activities

Year to 31 March 2024

	Unre- stricted Funds	Re- stricted Funds	Endow- ment Funds	Total Funds	Prior Year Funds
	£	£	£	£	£
Income and endowments from					1,551
Donations	460	0	0	460	
Gifts and donations					
Charitable activities	52,423	0	0	52,423	56,926
Pre-School fees (incl Lunches, uniform etc)	90,309	0	0	90,309	74,824
Surrey County Council grants for Early Years	8,425	0	0	8,425	1,905
Grants - other	1,564	0	0	1,564	0
Gift Aid					7,137
Other trading activities	5,951	0	0	5,951	0
Fundraising	100	0	0	100	
Minibus hirings					
Investment	110	0	0	110	20
Bank interest	159,342	0	0	159,342	142,363

Expenditure on				
Raising funds				
Fundraising	2,181	0	2,181	3,182
Minibus	1,331	0	1,331	2,152
Charitable activities				
Salaries	115,077	0	115,077	117,445
Premises costs	13,408	0	13,408	13,035
Training	1,048	0	1,048	954
Forest School	2,304	0	2,304	8,069
Dance classes and supply staff	2,503	0	2,503	4,000
Craft, materials, equipment, uniform	4,233	0	4,233	3,981
Outings	416	0	416	0
PLA Insurance, website, payroll costs	2,248	0	2,248	2,963
Administrative costs	2,717	0	2,717	2,126
Other				
Depreciation	2,315	0	2,315	2,484
Bank charges and sundry costs	95	0	95	117
	<u>149,876</u>	<u>0</u>	<u>149,876</u>	<u>160,508</u>
Net income/(expenditure)	9,466	0	9,466	-18,145
Transfers between funds	0	0	0	0
Net movement in funds	9,466	0	9,466	-18,145
Reconciliation of funds				
Total funds brought forward	716	0	716	18,861
Total funds carried forward	10,182	0	10,182	716
		5		

**GRAYSWOOD NURSERY SCHOOL**

England & Wales - Charity number 1046722

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# Accounts

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**Grayswood Nursery School –Charity Number 1046722**

**Independent Examiner's report on the Accounts**

I report on the accounts for the year ended 31 March 2023 as set out on the pages 3-5.

**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 2011 Act) and that an independent examination is needed.

It is my responsibility to

- examine the accounts under section 145 of the Charities Act;
- follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act); and
- state whether particular matters have come to my attention.

**Basis of independent examiner's statement:**

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 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 Charities Act; or
  - to prepare accounts which accord with these accounting records and comply with the accounting requirements of the Charities 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.

Signed



Date 3/11/2023

Sarah Ward  
2 Buttermere Drive  
Camberley  
Surrey  
GU15 1QU

Grayswood Nursery

Balance Sheet as at 31 March 2023

		Total Funds £	Prior Year Funds £
<b>Fixed Assets</b>			
Tangible assets	Note 11	6,280	7,988
<b>Current Assets</b>			
Debtors and prepayments	Note 8	639	305
Cash at bank and in hand		8,157	19,813
		<u>8,796</u>	<u>20,118</u>
<b>Liabilities</b>			
Creditors: amounts falling due within 1 year	Note 9	14,360	9,245
<b>Net asset or liabilities excluding pension asset or liability</b>		<u>-5,564</u>	<u>10,873</u>
<b>Defined benefit pension scheme asset or liability</b>		0	0
<b>Total net assets</b>		<u>716</u>	<u>18,861</u>
<b>The funds of the charity</b>			
Endowment funds		0	0
Restricted funds		0	0
Unrestricted funds		716	18,861
Revaluation reserve		0	0
Pension reserve		0	0
<b>Total charity funds</b>		<u>716</u>	<u>18,861</u>

Grayswood Nursery

Statement of Financial Activities

Year to 31 March 2023

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds	Prior Year Funds
Income and endowments from					
Donations					
Gifts and donations	1,551	0	0	1,551	7,155
Charitable activities					
Pre-School fees (incl Lunches, uniform etc)	56,926	0	0	56,926	47,692
Surrey County Council grants for Early Years	74,824	0	0	74,824	88,103
Grants - other	1,905	0	0	1,905	659
Gift Aid	0	0	0	0	2,814
Other trading activities					
Fundraising	7,137	0	0	7,137	7,788
Minibus hirings	0	0	0	0	1,000
Investment					
Bank Interest	20	0	0	20	29
	142,363	0	0	142,363	155,240

Expenditure on								
Raising funds								
Fundraising	3,182	0	0	0	3,182		3,526	
Minibus	2,152	0	0	0	2,152		1,382	
Charitable activities								
Salaries	117,445	0	0	0	117,445		108,759	
Premises costs	13,035	0	0	0	13,035		17,690	
Training	954	0	0	0	954		1,196	
Forest School	8,069	0	0	0	8,069		8,456	
Dance classes and supply staff	4,000	0	0	0	4,000		3,691	
Craft, materials, equipment, uniform, outings	3,981	0	0	0	3,981		6,173	
PLA Insurance, website, payroll costs	2,963	0	0	0	2,963		2,473	
Administrative costs	2,126	0	0	0	2,126		1,736	
Other								
Depreciation	2,484	0	0	0	2,484		2,992	
Bank charges and sundry costs	117	0	0	0	117		122	
	160,508	0	0	0	160,508		158,196	
Net (expenditure)/income	-18,145	0	0	0	-18,145		-2,956	
Transfers between funds	0	0	0	0	0		0	
Net movement in funds	-18,145	0	0	0	-18,145		-2,956	
Reconciliation of funds								
Total funds brought forward	18,861	0	0	0	18,861		21,817	
Total funds carried forward	716	0	0	0	716		18,861	

**GRAYSWOOD NURSERY SCHOOL**

England & Wales - Charity number 1046722

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# Accounts

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Grayswood Nursery School –Charity Number 1046722

**Independent Examiner's report on the Accounts**

I report on the accounts for the year ended 31 March 2022 as set out on the pages 3-5.

**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 2011 Act) and that an independent examination is needed.

It is my responsibility to

- examine the accounts under section 145 of the Charities Act;
- follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act); and
- state whether particular matters have come to my attention.

**Basis of independent examiner's statement:**

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**

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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 Charities Act; or
  - to prepare accounts which accord with these accounting records and comply with the accounting requirements of the Charities 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.

Signed



Date

10 January 2023

Sarah Ward  
2 Buttermere Drive  
Camberley  
Surrey  
GU15 1QU

Grayswood Nursery

Balance Sheet as at 31 March  
2022

	Total Funds £	Prior Year Funds £
<b>Fixed Assets</b>		
Tangible assets	7,988	9,906
<b>Current Assets</b>		
Debtors and prepay- ments	305	518
Cash at bank and in hand	19,813	25,924
	<u>20,118</u>	<u>26,442</u>
<b>Liabilities</b>		
Creditors: amounts falling due within 1 year	9,245	14,227
	<u>10,873</u>	<u>12,215</u>
Defined benefit pension scheme asset or lia- bility	0	-305
<b>Total net assets</b>	<u>18,861</u>	<u>21,816</u>
<b>The funds of the char- ity</b>		
Endowment funds	0	0
Restricted funds	0	0
Unrestricted funds	18,861	21,816
Revaluation re- serve	0	0
Pension reserve	0	0
<b>Total charity funds</b>	<u>18,861</u>	<u>21,816</u>

Grayswood Nursery

Statement of Financial Activities

Year to 31 March 2022

	Unre- stricted Funds	Re- stricted Funds	Endow- ment Funds	Total Funds	Prior Year Funds
	£	£	£	£	£
Income and endowments from					
Donations					
Gifts and donations	7,155	0	0	7,155	1,646
Charitable activities					
Pre-School fees (incl Lunches, uniform etc)	47,692	0	0	47,692	44,480
Surrey County Council grants for Early Years	88,103	0	0	88,103	83,048
Grants - other	659	0	0	659	9,262
Gift Aid	2,814	0	0	2,814	1,991
Other trading activities					
Fundraising	7,788	0	0	7,788	1,456
Minibus hirings	1,000	0	0	1,000	1,260
Investment					
Bank interest	29	0	0	29	5
	155,240	0	0	155,240	143,148

Expenditure on									
Raising funds	3,526	0	0	3,526				400	
Fundraising	1,382	0	0	1,382				2,318	
Minibus									
Charitable activities	108,759	0	0	108,759				98,218	
Salaries	17,690	0	0	17,690				11,752	
Premises costs	1,196	0	0	1,196				55	
Training	8,456	0	0	8,456				4,776	
Forest School	3,691	0	0	3,691				2,395	
Dance classes and supply staff	5,229	0	0	5,229				5,535	
Craft, materials, equipment, uniform	944	0	0	944				0	
Outings	2,473	0	0	2,473				4,395	
PLA Insurance, website, payroll costs	1,736	0	0	1,736				1,610	
Administrative costs									
Other									
Depreciation, disposal of assets	2,992	0	0	2,992				2,076	
Bad debts	121	0	0	121				0	
Bank charges and sundry costs	158,195	0	0	158,195				104	
								133,634	
Net (expenditure)/income	-2,955	0	0	-2,955				9,514	
Transfers between funds	0	0	0	0				0	
Net movement in funds	-2,955	0	0	-2,955				9,514	
Reconciliation of funds									
Total funds brought forward	21,817	0	0	21,817				12,303	
Total funds carried forward	18,862	0	0	18,862				21,817	

**GRAYSWOOD NURSERY SCHOOL**

England & Wales - Charity number 1046722

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# Accounts

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## Annual Report 2020-21

The financial year began with the nursery closed to the majority of children whilst the country remained in full lockdown due to the COVID-19 pandemic. Nursery was open only to children of 'key-workers' and most staff remained at home. Consequently 2 staff kept the nursery open supported by some staff working from home to support other children in their homes. The nursery operated only from the woodland.

Regular Zoom sessions were held for nursery children to meet with staff and friends, we used Instagram to post ideas to support learning at home and telephoned parents to chat about concerns and remind them we were available to them.

As the only nursery remaining open in the local area we provided support to Surrey County Council by making space for children on the Child Protection register whose nurseries were closed.

Nursery was able to reopen in full on 1 June when the majority of children returned to the setting. We continued to stay exclusively in the woods and gradually we saw the return of all but 2 children. We were unable to take any trips out for our leavers nor did our nursery trip to the beach take place. On the last day of term we held a special leavers ceremony but sadly we were not able to include parents.

During the summer term we were unable to hold any fundraising activities like the sports day. Nor could we hold any parent working parties in the woods. However, a small group of fathers helped insulate the woodland cabin during the summer months.

The Autumn term began with a large number of new children (22) and some new staff – Tamsin Madone and Julie Triska. Home visits were not possible but we had settling in visits in the woods with 1:1 sessions with parents.

By November the country returned to lockdown but nurseries and schools remained open. It was not possible to hold the nativity in church but we did hold the celebration in the hall with parents joining us. We were unable to hold any fundraising events at Christmas but we did make 'Night Before Christmas' bags and sold 70 raising some funds for nursery.

The nursery participated in the village Advent Calendar decorating a window on the theme 'ding-dong merrily on high' with children decorating bells to cover the windows.

We started January with yet another national lockdown with nurseries remaining open although schools closed. All existing nursery children continued to attend apart from those who shared 2 settings. Of the 6 children who shared 5 did not return. Nine new children were due to start but only two did so as parents decided to keep their children at home. This resulted in a significant loss of revenue. Only 4 staff continued working full hours, some significantly reduced hours and others didn't work at all. The situation was extremely challenging.

During the spring term we served hot lunches on Monday and Tuesday as a trail to serve more regularly but with other events it provided not to be the time to roll out this project.

The staff have continued to commit themselves to the growth and enhancement of the nursery despite significant challenges throughout the financial year. We work to continue to maintain our reputation, to review our processes and ensure we offer all children in our care the very best start in their development in all areas not simply academic. Our admission policy ensures all children are given equal access to the nursery as long as space allows thereby providing a charity of public benefit.

**Grayswood Nursery School –Charity Number 1046722**

**Independent Examiner's report on the Accounts**

I report on the accounts for the year ended 31 March 2021 as set out on the pages 3-5.

**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 2011 Act) and that an independent examination is needed.

It is my responsibility to

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- follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act); and
- state whether particular matters have come to my attention.

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

Signed



Date

28/09/2021

Sarah Ward  
2 Buttermere Drive  
Camberley  
Surrey  
GU15 1QU

Grayswood Nursery

Balance Sheet as at 31 March 2021

	Total Funds £	Prior Year Funds £
Fixed Assets		
Tangible assets	9,906	3,585
Current Assets		
Debtors and prepayments	518	2,155
Cash at bank and in hand	<u>25,924</u>	<u>12,635</u>
	26,442	14,790
Liabilities		
Creditors: amounts falling due within 1 year	<u>14,227</u>	<u>5,836</u>
Net asset or liabilities excluding pension asset or liability	12,215	8,954
Defined benefit pension scheme asset or liability	-305	-237
Total net assets	<u>21,816</u>	<u>12,302</u>
The funds of the charity		
Endowment funds	0	0
Restricted funds	0	0
Unrestricted funds	21,816	12,302
Revaluation reserve	0	0
Pension reserve	<u>0</u>	<u>0</u>
Total charity funds	<u>21,816</u>	<u>12,302</u>

Grayswood Nursery

Statement of Financial Activities

Year to 31 March 2021

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds	Prior Year Funds
Income and endowments from					
Donations					
Gifts and donations	£ 1,646	£ 0	£ 0	£ 1,646	£ 1,879
Charitable activities					
Pre-School fees (incl Lunches, uniform etc)	44,480	0	0	44,480	38,064
Surrey County Council grants for Early Years	83,048	0	0	83,048	70,618
Grants - other	9,262	0	0	9,262	1,433
Gift Aid	1,991	0	0	1,991	0
Other trading activities					
Fundraising	1,456	0	0	1,456	4,150
Minibus hirings	1,260	0	0	1,260	0
Investment					
Bank interest	5	0	0	5	24
	143,148	0	0	143,148	116,168

Expenditure on							
Raising funds							
Fundraising	400	0	0	400		1,468	
Minibus	2,318	0	0	2,318		3,473	
Charitable activities							
Salaries	98,218	0	0	98,218		84,764	
Premises costs	11,752	0	0	11,752		37,564	
Training	55	0	0	55		1,412	
Forest School	4,776	0	0	4,776		6,599	
Dance classes and supply staff	2,395	0	0	2,395		2,820	
Craft, materials, equipment, uniform	5,535	0	0	5,535		6,475	
Outings	0	0	0	0		865	
PLA Insurance, website, payroll costs	4,395	0	0	4,395		1,907	
Administrative costs	1,610	0	0	1,610		2,667	
Other							
Depreciation	2,076	0	0	2,076		1,353	
Bad debts	0	0	0	0		0	
Bank charges and sundry costs	104	0	0	104		122	
	133,634	0	0	133,634		151,489	
Net (expenditure)/income							
Transfers between funds	9,514	0	0	9,514		-35,321	
	0	0	0	0		0	
Net movement in funds							
	9,514	0	0	9,514		-35,321	
Reconciliation of funds							
Total funds brought forward	12,303	0	0	12,303		47,624	
Total funds carried forward	21,817	0	0	21,817		12,303	

**Grayswood Nursery School –Charity Number 1046722**

**Independent Examiner's report on the Accounts**

I report on the accounts for the year ended 31 March 2021 as set out on the pages 3-5.

**Respective responsibilities of Trustees and examiner**

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It is my responsibility to

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

Signed



Date

28/09/2021

Sarah Ward  
2 Buttermere Drive  
Camberley  
Surrey  
GU15 1QU

Grayswood Nursery

Balance Sheet as at 31 March 2021

	Total Funds £	Prior Year Funds £
Fixed Assets		
Tangible assets	9,906	3,585
Current Assets		
Debtors and prepayments	518	2,155
Cash at bank and in hand	25,924	12,635
	<u>26,442</u>	<u>14,790</u>
Liabilities		
Creditors: amounts falling due within 1 year	<u>14,227</u>	<u>5,836</u>
Net asset or liabilities excluding pension asset or liability	12,215	8,954
Defined benefit pension scheme asset or liability	-305	-237
Total net assets	<u>21,816</u>	<u>12,302</u>
The funds of the charity		
Endowment funds	0	0
Restricted funds	0	0
Unrestricted funds	21,816	12,302
Revaluation reserve	0	0
Pension reserve	0	0
Total charity funds	<u>21,816</u>	<u>12,302</u>

Grayswood Nursery

Statement of Financial Activities

Year to 31 March 2021

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds	Prior Year Funds
Income and endowments from					
Donations					
Gifts and donations	£ 1,646	£ 0	£ 0	£ 1,646	£ 1,879
Charitable activities					
Pre-School fees (incl Lunches, uniform etc)	44,480	0	0	44,480	38,064
Surrey County Council grants for Early Years	83,048	0	0	83,048	70,618
Grants - other	9,262	0	0	9,262	1,433
Gift Aid	1,991	0	0	1,991	0
Other trading activities					
Fundraising	1,456	0	0	1,456	4,150
Minibus hirings	1,260	0	0	1,260	0
Investment					
Bank interest	5	0	0	5	24
	143,148	0	0	143,148	116,168

Expenditure on							
Raising funds							
Fundraising	400	0	0	400		1,468	
Minibus	2,318	0	0	2,318		3,473	
Charitable activities							
Salaries	98,218	0	0	98,218		84,764	
Premises costs	11,752	0	0	11,752		37,564	
Training	55	0	0	55		1,412	
Forest School	4,776	0	0	4,776		6,599	
Dance classes and supply staff	2,395	0	0	2,395		2,820	
Craft, materials, equipment, uniform	5,535	0	0	5,535		6,475	
Outings	0	0	0	0		865	
PLA Insurance, website, payroll costs	4,395	0	0	4,395		1,907	
Administrative costs	1,610	0	0	1,610		2,667	
Other							
Depreciation	2,076	0	0	2,076		1,353	
Bad debts	0	0	0	0		0	
Bank charges and sundry costs	104	0	0	104		122	
	133,634	0	0	133,634		151,489	
Net (expenditure)/income	9,514	0	0	9,514		-35,321	
Transfers between funds	0	0	0	0		0	
Net movement in funds	9,514	0	0	9,514		-35,321	
Reconciliation of funds							
Total funds brought forward	12,303	0	0	12,303		47,624	
Total funds carried forward	21,817	0	0	21,817		12,303	