

ST. CATHERINE'S C OF E PRIVATE NURSERY SCHOOL

England & Wales · Charity number 1048973

Details

Other names	ST PAUL'S UNDER FIVES GROUP, ST. PAUL'S PRIVATE NURSERY SCHOOL
Status	Registered
Legal form	Other
Registered	1995-09-05
Register	View on the Charity Commission register

Contact

Address	Haslewood Avenue Hoddesdon Herts EN11 8HT
Phone	01992464700
Email	nurserystcaths@btconnect.com
Website	www.stcathsnursery.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: The Nursery provides sessional childcare for children aged between 2 years 6 months to school age.

Classification

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

Geography

- **Area of benefit:** NOT DEFINED - IN PRACTICE HODDESDON AND SURROUNDING AREA
- Hertfordshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£205,630	£158,900	-	-
2024-08-31	£137,811	£152,372	-	-
2023-08-31	£121,757	£139,930	-	-
2022-08-31	£165,907	£138,828	-	-
2021-08-31	£137,135	£126,105	-	-
2020-08-31	£116,000	£118,000	-	-

Trustees

Name	Role	Appointed
Jane Acreman	Chair	2014-05-08
Amanda Griggs		2013-02-20
Kealey White		
Kerry O'Rourke		2012-05-01
Leigh Davies		
Lynette Bell		2018-11-22

ST. CATHERINE'S C OF E PRIVATE NURSERY SCHOOL

England & Wales - Charity number 1048973

Accounts

(Charity Registration number 1048973)

ST. CATHERINE'S HODDESDON C. OF E.

PRIVATE NURSERY SCHOOL

ANNUAL REPORT AND ACCOUNTS

YEAR ENDED 31 AUGUST 2025

**ST. CATHERINE'S HODDESDON C. OF E. PRIVATE NURSERY SCHOOL
LEGAL AND ADMINISTRATIVE INFORMATION
YEAR ENDED 31 AUGUST 2025**

St. Catherine's Hoddesdon C. Of E. Private Nursery School was founded in 1995. Its constitutional and operational procedures are set out in the governing document that were last amended in April 2005. It is a registered charity and the Registration Number is 1048973.

Trustees:

Jane Acreman - Chairperson
Kealey White - Vice Chair
Leigh Davies - Secretary
Kerry O'Rourke
Amanda Griggs
Lynette Bell

Treasurer/Administrator:

Mrs S Dixon

Independent Examiner:

Sean Clark
Southwell, Tyrrell & Co.
Chartered Accountants
41 Baldock Street
Ware
Herts
SG12 9DH

Bankers:

National Westminster Bank Plc.
Hoddesdon
Chatham Customer Service Centre
Western Avenue Waterside Court
Chatham
ME4 4RT

Registered Address:

Haslewood Avenue
Hoddesdon
Herts
EN11 8HT

**ST. CATHERINE'S HODDESDON C. OF E. PRIVATE NURSERY SCHOOL
TRUSTEES' REPORT
YEAR ENDED 31 AUGUST 2025**

The Trustees have pleasure in presenting their Annual Financial Statements for the year ended 31 August 2025. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) and with the requirements of FRS 102.

OBJECTIVES & ACTIVITIES

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 nursery provides sessional childcare for children aged between 2 years 6 months to school age.

FINANCIAL REVIEW

The Charity derives its income mainly from the government grants and the fees.

The government grants and the fees received were increased during the year. The overall income increased by £67,819 to £205,630.

The total expenditure increased during the year by £6,528 to £158,900.

The overall funds available for the Trustees, of which is all unrestricted, increased by £46,730 to £78,063.

RESERVES

The Trustees consider the net assets at 31 August 2025 as representing the reserves held for future charitable purposes as all monies are held in unrestricted funds.

RISKS

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

As the nursery receives the majority of its income from the Early Years Education grant provided by the Government any significant fall in value could be a potential risk to the continuation of the nursery in its current format.

Children numbers tend to be lower in the autumn term (Sept – Dec) but increase for the spring/summer terms.

In order to maintain a strong financial base the nursery needs to meet its quota of at least 25 children per session for the final 2 terms to achieve this.

Staff contracts are reviewed to ensure that salary costs are proportionate to children ratio's and spending is carefully monitored.

STRUCTURE, GOVERNANCE AND MANAGEMENT

St. Catherine's Hoddesdon C. Of E. Private Nursery School was founded in 1995. Its constitutional and operational procedures are set out in the charity's constitution that were last amended in April 2005. It is a registered charity and the Registration Number is 1048973. The nursery is registered with OFSTED and also also a member of the Early Years Alliance.

ST. CATHERINE'S HODDESDON C. OF E. PRIVATE NURSERY SCHOOL
TRUSTEES' REPORT
YEAR ENDED 31 AUGUST 2025

The overall management and control of the nursery will rest with the individual members of the management committee. As well as being responsible for the management of the nursery the Committee members are also the charity trustees.

The trustees are drawn from serving members of the management committee of the nursery. Trustees are appointed each year at the Annual General Meeting. Following a clear DBS check and registration with OFSTED the trustees may vote at meetings.

The trustees meet once every half term to discuss performance, children numbers, finance, policy reviews and any matters that have arisen.

Policies, procedures and risk assessments are adopted from the EYA and adapted to the setting. The nursery also takes advice from Hertfordshire County Council.

**ST. CATHERINE'S HODDESDON C. OF E. PRIVATE NURSERY SCHOOL
TRUSTEES' REPORT
YEAR ENDED 31 AUGUST 2025**

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and UK Generally Accepted Accounting Practice.

The law applicable to charities in England & 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 2019 (FRS 102)
- 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.

SUE DIXON

Trustee name

Sue Dixon

Signature

18.05.2026

Date

Signed On behalf of the Board of Trustees

**ST. CATHERINE'S HODDESDON C. OF E. PRIVATE NURSERY SCHOOL
INDEPENDENT EXAMINER'S REPORT
YEAR ENDED 31 AUGUST 2025**

Independent Examiner's Report to the Trustees of St Catherine's Hoddesdon C of E Private Nursery School

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 August 2025 which are set out on pages 6 to 11.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

- accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the accounts do not accord with those records; or
- the accounts do 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.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Sean Clark
Southwell, Tyrrell & Co.
Chartered Accountants
41 Baldock Street
Ware
Herts
SG12 9DH

15 May 2026

ST. CATHERINE'S HODDESDON C. OF E. PRIVATE NURSERY SCHOOL
INCOME AND EXPENDITURE ACCOUNT
YEAR ENDED 31 AUGUST 2025

	<u>Notes</u>	<u>2025</u>			<u>2024</u>
		<u>Unrestricted Funds</u>	<u>Restricted Funds</u>	<u>Total Funds</u>	<u>Total Funds</u>
		£	£	£	£
INCOME					
Fees Receivable		14,300	-	14,300	11,540
Grants and Donations	2	191,286	-	191,286	126,231
Fund-raising Events	3	44	-	44	40
Bank Deposit Interest (Net of Income Tax)		-	-	-	-
JRS Grant		-	-	-	-
YEAR ENDED 31 AUGUST 2025					
Total incoming resources		205,630	-	205,630	137,811
EXPENDITURE					
Accommodation		2,400	-	2,400	2,400
Insurance		1,807	-	1,807	2,138
Operational Costs		519	-	519	524
Salaries and National Insurance	4	134,758	-	134,758	127,585
Snacks and Cleaning Supplies		1,681	-	1,681	2,138
Advertising		55	-	55	0
Staff Training		1,220	-	1,220	450
Fees		3,960	-	3,960	2,232
Bank Charges		147	-	147	157
Payroll Administrative Charges		648	-	648	636
Sundry Expenses		988	-	988	1,961
Depreciation - Equipment		22	-	22	33
Depreciation - Premises		-	-	-	-
Equipment		3,060	-	3,060	6,681
General Maintenance		5,461	-	5,461	3,346
Telephone		1,209	-	1,209	1,053
Management and Administration	5	965	-	965	1,038
Other legal and professional costs		-	-	-	-
Total expenditure		158,900	-	158,900	152,372
Net income/(expenditure) for the year		46,730	-	46,730	-14,561
Transfer between Funds		-	-	-	-
Net movement in Funds		46,730	-	46,730	-14,561
Fund Balances at 31 August 2024		31,333	-	31,333	45,894
Fund Balances at 31 August 2025		78,063	-	78,063	31,333

**ST. CATHERINE'S HODDESDON C. OF E. PRIVATE NURSERY SCHOOL
BALANCE SHEET
AT 31 AUGUST 2025**

	<u>Notes</u>	<u>2025</u>		<u>2024</u>	
		£	£	£	£
FIXED ASSETS					
Equipment and Teaching Aids	6	44		66	
Premises Expenditure	7	-		-	
		44	44	66	66
CURRENT ASSETS					
Debtors	8	-		-	
Current Account		80,347		33,419	
Savings Account		-		-	
		80,347		33,419	
PREPAYMENTS AND ACCRUED INCOME					
Prepayment- Rent	9	173		173	
		80,520		33,592	
CURRENT LIABILITIES					
Creditors Payable Within One Year	10	2,501		2,325	
NET CURRENT ASSETS		78,019		31,267	
NET ASSETS		78,063		31,333	
REPRESENTED BY:-					
RESTRICTED FUNDS		-		-	
UNRESTRICTED FUNDS		78,063		31,333	
		78,063		31,333	
Total Charity Funds		78,063		31,333	

SUE DIXON
Trustee name

Sue Dixon
Signature

18.05.2026
Date

Signed On behalf of the Board of Trustees

ST. CATHERINE'S HODDESDON C. OF E. PRIVATE NURSERY SCHOOL
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 AUGUST 2025

1. ACCOUNTING POLICIES

- a) The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) and with the requirements of FRS 102.

The St. Catherine's Hoddesdon C. Of E. Private Nursery School meets the definition of a public benefit entity under the FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

- b) In preparing these accounts, the Trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the restatement of comparative items was required.

No such restatements were required.

The Trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

- d) Donations are shown on a cash received basis. No Gift Aid relief was claimed. Interest and dividends income are accounted for on a cash received basis. Interest is received gross. Tax on dividends is no longer recoverable by charities.

- e) Grants and prizes are accounted for on a cash paid basis. All other costs are accounted for on an accrual basis.

- f) Advantage has been taken within the provisions of the Statement of Recommending Practice to show on the Statement of Financial Activities expenditure classifications appropriate to the Charity.

- g) No cash flow statement has been prepared as the Charity falls within the exemption provisions of FRS 102 "Statement of cash flow".

- h) Depreciation is provided on Fixed Assets at the following rates, based on the estimated useful life of these fixed assets and anticipated residual value.

Equipment and Teaching Resources 33 1/3% p.a
(reducing balance basis)

Premises Expenditure has been depreciated over 5 years straight line.

Expenditure on Teaching Aids, which have an estimated life of up to one year is written off to the Income and Expenditure Account in the year of purchase.

2. GRANTS AND DONATIONS

	<u>2025</u>	<u>2024</u>
	£	£
Hertfordshire Education Grants	191,286	126,231
Gift Aid Receipts	-	-
Donations	-	-
Funding Grant	-	-
	<u>191,286</u>	<u>126,231</u>

**ST. CATHERINE'S HODDESDON C. OF E. PRIVATE NURSERY SCHOOL
 NOTES TO THE FINANCIAL STATEMENTS
 YEAR ENDED 31 AUGUST 2025**

3. FUND RAISING

	<u>2025</u>	<u>2024</u>
	£	£
Other	-	-
Photo commission	44	40
Less expenditure	-	-
	<u>44</u>	<u>40</u>

4. EMPLOYEES' REMUNERATION

	<u>2025</u>	<u>2024</u>
	£	£
Staff Salaries	129,913	125,610
Employer Pension	2,332	1,975
Employer's National Insurance	2,513	-
	<u>134,758</u>	<u>127,585</u>

5. MANAGEMENT AND ADMINISTRATION OF THE CHARITY

	<u>2025</u>	<u>2024</u>
	£	£
Independent Examination Fee	522	480
Printing and Stationery	443	558
	<u>965</u>	<u>1,038</u>

ST. CATHERINE'S HODDESDON C. OF E. PRIVATE NURSERY SCHOOL
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 AUGUST 2025

6. EQUIPMENT AND TEACHING RESOURCES

	<u>2025</u>
	£
Cost at 1st September 2018	20,697
Additions in Year	-
Disposals	-
	<u> </u>
Cost at 31st August 2019	<u> 20,697</u>
Depreciation at 1st September 2018	19,943
Charge for Year	251
Disposals	-
	<u> </u>
Depreciation at 31st August 2019	<u> 20,194</u>
Net Book Value at 1st September 2018	<u> 1,131</u>
Net Book Value at 31st August 2019	<u> 503</u>
Net Book Value at 31st August 2020	<u> 336</u>
Net Book Value at 31st August 2021	<u> 224</u>
Net Book Value at 31st August 2022	<u> 149</u>
Net Book Value at 31st August 2023	<u> 99</u>
Net Book Value at 31st August 2024	<u> 66</u>
Net Book Value at 31st August 2025	<u> 44</u>

7. PREMISES EXPENDITURE

	<u>2025</u>
	£
Cost at 1st September 2018	
Outside Play Area	10,265
Building Renovation	55,181
	<u> </u>
	65,446
Additions in year	-
Cost at 31st August 2019	<u> 65,446</u>
Depreciation as at 1st September 2018	52,356
Charge for the year	6,545
	<u> </u>
Depreciation at 31st August 2019	<u> 58,901</u>
Net Book Value at 1st September 2018	<u> 13,090</u>
Net Book Value at 31st August 2019	<u> 6,545</u>
Net Book Value at 31st August 2020	<u> -</u>

ST. CATHERINE'S HODDESDON C. OF E. PRIVATE NURSERY SCHOOL
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 AUGUST 2025

8. DEBTORS	<u>2025</u> £	<u>2024</u> £
PAYE and National Insurance	-	-
	-----	-----
	=	=
	-	-
	=====	=====

9. PREPAYMENTS	<u>2025</u> £	<u>2024</u> £
Rent	173	173
	-----	-----
	=	=
	173	173
	=====	=====

10. CREDITORS - Payable within One Year	<u>2025</u> £	<u>2024</u> £
Pension	417	377
PAYE and National Insurance	914	832
Independent Examiner Fee	522	480
Payroll Administrative Charges	648	636
	-----	-----
	=	=
	2,501	2,325
	=====	=====

11. TRUSTEES' EXPENDITURE

No expenses were reimbursed to members of the Executive Committee.

No members of the Executive Committee nor any person connected with them has received or is due to receive any remuneration for the year, directly or indirectly from the Charity's funds.

ST. CATHERINE'S C OF E PRIVATE NURSERY SCHOOL

England & Wales - Charity number 1048973

Accounts

(Charity Registration number 1048973)

ST. CATHERINE'S HODDESDON C. OF E.

PRIVATE NURSERY SCHOOL

ANNUAL REPORT AND ACCOUNTS

YEAR ENDED 31 AUGUST 2024

**ST. CATHERINE'S HODDESDON C. OF E. PRIVATE NURSERY SCHOOL
LEGAL AND ADMINISTRATIVE INFORMATION
YEAR ENDED 31 AUGUST 2024**

St. Catherine's Hoddesdon C. Of E. Private Nursery School was founded in 1995. Its constitutional and operational procedures are set out in the governing document that were last amended in April 2005. It is a registered charity and the Registration Number is 1048973.

Trustees:

Jane Acreman - Chairperson
Kealey White - Vice Chair
Leigh Davies - Secretary
Kerry O'Rourke
Amanda Griggs
Lynette Bell

YEAR ENDED 31 AUGUST 2024

Mrs S Dixon

Independent Examiner:

Sean Clark
Southwell, Tyrrell & Co.
Chartered Accountants
41 Baldock Street
Ware
Herts
SG12 9DH

Bankers:

National Westminster Bank Plc.
Hoddesdon
Chatham Customer Service Centre
Western Avenue Waterside Court
Chatham
ME4 4RT

Registered Address:

Haslewood Avenue
Hoddesdon
Herts
EN11 8HT

**ST. CATHERINE'S HODDESDON C. OF E. PRIVATE NURSERY SCHOOL
TRUSTEES' REPORT
YEAR ENDED 31 AUGUST 2024**

The Trustees have pleasure in presenting their Annual Financial Statements for the year ended 31 August 2024. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) and with the requirements of FRS 102.

OBJECTIVES & ACTIVITIES

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 nursery provides sessional childcare for children aged between 2 years 6 months to school age.

FINANCIAL REVIEW

The Charity derives its income mainly from the government grants and the fees.

The government grants and the fees received were increased during the year. The overall income increased by £16,054 to £137,811.

The total expenditure increased during the year by £12,442 to £152,372.

The overall funds available for the Trustees, of which is all unrestricted, decreased by £14,561 to £31,333.

RESERVES

The Trustees consider the net assets at 31 August 2024 as representing the reserves held for future charitable purposes as all monies are held in unrestricted funds.

RISKS

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

As the nursery receives the majority of its income from the Early Years Education grant provided by the Government any significant fall in value could be a potential risk to the continuation of the nursery in its current format.

Children numbers tend to be lower in the autumn term (Sept – Dec) but increase for the spring/summer terms.

In order to maintain a strong financial base the nursery needs to meet its quota of at least 25 children per session for the final 2 terms to achieve this.

Staff contracts are reviewed to ensure that salary costs are proportionate to children ratio's and spending is carefully monitored.

STRUCTURE, GOVERNANCE AND MANAGEMENT

St. Catherine's Hoddesdon C. Of E. Private Nursery School was founded in 1995. Its constitutional and operational procedures are set out in the charity's constitution that were last amended in April 2005. It is a registered charity and the Registration Number is 1048973. The nursery is registered with OFSTED and also also a member of the Early Years Alliance.

ST. CATHERINE'S HODDESDON C. OF E. PRIVATE NURSERY SCHOOL
TRUSTEES' REPORT
YEAR ENDED 31 AUGUST 2024

The overall management and control of the nursery will rest with the individual members of the management committee. As well as being responsible for the management of the nursery the Committee members are also the charity trustees.

The trustees are drawn from serving members of the management committee of the nursery. Trustees are appointed each year at the Annual General Meeting. Following a clear DBS check and registration with OFSTED the trustees may vote at meetings.

The trustees meet once every half term to discuss performance, children numbers, finance, policy reviews and any matters that have arisen.

Policies, procedures and risk assessments are adopted from the EYA and adapted to the setting. The nursery also takes advice from Hertfordshire County Council.

**ST. CATHERINE'S HODDESDON C. OF E. PRIVATE NURSERY SCHOOL
BALANCE SHEET
AT 31 AUGUST 2024**

	<u>Notes</u>	<u>2024</u>		<u>2023</u>	
		£	£	£	£
FIXED ASSETS					
Equipment and Teaching Aids	6	66		99	
Premises Expenditure	7	-		-	
		<u>66</u>		<u>99</u>	
CURRENT ASSETS					
Debtors	8	-		-	
YEAR ENDED 31 AUGUST 2024					
Current Account		33,419		47,250	
Savings Account		-		-	
		<u>33,419</u>		<u>47,250</u>	
PREPAYMENTS AND ACCRUED INCOME					
Prepayment- Rent	9	173		173	
		<u>33,592</u>		<u>47,423</u>	
CURRENT LIABILITIES					
Creditors Payable Within One Year	10	2,325		1,628	
NET CURRENT ASSETS		<u>31,267</u>		<u>45,795</u>	
NET ASSETS		<u><u>31,333</u></u>		<u><u>45,894</u></u>	
REPRESENTED BY:-					
RESTRICTED FUNDS		-		-	
UNRESTRICTED FUNDS		31,333		45,894	
		<u>31,333</u>		<u>45,894</u>	
Total Charity Funds		<u><u>31,333</u></u>		<u><u>45,894</u></u>	

JUE DIXON
Trustee name

JUE DIXON
Signature

19.05.2025
Date

Signed On behalf of the Board of Trustees

ST. CATHERINE'S HODDESDON C. OF E. PRIVATE NURSERY SCHOOL
INDEPENDENT EXAMINER'S REPORT
YEAR ENDED 31 AUGUST 2024

Independent Examiner's Report to the Trustees of St Catherine's Hoddesdon C of E Private Nursery School

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 August 2024 which are set out on pages 6 to 11.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

- accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the accounts do not accord with those records; or
- the accounts do 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.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Sean Clark
Southwell, Tyrrell & Co.
Chartered Accountants
41 Baldock Street
Ware
Herts
SG12 9DH

14 May 2025

ST. CATHERINE'S HODDESDON C. OF E. PRIVATE NURSERY SCHOOL
INCOME AND EXPENDITURE ACCOUNT
YEAR ENDED 31 AUGUST 2024

	<u>Notes</u>	2024			2023
		Unrestricted	Restricted	Total	Total
		Funds	Funds	Funds	Funds
		£	£	£	£
INCOME					
Fees Receivable		11,540	-	11,540	13,855
Grants and Donations	2	126,231	-	126,231	107,783
Fund-raising Events	3	40	-	40	119
Bank Deposit Interest (Net of Income Tax)		-	-	-	-
JRS Grant		-	-	-	-
YEAR ENDED 31 AUGUST 2024					
Total incoming resources		137,811	-	137,811	121,757
EXPENDITURE					
Accommodation		2,400	-	2,400	2,400
Insurance		2,138	-	2,138	2,083
Operational Costs		524	-	524	817
Salaries and National Insurance	4	127,585	-	127,585	111,159
Snacks and Cleaning Supplies		2,138	-	2,138	1,616
Advertising		0	-	0	161
Staff Training		450	-	450	1,064
Fees		2,232	-	2,232	5,971
Bank Charges		157	-	157	180
Payroll Administrative Charges		636	-	636	624
Sundry Expenses		1,961	-	1,961	2,025
Depreciation - Equipment		33	-	33	50
Depreciation - Premises		-	-	-	-
Equipment		6,681	-	6,681	2,055
General Maintenance		3,346	-	3,346	7,181
Telephone		1,053	-	1,053	1,064
Management and Administration	5	1,038	-	1,038	1,480
Other legal and professional costs		-	-	-	-
Total expenditure		152,372	-	152,372	139,930
Net income/(expenditure) for the year		-14,561	-	-14,561	-18,173
Transfer between Funds		-	-	-	-
Net movement in Funds		-14,561	-	-14,561	-18,173
Fund Balances at 31 August 2023		45,894	-	45,894	64,067
Fund Balances at 31 August 2024		31,333	-	31,333	45,894

**ST. CATHERINE'S HODDESDON C. OF E. PRIVATE NURSERY SCHOOL
TRUSTEES' REPORT
YEAR ENDED 31 AUGUST 2024**

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and UK Generally Accepted Accounting Practice.

The law applicable to charities in England & 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 2019 (FRS 102)
- 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.

SUE DIXON
Trustee name

Sue Dixon
Signature

19.05.2025
Date

Signed On behalf of the Board of Trustees

ST. CATHERINE'S HODDESDON C. OF E. PRIVATE NURSERY SCHOOL
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 AUGUST 2024

1. ACCOUNTING POLICIES

- a) The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) and with the requirements of FRS 102.

The St. Catherine's Hoddesdon C. Of E. Private Nursery School meets the definition of a public benefit entity under the FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

- b) In preparing these accounts, the Trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the restatement of comparative items was required.

No such restatements were required.

- c) The Trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.
- d) Donations are shown on a cash received basis. No Gift Aid relief was claimed. Interest and dividends income are accounted for on a cash received basis. Interest is received gross. Tax on dividends is no longer recoverable by charities.
- e) Grants and prizes are accounted for on a cash paid basis. All other costs are accounted for on an accrual basis.
- f) Advantage has been taken within the provisions of the Statement of Recommending Practice to show on the Statement of Financial Activities expenditure classifications appropriate to the Charity.
- g) No cash flow statement has been prepared as the Charity falls within the exemption provisions of FRS 102 "Statement of cash flow".
- h) Depreciation is provided on Fixed Assets at the following rates, based on the estimated useful life of these fixed assets and anticipated residual value.

Equipment and Teaching Resources 33 1/3% p.a
(reducing balance basis)

Premises Expenditure has been depreciated over 5 years straight line.

Expenditure on Teaching Aids, which have an estimated life of up to one year is written off to the Income and Expenditure Account in the year of purchase.

2. GRANTS AND DONATIONS

	<u>2024</u>	<u>2023</u>
	£	£
Hertfordshire Education Grants	126,231	107,283
Gift Aid Receipts	-	-
Donations	-	-
Funding Grant	-	500
	<u>126,231</u>	<u>107,783</u>

ST. CATHERINE'S HODDESDON C. OF E. PRIVATE NURSERY SCHOOL
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 AUGUST 2024

3. FUND RAISING

	<u>2024</u>	<u>2023</u>
	£	£
Other	-	-
Photo commission	40	119
Less expenditure	-	-
	<u>40</u>	<u>119</u>

4. EMPLOYEES' REMUNERATION

	<u>2024</u>	<u>2023</u>
	£	£
Staff Salaries	125,610	109,693
Employer Pension	1,975	1,466
Employer's National Insurance	-	-
	<u>127,585</u>	<u>111,159</u>

5. MANAGEMENT AND ADMINISTRATION OF THE CHARITY

	<u>2024</u>	<u>2023</u>
	£	£
Independent Examination Fee	480	444
Printing and Stationery	558	1,036
	<u>1,038</u>	<u>1,480</u>

ST. CATHERINE'S HODDESDON C. OF E. PRIVATE NURSERY SCHOOL
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 AUGUST 2024

6. EQUIPMENT AND TEACHING RESOURCES

	<u>2024</u>
	£
Cost at 1st September 2018	20,697
Additions in Year	-
Disposals	-
	<u>20,697</u>
Cost at 31st August 2019	<u>20,697</u>
Depreciation at 1st September 2018	19,943
Charge for Year	251
Disposals	-
	<u>20,194</u>
Depreciation at 31st August 2019	<u>20,194</u>
Net Book Value at 1st September 2018	<u>1,131</u>
Net Book Value at 31st August 2019	<u>503</u>
Net Book Value at 31st August 2020	<u>336</u>
Net Book Value at 31st August 2021	<u>224</u>
Net Book Value at 31st August 2022	<u>149</u>
Net Book Value at 31st August 2023	<u>99</u>
Net Book Value at 31st August 2024	<u>66</u>

7. PREMISES EXPENDITURE

	<u>2024</u>
	£
Cost at 1st September 2018	
Outside Play Area	10,265
Building Renovation	55,181
	<u>65,446</u>
Additions in year	-
Cost at 31st August 2019	<u>65,446</u>
Depreciation as at 1st September 2018	52,356
Charge for the year	6,545
	<u>58,901</u>
Depreciation at 31st August 2019	<u>58,901</u>
Net Book Value at 1st September 2018	<u>13,090</u>
Net Book Value at 31st August 2019	<u>6,545</u>
Net Book Value at 31st August 2020	<u>-</u>

ST. CATHERINE'S HODDESDON C. OF E. PRIVATE NURSERY SCHOOL
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 AUGUST 2024

8. DEBTORS

	<u>2024</u>	<u>2023</u>
	£	£
PAYE and National Insurance	-	-
	-----	-----
	<u>-</u>	<u>-</u>

9. PREPAYMENTS

	<u>2024</u>	<u>2023</u>
	£	£
Rent	173	173
	-----	-----
	<u>173</u>	<u>173</u>

10. CREDITORS - Payable within One Year

	<u>2024</u>	<u>2023</u>
	£	£
Pension	377	344
PAYE and National Insurance	832	216
Independent Examiner Fee	480	444
Payroll Administrative Charges	636	624
	-----	-----
	<u>2,325</u>	<u>1,628</u>

11. TRUSTEES' EXPENDITURE

No expenses were reimbursed to members of the Executive Committee.

No members of the Executive Committee nor any person connected with them has received or is due to receive any remuneration for the year, directly or indirectly from the Charity's funds.

ST. CATHERINE'S C OF E PRIVATE NURSERY SCHOOL

England & Wales - Charity number 1048973

Accounts

(Charity Registration number 1048973)

ST. CATHERINE'S HODDESDON C. OF E.

PRIVATE NURSERY SCHOOL

ANNUAL REPORT AND ACCOUNTS

YEAR ENDED 31 AUGUST 2023

**ST. CATHERINE'S HODDESDON C. OF E. PRIVATE NURSERY SCHOOL
LEGAL AND ADMINISTRATIVE INFORMATION
YEAR ENDED 31 AUGUST 2023**

St. Catherine's Hoddesdon C. Of E. Private Nursery School was founded in 1995. Its constitutional and operational procedures are set out in the governing document that were last amended in April 2005. It is a registered charity and the Registration Number is 1048973.

Trustees:

Jane Acreman - Chairperson
Kealey White - Vice Chair
Leigh Davies - Secretary
Kerry O'Rourke
Amanda Griggs
Lynette Bell
Carly Szemiako

Treasurer/Administrator:

Mrs S Dixon

Independent Examiner:

Sean Clark
Southwell, Tyrrell & Co.
Chartered Accountants
41 Baldock Street
Ware
Herts
SG12 9DH

Bankers:

National Westminster Bank Plc.
Hoddesdon
Chatham Customer Service Centre
Western Avenue Waterside Court
Chatham
ME4 4RT

Registered Address:

Haslewood Avenue
Hoddesdon
Herts
EN11 8HT

**ST. CATHERINE'S HODDESDON C. OF E. PRIVATE NURSERY SCHOOL
TRUSTEES' REPORT
YEAR ENDED 31 AUGUST 2023**

The Trustees have pleasure in presenting their Annual Financial Statements for the year ended 31 August 2023. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) and with the requirements of FRS 102.

OBJECTIVES & ACTIVITIES

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 nursery provides sessional childcare for children aged between 2 years 6 months to school age.

FINANCIAL REVIEW

The Charity derives its income mainly from the government grants and the fees.

The government grants and the fees received were decreased during the year. The overall income decreased by £44,150 to £121,757.

The total expenditure increased during the year by £1,102 to £139,930.

The overall funds available for the Trustees, of which is all unrestricted, decreased by £18,173 to £45,894.

RESERVES

The Trustees consider the net assets at 31 August 2023 as representing the reserves held for future charitable purposes as all monies are held in unrestricted funds.

RISKS

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

As the nursery receives the majority of its income from the Early Years Education grant provided by the Government any significant fall in value could be a potential risk to the continuation of the nursery in its current format.

Children numbers tend to be lower in the autumn term (Sept – Dec) but increase for the spring/summer terms.

In order to maintain a strong financial base the nursery needs to meet its quota of at least 25 children per session for the final 2 terms to achieve this.

Staff contracts are reviewed to ensure that salary costs are proportionate to children ratio's and spending is carefully monitored.

STRUCTURE, GOVERNANCE AND MANAGEMENT

St. Catherine's Hoddesdon C. Of E. Private Nursery School was founded in 1995. Its constitutional and operational procedures are set out in the charity's constitution that were last amended in April 2005. It is a registered charity and the Registration Number is 1048973. The nursery is registered with OFSTED and also also a member of the Early Years Alliance.

ST. CATHERINE'S HODDESDON C. OF E. PRIVATE NURSERY SCHOOL
TRUSTEES' REPORT
YEAR ENDED 31 AUGUST 2023

The overall management and control of the nursery will rest with the individual members of the management committee. As well as being responsible for the management of the nursery the Committee members are also the charity trustees.

The trustees are drawn from serving members of the management committee of the nursery. Trustees are appointed each year at the Annual General Meeting. Following a clear DBS check and registration with OFSTED the trustees may vote at meetings.

The trustees meet once every half term to discuss performance, children numbers, finance, policy reviews and any matters that have arisen.

Policies, procedures and risk assessments are adopted from the EYA and adapted to the setting. The nursery also takes advice from Hertfordshire County Council.

**ST. CATHERINE'S HODDESDON C. OF E. PRIVATE NURSERY SCHOOL
TRUSTEES' REPORT
YEAR ENDED 31 AUGUST 2023**

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and UK Generally Accepted Accounting Practice.

The law applicable to charities in England & 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 2019 (FRS 102)
- 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.

JUE DIXON
Trustee name

JUE DIXON
Signature

11.06.2024
Date

Signed On behalf of the Board of Trustees

**ST. CATHERINE'S HODDESDON C. OF E. PRIVATE NURSERY SCHOOL
INDEPENDENT EXAMINER'S REPORT
YEAR ENDED 31 AUGUST 2023**

Independent Examiner's Report to the Trustees of St Catherine's Hoddesdon C of E Private Nursery School

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 August 2023 which are set out on pages 6 to 11.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

- accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the accounts do not accord with those records; or
- the accounts do 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.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Sean Clark
Southwell, Tyrrell & Co.
Chartered Accountants
41 Baldock Street
Ware
Herts
SG12 9DH

10 June 2024

ST. CATHERINE'S HODDESDON C. OF E. PRIVATE NURSERY SCHOOL
INCOME AND EXPENDITURE ACCOUNT
YEAR ENDED 31 AUGUST 2023

	<u>Notes</u>	2023			2022
		Unrestricted	Restricted	Total	Total
		Funds	Funds	Funds	Funds
		£	£	£	£
INCOME					
Fees Receivable		13,855	-	13,855	13,702
Grants and Donations	2	107,783	-	107,783	152,088
Fund-raising Events	3	119	-	119	117
Bank Deposit Interest (Net of Income Tax)		-	-	-	-
JRS Grant		-	-	-	-
Total incoming resources		121,757	-	121,757	165,907
EXPENDITURE					
Accommodation		2,400	-	2,400	2,411
Insurance		2,083	-	2,083	2,044
Operational Costs		817	-	817	761
Salaries and National Insurance	4	111,159	-	111,159	114,085
Books and Learning Aids		-	-	-	-
Snacks and Cleaning Supplies		1,616	-	1,616	1,310
Advertising		161	-	161	-
Staff Training		1,064	-	1,064	537
Fees		5,971	-	5,971	3,917
Bank Charges		180	-	180	-
Payroll Administrative Charges		624	-	624	612
Sundry Expenses		2,025	-	2,025	971
Depreciation - Equipment		50	-	50	74
Depreciation - Premises		-	-	-	-
Equipment		2,055	-	2,055	5,744
General Maintenance		7,181	-	7,181	4,369
Telephone		1,064	-	1,064	954
Management and Administration	5	1,480	-	1,480	1,039
Other legal and professional costs		-	-	-	-
Total expenditure		139,930	-	139,930	138,828
Net income/(expenditure) for the year		-18,173	-	-18,173	27,079
Transfer between Funds		-	-	-	-
Net movement in Funds		-18,173	-	-18,173	27,079
Fund Balances at 31 August 2022		64,067	-	64,067	36,988
Fund Balances at 31 August 2023		45,894	-	45,894	64,067

**ST. CATHERINE'S HODDESDON C. OF E. PRIVATE NURSERY SCHOOL
BALANCE SHEET
AT 31 AUGUST 2023**

	<u>Notes</u>	<u>2023</u>		<u>2022</u>	
		£	£	£	£
FIXED ASSETS					
Equipment and Teaching Aids	6	99		149	
Premises Expenditure	7	-		-	
			99		149
CURRENT ASSETS					
Debtors	8	-		-	
Cash In Banks					
Current Account		47,250		65,167	
Savings Account		-		-	
		<u>47,250</u>		<u>65,167</u>	
PREPAYMENTS AND ACCRUED INCOME					
Prepayment- Rent	9	173		173	
		<u>47,423</u>		<u>65,340</u>	
CURRENT LIABILITIES					
Creditors Payable Within One Year	10	<u>1,628</u>		<u>1,422</u>	
NET CURRENT ASSETS			<u>45,795</u>		<u>63,918</u>
NET ASSETS			<u><u>45,894</u></u>		<u><u>64,067</u></u>
REPRESENTED BY:-					
RESTRICTED FUNDS			-		-
UNRESTRICTED FUNDS			45,894		64,067
			<u>45,894</u>		<u>64,067</u>
Total Charity Funds			<u><u>45,894</u></u>		<u><u>64,067</u></u>

SUE DIXON
Trustee name

S. Dixon
Signature

11.06.2024
Date

Signed On behalf of the Board of Trustees

ST. CATHERINE'S HODDESDON C. OF E. PRIVATE NURSERY SCHOOL
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 AUGUST 2023

1. ACCOUNTING POLICIES

- a) The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) and with the requirements of FRS 102.

The St. Catherine's Hoddesdon C. Of E. Private Nursery School meets the definition of a public benefit entity under the FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

- b) In preparing these accounts, the Trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the restatement of comparative items was required.

No such restatements were required.

- c) The Trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

- d) Donations are shown on a cash received basis. No Gift Aid relief was claimed. Interest and dividends income are accounted for on a cash received basis. Interest is received gross. Tax on dividends is no longer recoverable by charities.

- e) Grants and prizes are accounted for on a cash paid basis. All other costs are accounted for on an accrual basis.

- f) Advantage has been taken within the provisions of the Statement of Recommending Practice to show on the Statement of Financial Activities expenditure classifications appropriate to the Charity.

- g) No cash flow statement has been prepared as the Charity falls within the exemption provisions of FRS 102 "Statement of cash flow".

- h) Depreciation is provided on Fixed Assets at the following rates, based on the estimated useful life of these fixed assets and anticipated residual value.

Equipment and Teaching Resources 33 1/3% p.a
(reducing balance basis)

Premises Expenditure has been depreciated over 5 years straight line.

Expenditure on Teaching Aids, which have an estimated life of up to one year is written off to the Income and Expenditure Account in the year of purchase.

2. GRANTS AND DONATIONS

	<u>2023</u>	<u>2022</u>
	£	£
Hertfordshire Education Grants	107,283	149,088
Gift Aid Receipts	-	-
Donations	-	-
Funding Grant	<u>500</u>	<u>3,000</u>
	<u>107,783</u>	<u>152,088</u>

ST. CATHERINE'S HODDESDON C. OF E. PRIVATE NURSERY SCHOOL
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 AUGUST 2023

3. FUND RAISING

	<u>2023</u>	<u>2022</u>
	£	£
Other	-	-
Photo commission	119	117
Less expenditure	-	-
	<u>119</u>	<u>117</u>

4. EMPLOYEES' REMUNERATION

	<u>2023</u>	<u>2022</u>
	£	£
Staff Salaries	109,693	112,651
Employer Pension	1,466	1,434
Employer's National Insurance	-	-
	<u>111,159</u>	<u>114,085</u>

5. MANAGEMENT AND ADMINISTRATION OF THE CHARITY

	<u>2023</u>	<u>2022</u>
	£	£
Independent Examination Fee	444	408
Printing and Stationery	1,036	631
	<u>1,480</u>	<u>1,039</u>

ST. CATHERINE'S HODDESDON C. OF E. PRIVATE NURSERY SCHOOL
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 AUGUST 2023

6. EQUIPMENT AND TEACHING RESOURCES

	<u>2023</u>
	£
Cost at 1st September 2018	20,697
Additions in Year	-
Disposals	-
	<u>20,697</u>
Cost at 31st August 2019	<u>20,697</u>
Depreciation at 1st September 2018	19,943
Charge for Year	251
Disposals	-
	<u>20,194</u>
Depreciation at 31st August 2019	<u>20,194</u>
Net Book Value at 1st September 2018	<u>1,131</u>
Net Book Value at 31st August 2019	<u>503</u>
Net Book Value at 31st August 2020	<u>336</u>
Net Book Value at 31st August 2021	<u>224</u>
Net Book Value at 31st August 2022	<u>149</u>
Net Book Value at 31st August 2023	<u>99</u>

7. PREMISES EXPENDITURE

	<u>2023</u>
	£
Cost at 1st September 2018	
Outside Play Area	10,265
Building Renovation	55,181
	<u>65,446</u>
Additions in year	-
Cost at 31st August 2019	<u>65,446</u>
Depreciation as at 1st September 2018	52,356
Charge for the year	6,545
	<u>58,901</u>
Depreciation at 31st August 2019	<u>58,901</u>
Net Book Value at 1st September 2018	<u>13,090</u>
Net Book Value at 31st August 2019	<u>6,545</u>
Net Book Value at 31st August 2020	<u>-</u>

ST. CATHERINE'S HODDESDON C. OF E. PRIVATE NURSERY SCHOOL
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 AUGUST 2023

8. DEBTORS	<u>2023</u>	<u>2022</u>
	£	£
PAYE and National Insurance	-	-
	<hr/>	<hr/>
	<u>-</u>	<u>-</u>

9. PREPAYMENTS	<u>2023</u>	<u>2022</u>
	£	£
Rent	173	173
	<hr/>	<hr/>
	<u>173</u>	<u>173</u>

10. CREDITORS - Payable within One Year	<u>2023</u>	<u>2022</u>
	£	£
Pension	344	92
PAYE and National Insurance	216	310
Independent Examiner Fee	444	408
Payroll Administrative Charges	624	612
Funding received in advance	-	-
Rent	-	-
	<hr/>	<hr/>
	<u>1,628</u>	<u>1,422</u>

11. TRUSTEES' EXPENDITURE

No expenses were reimbursed to members of the Executive Committee.

No members of the Executive Committee nor any person connected with them has received or is due to receive any remuneration for the year, directly or indirectly from the Charity's funds.

ST. CATHERINE'S C OF E PRIVATE NURSERY SCHOOL

England & Wales - Charity number 1048973

Accounts

(Charity Registration number 1048973)

ST. CATHERINE'S HODDESDON C. OF E.

PRIVATE NURSERY SCHOOL

ANNUAL REPORT AND ACCOUNTS

YEAR ENDED 31 AUGUST 2022

**ST. CATHERINE'S HODDESDON C. OF E. PRIVATE NURSERY SCHOOL
LEGAL AND ADMINISTRATIVE INFORMATION
YEAR ENDED 31 AUGUST 2022**

St. Catherine's Hoddesdon C. Of E. Private Nursery School was founded in 1995. Its constitutional and operational procedures are set out in the governing document that were last amended in April 2005. It is a registered charity and the Registration Number is 1048973.

Trustees:

Jane Acreman - Chairperson
Kealey White - Vice Chair
Leigh Davies - Secretary
Kerry O'Rourke
Amanda Griggs
Lynette Bell
Carly Szemiako

Treasurer/Administrator:

Mrs S Dixon

Independent Examiner:

Sean Clark
Southwell, Tyrrell & Co.
Chartered Accountants
41 Baldock Street
Ware
Herts.
SG12 9DH

Bankers:

National Westminster Bank Plc.
Hoddesdon
Chatham Customer Service Centre
Western Avenue Waterside Court
Chatham
ME4 4RT

Registered Address:

Haslewood Avenue
Hoddesdon
Herts
EN11 8HT

**ST. CATHERINE'S HODDESDON C. OF E. PRIVATE NURSERY SCHOOL
TRUSTEES' REPORT
YEAR ENDED 31 AUGUST 2022**

The Trustees have pleasure in presenting their Annual Financial Statements for the year ended 31 August 2022. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) and with the requirements of FRS 102.

OBJECTIVES & ACTIVITIES

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 nursery provides sessional childcare for children aged between 2 years 6 months to school age.

FINANCIAL REVIEW

The Charity derives its income mainly from the government grants and the fees.

The government grants and the fees received were increased during the year. The overall income increased by £28,772 to £165,907.

The total expenditure increased during the year by £12,723 to £138,828.

The overall funds available for the Trustees, of which is all unrestricted, increased by £27,079 to £64,067.

RESERVES

The Trustees consider the net assets at 31 August 2022 as representing the reserves held for future charitable purposes as all monies are held in unrestricted funds.

RISKS

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

As the nursery receives the majority of its income from the Early Years Education grant provided by the Government any significant fall in value could be a potential risk to the continuation of the nursery in its current format.

Children numbers tend to be lower in the autumn term (Sept – Dec) but increase for the spring/summer terms.

In order to maintain a strong financial base the nursery needs to meet its quota of at least 25 children per session for the final 2 terms to achieve this.

Staff contracts are reviewed to ensure that salary costs are proportionate to children ratio's and spending is carefully monitored.

STRUCTURE, GOVERNANCE AND MANAGEMENT

St. Catherine's Hoddesdon C. Of E. Private Nursery School was founded in 1995. Its constitutional and operational procedures are set out in the charity's constitution that were last amended in April 2005. It is a registered charity and the Registration Number is 1048973. The nursery is registered with OFSTED and also also a member of the Early Years Alliance.

**ST. CATHERINE'S HODDESDON C. OF E. PRIVATE NURSERY SCHOOL
TRUSTEES' REPORT
YEAR ENDED 31 AUGUST 2022**

The overall management and control of the nursery will rest with the individual members of the management committee. As well as being responsible for the management of the nursery the Committee members are also the charity trustees.

The trustees are drawn from serving members of the management committee of the nursery. Trustees are appointed each year at the Annual General Meeting. Following a clear DBS check and registration with OFSTED the trustees may vote at meetings.

The trustees meet once every half term to discuss performance, children numbers, finance, policy reviews and any matters that have arisen.

Policies, procedures and risk assessments are adopted from the EYA and adapted to the setting. The nursery also takes advice from Hertfordshire County Council.

**ST. CATHERINE'S HODDESDON C. OF E. PRIVATE NURSERY SCHOOL
TRUSTEES' REPORT
YEAR ENDED 31 AUGUST 2022**

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and UK Generally Accepted Accounting Practice.

The law applicable to charities in England & 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 2019 (FRS 102)
- 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.

JUE DIXON
Trustee name

JUE DIXON
Signature

06.06.2023
Date

Signed On behalf of the Board of Trustees

**ST. CATHERINE'S HODDESDON C. OF E. PRIVATE NURSERY SCHOOL
INDEPENDENT EXAMINER'S REPORT
YEAR ENDED 31 AUGUST 2022**

Independent Examiner's Report to the Trustees of St Catherine's Hoddesdon C of E Private Nursery School

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 August 2022 which are set out on pages 6 to 11.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

- accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the accounts do not accord with those records; or
- the accounts do 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.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Sean Clark
Southwell, Tyrrell & Co.
Chartered Accountants
41 Baldock Street
Ware
Herts.
SG12 9DH

19 May 2023

ST. CATHERINE'S HODDESDON C. OF E. PRIVATE NURSERY SCHOOL
 INCOME AND EXPENDITURE ACCOUNT
 YEAR ENDED 31 AUGUST 2022

	<u>Notes</u>	<u>2022</u>			<u>2021</u>
		<u>Unrestricted Funds</u>	<u>Restricted Funds</u>	<u>Total Funds</u>	<u>Total Funds</u>
		£	£	£	£
INCOME					
Fees Receivable		13,702	-	13,702	9,588
Grants and Donations	2	152,088	-	152,088	125,694
Fund-raising Events	3	117	-	117	357
Bank Deposit Interest (Net of Income Tax)		-	-	-	-
JRS Grant		-	-	-	1,496
Total incoming resources		165,907	-	165,907	137,135
EXPENDITURE					
Accommodation		2,411	-	2,411	1,809
Insurance		2,044	-	2,044	2,025
Operational Costs		761	-	761	3,911
Salaries and National Insurance	4	114,085	-	114,085	96,743
Books and Learning Aids		-	-	-	-
Snacks and Cleaning Supplies		1,310	-	1,310	1,112
Advertising		-	-	-	30
Staff Training		537	-	537	119
Fees		3,917	-	3,917	2,199
Payroll Administrative Charges		612	-	612	600
Sundry Expenses		971	-	971	1,411
Depreciation - Equipment		74	-	74	112
Depreciation - Premises		-	-	-	-
Equipment		5,744	-	5,744	5,773
General Maintenance		4,369	-	4,369	5,263
Telephone		954	-	954	895
Management and Administration	5	1,039	-	1,039	903
Other legal and professional costs		-	-	-	3,200
Total expenditure		138,828	-	138,828	126,105
Net income/(expenditure) for the year		27,079	-	27,079	11,030
Transfer between Funds		-	-	-	-
Net movement in Funds		27,079	-	27,079	11,030
Fund Balances at 31 August 2021		36,988	-	36,988	25,958
Fund Balances at 31 August 2022		64,067	-	64,067	36,988

ST. CATHERINE'S HODDESDON C. OF E. PRIVATE NURSERY SCHOOL
BALANCE SHEET
AT 31 AUGUST 2022

	<u>Notes</u>	<u>2022</u>		<u>2021</u>	
		£	£	£	£
FIXED ASSETS					
Equipment and Teaching Aids	6	149		224	
Premises Expenditure	7	-		-	
		<u>149</u>		<u>224</u>	
CURRENT ASSETS					
Debtors	8	-		272	
Cash In Banks					
Current Account		65,167		37,792	
Savings Account		-		-	
		<u>65,167</u>		<u>38,064</u>	
PREPAYMENTS AND ACCRUED INCOME					
Prepayment- Rent	9	173		-	
		<u>65,340</u>		<u>38,064</u>	
CURRENT LIABILITIES					
Creditors Payable Within One Year	10	<u>1,422</u>		<u>1,300</u>	
NET CURRENT ASSETS			<u>63,918</u>		<u>36,764</u>
NET ASSETS			<u><u>64,067</u></u>		<u><u>36,988</u></u>
REPRESENTED BY:-					
RESTRICTED FUNDS			-		-
UNRESTRICTED FUNDS			64,067		36,988
			<u>64,067</u>		<u>36,988</u>
Total Charity Funds			<u><u>64,067</u></u>		<u><u>36,988</u></u>

SUE DIXON
Trustee name

S. Dixon
Signature

06.06.2023
Date

Signed On behalf of the Board of Trustees

ST. CATHERINE'S HODDESDON C. OF E. PRIVATE NURSERY SCHOOL
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 AUGUST 2022

1. ACCOUNTING POLICIES

- a) The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) and with the requirements of FRS 102.

The St. Catherine's Hoddesdon C. Of E. Private Nursery School meets the definition of a public benefit entity under the FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

- b) In preparing these accounts, the Trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the restatement of comparative items was required.

No such restatements were required.

- c) The Trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

- d) Donations are shown on a cash received basis. No Gift Aid relief was claimed. Interest and dividends income are accounted for on a cash received basis. Interest is received gross. Tax on dividends is no longer recoverable by charities.

- e) Grants and prizes are accounted for on a cash paid basis. All other costs are accounted for on an accrual basis.

- f) Advantage has been taken within the provisions of the Statement of Recommending Practice to show on the Statement of Financial Activities expenditure classifications appropriate to the Charity.

- g) No cash flow statement has been prepared as the Charity falls within the exemption provisions of FRS 102 "Statement of cash flow".

- h) Depreciation is provided on Fixed Assets at the following rates, based on the estimated useful life of these fixed assets and anticipated residual value.

Equipment and Teaching Resources	33 1/3% p.a (reducing balance basis)
----------------------------------	---

Premises Expenditure has been depreciated over 5 years straight line.

Expenditure on Teaching Aids, which have an estimated life of up to one year is written off to the Income and Expenditure Account in the year of purchase.

2. GRANTS AND DONATIONS

	<u>2022</u>	<u>2021</u>
	£	£
Hertfordshire Education Grants	149,088	125,694
Gift Aid Receipts	-	-
Donations	-	-
Funding Grant	<u>3,000</u>	<u>-</u>
	<u>152,088</u>	<u>125,694</u>

ST. CATHERINE'S HODDESDON C. OF E. PRIVATE NURSERY SCHOOL
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 AUGUST 2022

3. FUND RAISING

	<u>2022</u>	<u>2021</u>
	£	£
Other		108
Photo commission	117	249
Less expenditure	-	-
	<u>117</u>	<u>357</u>

4. EMPLOYEES' REMUNERATION

	<u>2022</u>	<u>2021</u>
	£	£
Staff Salaries	112,651	95,888
Employer Pension	1,434	855
Employer's National Insurance	-	-
	<u>114,085</u>	<u>96,743</u>

5. MANAGEMENT AND ADMINISTRATION OF THE CHARITY

	<u>2022</u>	<u>2021</u>
	£	£
Independent Examination Fee	408	372
Printing and Stationery	631	531
Subscriptions	-	-
	<u>1,039</u>	<u>903</u>

ST. CATHERINE'S HODDESDON C. OF E. PRIVATE NURSERY SCHOOL
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 AUGUST 2022

6. EQUIPMENT AND TEACHING RESOURCES

	<u>2022</u>
	£
Cost at 1st September 2018	20,697
Additions in Year	-
Disposals	<u>-</u>
Cost at 31st August 2019	<u>20,697</u>
Depreciation at 1st September 2018	19,943
Charge for Year	251
Disposals	<u>-</u>
Depreciation at 31st August 2019	<u>20,194</u>
Net Book Value at 1st September 2018	<u>1,131</u>
Net Book Value at 31st August 2019	<u>503</u>
Net Book Value at 31st August 2020	<u>336</u>
Net Book Value at 31st August 2021	<u>224</u>
Net Book Value at 31st August 2022	<u>149</u>

7. PREMISES EXPENDITURE

	<u>2022</u>
	£
Cost at 1st September 2018	
Outside Play Area	10,265
Building Renovation	<u>55,181</u>
	65,446
Additions in year	-
Cost at 31st August 2019	<u>65,446</u>
Depreciation as at 1st September 2018	52,356
Charge for the year	<u>6,545</u>
Depreciation at 31st August 2019	<u>58,901</u>
Net Book Value at 1st September 2018	<u>13,090</u>
Net Book Value at 31st August 2019	<u>6,545</u>
Net Book Value at 31st August 2020	<u>-</u>

**ST. CATHERINE'S HODDESDON C. OF E. PRIVATE NURSERY SCHOOL
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 AUGUST 2022**

8. DEBTORS	<u>2022</u>	<u>2021</u>
	£	£
PAYE and National Insurance	-	272
	<hr/>	<hr/>
	<u><u>-</u></u>	<u><u>272</u></u>

9. PREPAYMENTS	<u>2022</u>	<u>2021</u>
	£	£
Rent	173	-
	<hr/>	<hr/>
	<u><u>173</u></u>	<u><u>-</u></u>

10. CREDITORS - Payable within One Year	<u>2022</u>	<u>2021</u>
	£	£
Pension	92	157
PAYE and National Insurance	310	-
Independent Examiner Fee	408	372
Payroll Administrative Charges	612	600
Funding received in advance	-	-
Rent	-	171
	<hr/>	<hr/>
	<u><u>1,422</u></u>	<u><u>1,300</u></u>

11. TRUSTEES' EXPENDITURE

No expenses were reimbursed to members of the Executive Committee.

No members of the Executive Committee nor any person connected with them has received or is due to receive any remuneration for the year, directly or indirectly from the Charity's funds.

ST. CATHERINE'S C OF E PRIVATE NURSERY SCHOOL

England & Wales - Charity number 1048973

Accounts

(Charity Registration number 1048973)

ST. CATHERINE'S HODDESDON C. OF E.

PRIVATE NURSERY SCHOOL

ANNUAL REPORT AND ACCOUNTS

YEAR ENDED 31 AUGUST 2021

**ST. CATHERINE'S HODDESDON C. OF E. PRIVATE NURSERY SCHOOL
LEGAL AND ADMINISTRATIVE INFORMATION
YEAR ENDED 31 AUGUST 2021**

St. Catherine's Hoddesdon C. Of E. Private Nursery School was founded in 1995. Its constitutional and operational procedures are set out in the governing document that were last amended in April 2005. It is a registered charity and the Registration Number is 1048973.

Trustees:

Jane Acreman - Chairperson
Kealey White - Vice Chair
Leigh Davies - Secretary
Kerry O'Rourke
Sheralee Reed
Amanda Griggs
Lynette Bell
Carly Clifft

Treasurer/Administrator:

Mrs S Dixon

Independent Examiner:

Sean Clark
Southwell, Tyrrell & Co.
Chartered Accountants
41 Baldock Street
Ware
Herts.
SG12 9DH

Bankers:

National Westminster Bank Plc.
Hoddesdon
Chatham Customer Service Centre
Western Avenue Waterside Court
Chatham
ME4 4RT

Registered Address:

Haslewood Avenue
Hoddesdon
Herts
EN11 8HT

**ST. CATHERINE'S HODDESDON C. OF E. PRIVATE NURSERY SCHOOL
TRUSTEES' REPORT
YEAR ENDED 31 AUGUST 2021**

The Trustees have pleasure in presenting their Annual Financial Statements for the year ended 31 August 2021. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) and with the requirements of FRS 102.

OBJECTIVES & ACTIVITIES

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 nursery provides sessional childcare for children aged between 2 years 6 months to school age.

FINANCIAL REVIEW

The Charity derives its income mainly from the government grants and the fees.

The government grants and the fees received were increased during the year. The overall income increased by £20,892 to £137,135.

The total expenditure increased during the year by £7,709 to £126,105.

The overall funds available for the Trustees, of which is all unrestricted, increased by £11,030 to £36,988.

RESERVES

The Trustees consider the net assets at 31 August 2021 as representing the reserves held for future charitable purposes as all monies are held in unrestricted funds.

RISKS

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

As the nursery receives the majority of its income from the Early Years Education grant provided by the Government any significant fall in value could be a potential risk to the continuation of the nursery in its current format.

Children numbers tend to be lower in the autumn term (Sept – Dec) but increase for the spring/summer terms.

In order to maintain a strong financial base the nursery needs to meet its quota of at least 25 children per session for the final 2 terms to achieve this.

Staff contracts are reviewed to ensure that salary costs are proportionate to children ratio's and spending is carefully monitored.

STRUCTURE, GOVERNANCE AND MANAGEMENT

St. Catherine's Hoddesdon C. Of E. Private Nursery School was founded in 1995. Its constitutional and operational procedures are set out in the charity's constitution that were last amended in April 2005. It is a registered charity and the Registration Number is 1048973. The nursery is registered with OFSTED and also also a member of the Early Years Alliance.

**ST. CATHERINE'S HODDESDON C. OF E. PRIVATE NURSERY SCHOOL
TRUSTEES' REPORT
YEAR ENDED 31 AUGUST 2021**

The overall management and control of the nursery will rest with the individual members of the management committee. As well as being responsible for the management of the nursery the Committee members are also the charity trustees.

The trustees are drawn from serving members of the management committee of the nursery. Trustees are appointed each year at the Annual General Meeting. Following a clear DBS check and registration with OFSTED the trustees may vote at meetings.

The trustees meet once every half term to discuss performance, children numbers, finance, policy reviews and any matters that have arisen.

Policies, procedures and risk assessments are adopted from the EYA and adapted to the setting. The nursery also takes advice from Hertfordshire County Council.

ST. CATHERINE'S HODDESDON C. OF E. PRIVATE NURSERY SCHOOL
TRUSTEES' REPORT
YEAR ENDED 31 AUGUST 2021

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and UK Generally Accepted Accounting Practice.

The law applicable to charities in England & 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 2019 (FRS 102)
- 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.

SUE DIXON
Trustee name


Signature

10.05.2022
Date

Signed On behalf of the Board of Trustees

**ST. CATHERINE'S HODDESDON C. OF E. PRIVATE NURSERY SCHOOL
INDEPENDENT EXAMINER'S REPORT
YEAR ENDED 31 AUGUST 2021**

Independent Examiner's Report to the Trustees of St Catherine's Hoddesdon C of E Private Nursery School

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 August 2021 which are set out on pages 6 to 11.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

- accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the accounts do not accord with those records; or
- the accounts do 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.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Sean Clark
Southwell, Tyrrell & Co.
Chartered Accountants
41 Baldock Street
Ware
Herts.
SG12 9DH

28 April 2022

ST. CATHERINE'S HODDESDON C. OF E. PRIVATE NURSERY SCHOOL
INCOME AND EXPENDITURE ACCOUNT
YEAR ENDED 31 AUGUST 2021

	<u>Notes</u>	2021			2020
		Unrestricted Funds £	Restricted Funds £	Total Funds £	Total Funds £
INCOME					
Fees Receivable		9,588	-	9,588	5,399
Grants and Donations	2	125,694	-	125,694	110,328
Fund-raising Events	3	357	-	357	-
Bank Deposit Interest (Net of Income Tax)		-	-	-	-
JRS Grant		1,496		1,496	516.00
Total incoming resources		137,135	-	137,135	116,243
EXPENDITURE					
Accommodation		1,809	-	1,809	2,000
Insurance		2,025	-	2,025	1,603
Operational Costs		3,911	-	3,911	540
Salaries and National Insurance	4	96,743	-	96,743	90,949
Books and Learning Aids		-	-	-	-
Snacks and Cleaning Supplies		1,112	-	1,112	1,367
Advertising		30	-	30	34
Staff Training		119	-	119	546
Fees		2,199	-	2,199	2,618
Payroll Administrative Charges		600	-	600	588
Sundry Expenses		1,411	-	1,411	619
Depreciation - Equipment		112	-	112	167
Depreciation - Premises		-	-	-	6,545
Equipment		5,773	-	5,773	3,015
General Maintenance		5,263	-	5,263	5,632
Telephone		895	-	895	817
Management and Administration	5	903	-	903	1,356
Other legal and professional costs		3,200		3,200	-
Total expenditure		126,105	-	126,105	118,396
Net income/(expenditure) for the year		11,030	-	11,030	-2,153
Transfer between Funds		-	-	-	-
Net movement in Funds		11,030	-	11,030	-2,153
Fund Balances at 31 August 2020		25,958	-	25,958	28,111
Fund Balances at 31 August 2021		36,988	-	36,988	25,958

**ST. CATHERINE'S HODDESDON C. OF E. PRIVATE NURSERY SCHOOL
BALANCE SHEET
AT 31 AUGUST 2021**

	<u>Notes</u>	<u>2021</u>		<u>2020</u>	
		£	£	£	£
FIXED ASSETS					
Equipment and Teaching Aids	6	224		336	
Premises Expenditure	7	-		-	
		<u>224</u>	224	<u>336</u>	336
CURRENT ASSETS					
Debtors	8	272		-	
Cash In Banks					
Current Account		37,792		26,909	
Savings Account		-		-	
		<u>38,064</u>		<u>26,909</u>	
CURRENT LIABILITIES					
Creditors Payable Within					
One Year	9	1,300		1,287	
NET CURRENT ASSETS			<u>36,764</u>		<u>25,622</u>
NET ASSETS			<u><u>36,988</u></u>		<u><u>25,958</u></u>
REPRESENTED BY:-					
RESTRICTED FUNDS			-		-
UNRESTRICTED FUNDS			36,988		25,958
Total Charity Funds			<u><u>36,988</u></u>		<u><u>25,958</u></u>

SUE DIXON
Trustee name


Signature

10.05.2022
Date

Signed On behalf of the Board of Trustees

ST. CATHERINE'S HODDESDON C. OF E. PRIVATE NURSERY SCHOOL
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 AUGUST 2021

1. ACCOUNTING POLICIES

- a) The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) and with the requirements of FRS 102.

The St. Catherine's Hoddesdon C. Of E. Private Nursery School meets the definition of a public benefit entity under the FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

- b) In preparing these accounts, the Trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the restatement of comparative items was required.

No such restatements were required.

- c) The Trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

- d) Donations are shown on a cash received basis. No Gift Aid relief was claimed. Interest and dividends income are accounted for on a cash received basis. Interest is received gross. Tax on dividends is no longer recoverable by charities.

- e) Grants and prizes are accounted for on a cash paid basis. All other costs are accounted for on an accrual basis.

- f) Advantage has been taken within the provisions of the Statement of Recommending Practice to show on the Statement of Financial Activities expenditure classifications appropriate to the Charity.

- g) No cash flow statement has been prepared as the Charity falls within the exemption provisions of FRS 102 "Statement of cash flow".

- h) Depreciation is provided on Fixed Assets at the following rates, based on the estimated useful life of these fixed assets and anticipated residual value.

Equipment and Teaching Resources 33 1/3% p.a
(reducing balance basis)

Premises Expenditure has been depreciated over 5 years straight line.

Expenditure on Teaching Aids, which have an estimated life of up to one year is written off to the Income and Expenditure Account in the year of purchase.

2. GRANTS AND DONATIONS

	<u>2021</u>	<u>2020</u>
	£	£
Hertfordshire Education Grants	125,694	110,328
Gift Aid Receipts	-	-
Donations	-	-
	<u>125,694</u>	<u>110,328</u>

ST. CATHERINE'S HODDESDON C. OF E. PRIVATE NURSERY SCHOOL
 NOTES TO THE FINANCIAL STATEMENTS
 YEAR ENDED 31 AUGUST 2021

3. FUND RAISING

	<u>2021</u>	<u>2020</u>
	£	£
Other	108	-
Photo commission	249	-
Less expenditure	<u>-</u>	<u>-</u>
	<u>357</u>	<u>-</u>

4. EMPLOYEES' REMUNERATION

	<u>2021</u>	<u>2020</u>
	£	£
Staff Salaries	95,888	90,240
Employer Pension	855	709
Employer's National Insurance	-	-
	<u>96,743</u>	<u>90,949</u>

5. MANAGEMENT AND ADMINISTRATION OF THE CHARITY

	<u>2021</u>	<u>2020</u>
	£	£
Independent Examination Fee	372	342
Printing and Stationery	531	1,014
Subscriptions	-	-
	<u>903</u>	<u>1,356</u>

ST. CATHERINE'S HODDESDON C. OF E. PRIVATE NURSERY SCHOOL
 NOTES TO THE FINANCIAL STATEMENTS
 YEAR ENDED 31 AUGUST 2021

6. EQUIPMENT AND TEACHING RESOURCES

	<u>2021</u>
	£
Cost at 1st September 2018	20,697
Additions in Year	-
Disposals	<u>-</u>
Cost at 31st August 2019	<u>20,697</u>
Depreciation at 1st September 2018	19,943
Charge for Year	251
Disposals	<u>-</u>
Depreciation at 31st August 2019	<u>20,194</u>
Net Book Value at 1st September 2018	<u>1,131</u>
Net Book Value at 31st August 2019	<u>503</u>
Net Book Value at 31st August 2020	<u>336</u>
Net Book Value at 31st August 2021	<u>224</u>

7. PREMISES EXPENDITURE

	<u>2021</u>
	£
Cost at 1st September 2018	
Outside Play Area	10,265
Building Renovation	<u>55,181</u>
	65,446
Additions in year	-
Cost at 31st August 2019	<u>65,446</u>
Depreciation as at 1st September 2018	52,356
Charge for the year	<u>6,545</u>
Depreciation at 31st August 2019	<u>58,901</u>
Net Book Value at 1st September 2018	<u>13,090</u>
Net Book Value at 31st August 2019	<u>6,545</u>
Net Book Value at 31st August 2020	<u>-</u>

ST. CATHERINE'S HODDESDON C. OF E. PRIVATE NURSERY SCHOOL
 NOTES TO THE FINANCIAL STATEMENTS
 YEAR ENDED 31 AUGUST 2021

8. DEBTORS	<u>2021</u> £	<u>2020</u> £
PAYE and National Insurance	272	-
	<hr/>	<hr/>
	<u>272</u>	<u>-</u>

9. CREDITORS - Payable within One Year	<u>2021</u> £	<u>2020</u> £
Pension	157	104
PAYE and National Insurance	-	221
Independent Examiner Fee	372	342
Payroll Administrative Charges	600	588
Funding received in advance	-	-
Rent	171	32
	<hr/>	<hr/>
	<u>1,300</u>	<u>1,287</u>

10. TRUSTEES' EXPENDITURE

No expenses were reimbursed to members of the Executive Committee.

No members of the Executive Committee nor any person connected with them has received or is due to receive any remuneration for the year, directly or indirectly from the Charity's funds.

ST. CATHERINE'S C OF E PRIVATE NURSERY SCHOOL

England & Wales - Charity number 1048973

Accounts

(Charity Registration number 1048973)

ST. CATHERINE'S HODDESDON C. OF E.

PRIVATE NURSERY SCHOOL

ANNUAL REPORT AND ACCOUNTS

YEAR ENDED 31 AUGUST 2020

**ST. CATHERINE'S HODDESDON C. OF E. PRIVATE NURSERY SCHOOL
LEGAL AND ADMINISTRATIVE INFORMATION
YEAR ENDED 31 AUGUST 2020**

St. Catherine's Hoddesdon C. Of E. Private Nursery School was founded in 1995. Its constitutional and operational procedures are set out in the governing document that were last amended in April 2005. It is a registered charity and the Registration Number is 1048973.

Trustees:

Jane Acreman - Chairperson
Kealey White - Vice Chair
Leigh Davies - Secretary
Kerry O'rourke
Sheralee Reed
Amanda Griggs
Lynette Bell
Carly Clift

Treasurer/Administrator:

Mrs S Dixon

Independent Examiner:

Sean Clark
Southwell, Tyrrell & Co.
Chartered Accountants
41 Baldock Street
Ware
Herts.
SG12 9DH

Bankers:

National Westminster Bank Plc.
Hoddesdon
Chatham Customer Service Centre
Western Avenue Waterside Court
Chatham
ME4 4RT

Registered Address:

Haslewood Avenue
Hoddesdon
Herts
EN11 8HT

**ST. CATHERINE'S HODDESDON C. OF E. PRIVATE NURSERY SCHOOL
TRUSTEES' REPORT
YEAR ENDED 31 AUGUST 2020**

The Trustees have pleasure in presenting their Annual Financial Statements for the year ended 31 August 2020. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) and with the requirements of FRS 102.

OBJECTIVES & ACTIVITIES

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 nursery provides sessional childcare for children aged between 2 years 6 months to school age

FINANCIAL REVIEW

The Charity derives its income mainly from the government grants and the fees.

The government grants and the fees received were increased during the year. The overall income increased by £1,489 to £116,243.

The total expenditure decreased during the year by £3,044 to £118,396.

The overall funds available for the Trustees, of which is all unrestricted, decreased by £2,153 to £25,958.

RESERVES

The Trustees consider the net assets at 31 August 2020 as representing the reserves held for future charitable purposes as all monies are held in unrestricted funds.

RISKS

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

As the nursery receives the majority of its income from the Early Years Education grant provided by the Government any significant fall in value could be a potential risk to the continuation of the nursery in its current format.

Children numbers tend to be lower in the autumn term (Sept – Dec) but increase for the spring/summer terms.

In order to maintain a strong financial base the nursery needs to meet its quota of at least 25 children per session for the final 2 terms to achieve this.

Staff contracts are reviewed to ensure that salary costs are proportionate to children ratio's and spending is carefully monitored.

STRUCTURE, GOVERNANCE AND MANAGEMENT

St. Catherine's Hoddesdon C. Of E. Private Nursery School was founded in 1995. Its constitutional and operational procedures are set out in the charity's constitution that were last amended in April 2005. It is a registered charity and the Registration Number is 1048973. The nursery is registered with OFSTED and also also a member of the Early Years Alliance.

ST. CATHERINE'S HODDESDON C. OF E. PRIVATE NURSERY SCHOOL
TRUSTEES' REPORT
YEAR ENDED 31 AUGUST 2020

The overall management and control of the nursery will rest with the individual members of the management committee. As well as being responsible for the management of the nursery the Committee members are also the charity trustees.

The trustees are drawn from serving members of the management committee of the nursery. Trustees are appointed each year at the Annual General Meeting. Following a clear DBS check and registration with OFSTED the trustees may vote at meetings.

The trustees meet once every half term to discuss performance, children numbers, finance, policy reviews and any matters that have arisen.

Policies, procedures and risk assessments are adopted from the EYA and adapted to the setting. The nursery also takes advice from Hertfordshire County Council.

**ST. CATHERINE'S HODDESDON C. OF E. PRIVATE NURSERY SCHOOL
TRUSTEES' REPORT
YEAR ENDED 31 AUGUST 2020**

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and UK Generally Accepted Accounting Practice.

The law applicable to charities in England & 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 2019 (FRS 102)
- 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.

SUE DIXON
Trustee name


Signature

12.05.2021
Date

Signed On behalf of the Board of Trustees

**ST. CATHERINE'S HODDESDON C. OF E. PRIVATE NURSERY SCHOOL
INDEPENDENT EXAMINER'S REPORT
YEAR ENDED 31 AUGUST 2020**

Independent Examiner's Report to the Trustees of St Catherine's Hoddesdon C of E Private Nursery School

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 August 2020 which are set out on pages 6 to 11.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

- accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the accounts do not accord with those records; or
- the accounts do 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.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Sean Clark
Southwell, Tyrrell & Co.
Chartered Accountants
41 Baldock Street
Ware
Herts.
SG12 9DH

07 May 2021

ST. CATHERINE'S HODDESDON C. OF E. PRIVATE NURSERY SCHOOL
 INCOME AND EXPENDITURE ACCOUNT
 YEAR ENDED 31 AUGUST 2020

	Notes	2020			2019
		Unrestricted	Restricted	Total	Total
		Funds	Funds	Funds	Funds
		£	£	£	£
INCOME					
Fees Receivable		5,399	-	5,399	12,026
Grants and Donations	2	110,328	-	110,328	102,600
Fund-raising Events	3	-	-	-	128
Bank Deposit Interest (Net of Income Tax)		-	-	-	-
JRS Grant		516	-	516	-
Total incoming resources		116,243	-	116,243	114,754
EXPENDITURE					
Accommodation		2,000	-	2,000	2,000
Insurance		1,603	-	1,603	2,103
Operational Costs		540	-	540	1,064
Salaries and National Insurance	4	90,949	-	90,949	90,744
Books and Learning Aids		-	-	-	-
Snacks and Cleaning Supplies		1,367	-	1,367	2,224
Advertising		34	-	34	59
Staff Training		546	-	546	812
Fees		2,618	-	2,618	2,901
Payroll Administrative Charges		588	-	588	576
Sundry Expenses		619	-	619	637
Depreciation - Equipment		167	-	167	251
Depreciation - Premises		6,545	-	6,545	6,545
Equipment		3,015	-	3,015	2,603
General Maintenance		5,632	-	5,632	6,820
Telephone		817	-	817	815
Management and Administration	5	1,356	-	1,356	1,286
Total expenditure		118,396	-	118,396	121,440
Net income/(expenditure) for the year		-2,153	-	-2,153	-6,686
Transfer between Funds		-	-	-	-
Net movement in Funds		-2,153	-	-2,153	-6,686
Fund Balances at 31 August 2019		28,111	-	28,111	34,797
Fund Balances at 31 August 2020		25,958	-	25,958	28,111

**ST. CATHERINE'S HODDESDON C. OF E. PRIVATE NURSERY SCHOOL
BALANCE SHEET
AT 31 AUGUST 2020**

	<u>Notes</u>	<u>2020</u>		<u>2019</u>	
		£	£	£	£
FIXED ASSETS					
Equipment and Teaching Aids	6	336		503	
Premises Expenditure	7	-		6,545	
		<u>336</u>	336	<u>7,048</u>	7,048
CURRENT ASSETS					
Debtors		-		-	
Cash In Banks					
Current Account		26,909		22,760	
Savings Account		-		-	
		<u>26,909</u>		<u>22,760</u>	
CURRENT LIABILITIES					
Creditors Payable Within One Year	8	<u>1,287</u>		<u>1,697</u>	
NET CURRENT ASSETS			<u>25,622</u>		<u>21,063</u>
NET ASSETS			<u><u>25,958</u></u>		<u><u>28,111</u></u>
REPRESENTED BY:-					
RESTRICTED FUNDS			-		-
UNRESTRICTED FUNDS			25,958		28,111
			<u>25,958</u>		<u>28,111</u>
Total Charity Funds			<u><u>25,958</u></u>		<u><u>28,111</u></u>

SUE DIXON
Trustee name

SUE DIXON
Signature

12.05.2021
Date

Signed On behalf of the Board of Trustees

ST. CATHERINE'S HODDESDON C. OF E. PRIVATE NURSERY SCHOOL
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 AUGUST 2020

1. ACCOUNTING POLICIES

- a) The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) and with the requirements of FRS 102.

The St. Catherine's Hoddesdon C. Of E. Private Nursery School meets the definition of a public benefit entity under the FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

- b) In preparing these accounts, the Trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the restatement of comparative items was required.

No such restatements were required.

- c) The Trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

- d) Donations are shown on a cash received basis. No Gift Aid relief was claimed. Interest and dividends income are accounted for on a cash received basis. Interest is received gross. Tax on dividends is no longer recoverable by charities.

- e) Grants and prizes are accounted for on a cash paid basis. All other costs are accounted for on an accrual basis.

- f) Advantage has been taken within the provisions of the Statement of Recommending Practice to show on the Statement of Financial Activities expenditure classifications appropriate to the Charity.

- g) No cash flow statement has been prepared as the Charity falls within the exemption provisions of FRS 102 "Statement of cash flow".

- h) Depreciation is provided on Fixed Assets at the following rates, based on the estimated useful life of these fixed assets and anticipated residual value.

Equipment and Teaching Resources	33 1/3% p.a
	(reducing balance basis)

Premises Expenditure has been depreciated over 5 years straight line.

Expenditure on Teaching Aids, which have an estimated life of up to one year is written off to the Income and Expenditure Account in the year of purchase.

2. GRANTS AND DONATIONS

	<u>2020</u>	<u>2019</u>
	£	£
Hertfordshire Education Grants	110,328	102,600
Gift Aid Receipts	-	-
Donations	-	-
	<u>110,328</u>	<u>102,600</u>

ST. CATHERINE'S HODDESDON C. OF E. PRIVATE NURSERY SCHOOL
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 AUGUST 2020

3. FUND RAISING

	<u>2020</u>	<u>2019</u>
	£	£
Other	-	-
Photo commission	-	128
Less expenditure	<u>-</u>	<u>-</u>
	<u>-</u>	<u>128</u>

4. EMPLOYEES' REMUNERATION

	<u>2020</u>	<u>2019</u>
	£	£
Staff Salaries	90,240	90,052
Employer Pension	709	622
Employer's National Insurance	-	70
	<u>90,949</u>	<u>90,744</u>

5. MANAGEMENT AND ADMINISTRATION OF THE CHARITY

	<u>2020</u>	<u>2019</u>
	£	£
Independent Examination Fee	342	312
Printing and Stationery	1,014	924
Subscriptions	-	50
	<u>1,356</u>	<u>1,286</u>

ST. CATHERINE'S HODDESDON C. OF E. PRIVATE NURSERY SCHOOL
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 AUGUST 2020

6. EQUIPMENT AND TEACHING RESOURCES

	<u>2020</u>
	£
Cost at 1st September 2018	20,697
Additions in Year	-
Disposals	<u>-</u>
Cost at 31st August 2019	<u>20,697</u>
Depreciation at 1st September 2018	19,943
Charge for Year	251
Disposals	<u>-</u>
Depreciation at 31st August 2019	<u>20,194</u>
Net Book Value at 1st September 2018	<u>1,131</u>
Net Book Value at 31st August 2019	<u>503</u>
Net Book Value at 31st August 2020	<u>336</u>

7. PREMISES EXPENDITURE

	<u>2020</u>
	£
Cost at 1st September 2018	
Outside Play Area	10,265
Building Renovation	<u>55,181</u>
	65,446
Additions in year	-
Cost at 31st August 2019	<u>65,446</u>
Depreciation as at 1st September 2018	52,356
Charge for the year	<u>6,545</u>
Depreciation at 31st August 2019	<u>58,901</u>
Net Book Value at 1st September 2018	<u>13,090</u>
Net Book Value at 31st August 2019	<u>6,545</u>
Net Book Value at 31st August 2020	<u>-</u>

ST. CATHERINE'S HODDESDON C. OF E. PRIVATE NURSERY SCHOOL
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 AUGUST 2020

8. CREDITORS - Payable within One Year

	<u>2020</u>	<u>2019</u>
	£	£
Pension	104	161
PAYE and National Insurance	221	115
Independent Examiner Fee	342	312
Payroll Administrative Charges	588	576
Funding received in advance	-	-
Rent	32	533
	<hr/>	<hr/>
	<u>1,287</u>	<u>1,697</u>

9. TRUSTEES' EXPENDITURE

No expenses were reimbursed to members of the Executive Committee.

No members of the Executive Committee nor any person connected with them has received or is due to receive any remuneration for the year, directly or indirectly from the Charity's funds.