

**REGISTERED CHARITY NUMBER: 1069874**

**HOUGHTON NURSERY GROUP**  
**REPORT OF THE TRUSTEES AND**  
**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 AUGUST 2021**

Tattersall Bailey  
Chartered Accountants  
14A Main Street  
Cockermouth  
Cumbria  
CA13 9LQ

## **HOUGHTON NURSERY GROUP**

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## **HOUGHTON NURSERY GROUP**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2021**

The trustees present their report with the financial statements of the charity for the year ended 31 August 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice 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).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

##### **Objectives**

The charity's objectives are set out in its governing document and include the provision of nursery education for pre-school children and full wrap-around day care for two and a half to eleven-year olds within the local community - also the provision of a holiday club for two and a half to eleven year old children from a wider community during school holidays.

##### **Activities**

In planning our activities for the year, we keep in mind the Charity Commission's guidance on public benefit at our trustees' meetings.

We demonstrate our involvement with the community through our daily activities. We help educate and develop the children's social skills whilst ensuring their physical and emotional needs are met. We have close links with our travelling community as we strive to be all inclusive welcoming children from all backgrounds, faith and gender into our setting.

##### **Additional details of objectives and activities**

No grants are made by the charity. Though we are a small charity ourselves, we involve the children in activities to raise funds for other charities. This year we have supported Children in Need, Save the Children and made up boxes for the Shoe Box Appeal.

A great contribution is made by our committee members who volunteer their time and energy. Without their valuable contribution we would not be able to achieve so much.

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities**

Due to the pandemic we have had to put all fundraising events on hold. However, we did raise some money with a Christmas Chocolate hamper and photograph commission. We also continued to raise funds throughout the year through the Nathan's Waste scheme where donations of clothing are collected in our new outdoor waste collection bank in exchange for payment.

In support of our community we continue to run the Holiday Club during the Christmas break to help local parents at this busy time

The annual Christmas party for the after-school children was cancelled though we were able to give out party bags funded by a kind donation from a parent. The nursery children enjoyed a Christmas party where they had a visit from Santa, through the window social distancing maintained. It was a great success.

We have further cut back on the use of paper, making ourselves even more environmentally friendly. We continue to use our email system to keep parents informed about activities. We also continue to use Tapestry, an online record keeping system for each child, which means parents have easy quick access to their child's development and reports instead of waiting upon hand written information.

Unfortunately as stated earlier due to Covid19 fundraising in the current pandemic is not possible.

# **HOUGHTON NURSERY GROUP**

## **REPORT OF THE TRUSTEES**

### **FOR THE YEAR ENDED 31 AUGUST 2021**

#### **FINANCIAL REVIEW**

We hold monies in our high interest account of £88410.63, all of which is unrestricted funds. The financial security depends upon the number of children attending our setting and also external economic conditions and changes.

The committee has set a reserve policy which requires approximately six months running costs. Though we remain confident of the future this ensures that our core activities can continue during any period of unforeseen difficulties.

We also transferred £20k to our community account with the intentions of completing some interior and exterior improvements. A further £3k was transferred in respect of donated funds received in July from a nursery that unfortunately closed. These funds will be used to purchase resources for the children's use.

Our main sources of income are the free entitlement hours funded by the government and fees paid by parents for our facilities. We are registered for parents who satisfy certain criteria, to claim the free entitlement grant for 2 year olds alongside the children who claim the 3 to 4 year olds' grant. In accordance with our policies we accept children from two and a half years of age. We now also offer the 30 hours free entitlement alongside the universal 15 hours for all 3 to 4 year olds who meet the criteria. We constantly monitor our operating costs to make our fees competitive and as affordable as possible for the parents/carers of our children.

During the Covid19 pandemic our setting has remained open throughout with all staff returning to full duties in September 2020. The funding grants have also continued throughout. The nursery has continued to work in three bubbles, basically running three mini nurseries within the room. Our staffing levels have been significantly higher to achieve this and in order to adhere to the strict cleaning procedures needed. We have had to adjust our procedures to maintain and follow all government guidelines with regard to the pandemic.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

Our constitution was adopted on 26th November 2015. Trustees can join the committee throughout the year at meetings. Office bearers are usually appointed or reappointed annually at the Annual General Meeting held in November.

We have policies and procedures in place including safeguarding. All members have disclosure checks carried out prior to joining the committee. We are also members of pre-school learning alliance and the NDNA

As training is no longer free from Children's Services the cost is now included in the annual budget. We have used online courses and courses arranged by the local NDNA branch to keep the costs down.

Our Ofsted inspection in November 2016 resulted in us maintaining our "Good" rating. We continue to achieve good assessments from Cumbria Children's Services.

We have very close links to the local school - we run their breakfast and after school clubs. This has continued throughout the pandemic. We also have regular contact with the local Cumbria Wildlife farm. Though visits have not taken place due to the present pandemic and government guidelines.

As trustees we are aware it is our responsibility to identify, assess and manage risks. This we do on a daily basis by monitoring our procedures and systems so that any issues are identified and managed as early as possible restricting the impact upon the nursery or its future stability. We have increased our reserves in our high interest account to counter balance the uncertainty within the country at the present time. As the present political and financial climate are uncertain and this being such an important and sensitive subject we were planning to further strengthen our risk management system by introducing a risk register this year. This however has been delayed again due to the pandemic as we have been unable to allocate the personnel to complete the task. This remains a priority..

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

1069874

**HOUGHTON NURSERY GROUP**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 AUGUST 2021**

**Principal address**

Jackson Road  
Houghton  
Carlisle  
Cumbria  
CA3 0NX

**Trustees**

K Harding (appointed 21.6.21)  
C Maxwell (appointed 25.6.21)  
G Hewitt (resigned 2.12.20)  
C Birrell  
Mrs T Woollerton (resigned 2.12.20)  
H Jones (resigned 11.5.21)  
D Hadley

**Independent Examiner**

Luke Tattersall  
FCA  
Tattersall Bailey  
Chartered Accountants  
14A Main Street  
Cockermouth  
Cumbria  
CA13 9LQ

10 December 2021 | 6:21 AM GMT

Approved by order of the board of trustees on ..... and signed on its behalf by:

DocuSigned by:

*Christine Birrell*

.....B5EDBDCB83BE#15.....

C Birrell - Trustee

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF HOUGHTON NURSERY GROUP

### Independent examiner's report to the trustees of Houghton Nursery Group

I report to the charity trustees on my examination of the accounts of Houghton Nursery Group (the Trust) for the year ended 31 August 2021.

### Responsibilities and basis of report

As the charity trustees of the Trust 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 Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all 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:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. 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.

DocuSigned by:  
  
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Luke Tattersall  
FCA  
Tattersall Bailey  
Chartered Accountants  
14A Main Street  
Cockermouth  
Cumbria  
CA13 9LQ

10 December 2021 | 2:25 PM GMT  
Date: .....

**HOUGHTON NURSERY GROUP****STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 AUGUST 2021**

|                                    | Notes | Unrestricted<br>fund<br>£ | Restricted<br>fund<br>£ | 31.8.21<br>Total<br>funds<br>£ | 31.8.20<br>Total<br>funds<br>£ |
|------------------------------------|-------|---------------------------|-------------------------|--------------------------------|--------------------------------|
| <b>INCOME AND ENDOWMENTS FROM</b>  |       |                           |                         |                                |                                |
| Donations and legacies             |       | 3,464                     | -                       | 3,464                          | 151                            |
| <b>Charitable activities</b>       |       |                           |                         |                                |                                |
| Nursery                            |       | 173,228                   | -                       | 173,228                        | 165,794                        |
| Other trading activities           | 2     | 361                       | -                       | 361                            | 673                            |
| Investment income                  | 3     | 8                         | -                       | 8                              | 98                             |
| <b>Total</b>                       |       | <u>177,061</u>            | <u>-</u>                | <u>177,061</u>                 | <u>166,716</u>                 |
| <b>EXPENDITURE ON</b>              |       |                           |                         |                                |                                |
| Raising funds                      |       | 191                       | -                       | 191                            | 322                            |
| <b>Charitable activities</b>       |       |                           |                         |                                |                                |
| Nursery                            |       | 141,407                   | -                       | 141,407                        | 126,551                        |
| Other                              |       | <u>4,817</u>              | <u>-</u>                | <u>4,817</u>                   | <u>4,656</u>                   |
| <b>Total</b>                       |       | <u>146,415</u>            | <u>-</u>                | <u>146,415</u>                 | <u>131,529</u>                 |
| <b>NET INCOME</b>                  |       | <u>30,646</u>             | <u>-</u>                | <u>30,646</u>                  | <u>35,187</u>                  |
| <b>RECONCILIATION OF FUNDS</b>     |       |                           |                         |                                |                                |
| <b>Total funds brought forward</b> |       | 161,816                   | 297,990                 | 459,806                        | 424,619                        |
| <b>TOTAL FUNDS CARRIED FORWARD</b> |       | <u><u>192,462</u></u>     | <u><u>297,990</u></u>   | <u><u>490,452</u></u>          | <u><u>459,806</u></u>          |

The notes form part of these financial statements

**HOUGHTON NURSERY GROUP****BALANCE SHEET  
31 AUGUST 2021**

|  | Notes | Unrestricted<br>fund<br>£ | Restricted<br>fund<br>£ | 31.8.21<br>Total<br>funds<br>£ | 31.8.20<br>Total<br>funds<br>£ |
|--|-------|---------------------------|-------------------------|--------------------------------|--------------------------------|
| <b>FIXED ASSETS</b>                          |       |                           |                         |                                |                                |
| Tangible assets                              | 7     | 11,785                    | 297,990                 | 309,775                        | 311,138                        |
| <b>CURRENT ASSETS</b>                        |       |                           |                         |                                |                                |
| Debtors                                      | 8     | 9,644                     | -                       | 9,644                          | 3,457                          |
| Cash at bank and in hand                     |       | 174,160                   | -                       | 174,160                        | 148,559                        |
|  |       | <u>183,804</u>            | <u>-</u>                | <u>183,804</u>                 | <u>152,016</u>                 |
| <b>CREDITORS</b>                             |       |                           |                         |                                |                                |
| Amounts falling due within one year          | 9     | (3,127)                   | -                       | (3,127)                        | (3,348)                        |
| <b>NET CURRENT ASSETS</b>                    |       | <u>180,677</u>            | <u>-</u>                | <u>180,677</u>                 | <u>148,668</u>                 |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b> |       | <u>192,462</u>            | <u>297,990</u>          | <u>490,452</u>                 | <u>459,806</u>                 |
| <b>NET ASSETS</b>                            |       | <u>192,462</u>            | <u>297,990</u>          | <u>490,452</u>                 | <u>459,806</u>                 |
| <b>FUNDS</b>                                 | 10    |                           |                         |                                |                                |
| Unrestricted funds                           |       |                           |                         | 192,462                        | 161,816                        |
| Restricted funds                             |       |                           |                         | <u>297,990</u>                 | <u>297,990</u>                 |
| <b>TOTAL FUNDS</b>                           |       |                           |                         | <u>490,452</u>                 | <u>459,806</u>                 |

The financial statements were approved by the Board of Trustees and authorised for issue on .....  
and were signed on its behalf by:

10 December 2021 | 6:21 AM GMT

DocuSigned by:

*Christine Birrell*

.....B5EDBDCB83BE415.....

C Birrell - Trustee



## HOUGHTON NURSERY GROUP

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2021

#### 1. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice 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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

##### **Financial reporting standard 102 - reduced disclosure exemptions**

The charity has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

##### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

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

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

|                       |   |
|-----------------------|---|
| Long leasehold        | - in accordance with the property                     |
| Fixtures and fittings | - 25% on reducing balance and 15% on reducing balance |

##### **Taxation**

The charity is exempt from tax on its charitable activities.

##### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

**HOUGHTON NURSERY GROUP****NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 AUGUST 2021****2. OTHER TRADING ACTIVITIES**

|                    | 31.8.21           | 31.8.20           |
|--------------------|-------------------|-------------------|
|                    | £                 | £                 |
| Fundraising events | 361               | 673               |
|                    | <u>          </u> | <u>          </u> |

**3. INVESTMENT INCOME**

|                          | 31.8.21           | 31.8.20           |
|--------------------------|-------------------|-------------------|
|                          | £                 | £                 |
| Deposit account interest | 8                 | 98                |
|                          | <u>          </u> | <u>          </u> |

**4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 August 2021 nor for the year ended 31 August 2020.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 August 2021 nor for the year ended 31 August 2020.

**5. STAFF COSTS**

The average monthly number of employees during the year was as follows:

|         | 31.8.21           | 31.8.20           |
|---------|-------------------|-------------------|
|         | 10                | 10                |
| Nursery | <u>          </u> | <u>          </u> |

No employees received emoluments in excess of £60,000.

**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

|                                   | Unrestricted<br>fund<br>£ | Restricted<br>fund<br>£ | Total<br>funds<br>£ |
|-----------------------------------|---------------------------|-------------------------|---------------------|
| <b>INCOME AND ENDOWMENTS FROM</b> |                           |                         |                     |
| Donations and legacies            | 151                       | -                       | 151                 |
| <b>Charitable activities</b>      |                           |                         |                     |
| Nursery                           | 165,794                   | -                       | 165,794             |
| Other trading activities          | 673                       | -                       | 673                 |
| Investment income                 | 98                        | -                       | 98                  |
|                                   | <u>          </u>         | <u>          </u>       | <u>          </u>   |
| <b>Total</b>                      | 166,716                   | -                       | 166,716             |
| <b>EXPENDITURE ON</b>             |                           |                         |                     |
| Raising funds                     | 322                       | -                       | 322                 |
| <b>Charitable activities</b>      |                           |                         |                     |
| Nursery                           | 126,551                   | -                       | 126,551             |
| Other                             | 4,656                     | -                       | 4,656               |

**HOUGHTON NURSERY GROUP****NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 AUGUST 2021****6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

|                   | Unrestricted<br>fund<br>£ | Restricted<br>fund<br>£ | Total<br>funds<br>£ |
|-------------------|---------------------------|-------------------------|---------------------|
| <b>Total</b>      | 131,529                   | -                       | 131,529             |
| <b>NET INCOME</b> | 35,187                    | -                       | 35,187              |

**RECONCILIATION OF FUNDS**

|                                    |                |                |                |
|------------------------------------|----------------|----------------|----------------|
| <b>Total funds brought forward</b> | 126,629        | 297,990        | 424,619        |
| <b>TOTAL FUNDS CARRIED FORWARD</b> | <u>161,816</u> | <u>297,990</u> | <u>459,806</u> |

**7. TANGIBLE FIXED ASSETS**

|                       | Long<br>leasehold<br>£ | Fixtures<br>and<br>fittings<br>£ | Totals<br>£    |
|-----------------------|------------------------|----------------------------------|----------------|
| <b>COST</b>           |                        |                                  |                |
| At 1 September 2020   | 301,317                | 36,581                           | 337,898        |
| Additions             | -                      | 192                              | 192            |
| At 31 August 2021     | <u>301,317</u>         | <u>36,773</u>                    | <u>338,090</u> |
| <b>DEPRECIATION</b>   |                        |                                  |                |
| At 1 September 2020   | -                      | 26,760                           | 26,760         |
| Charge for year       | -                      | 1,555                            | 1,555          |
| At 31 August 2021     | <u>-</u>               | <u>28,315</u>                    | <u>28,315</u>  |
| <b>NET BOOK VALUE</b> |                        |                                  |                |
| At 31 August 2021     | <u>301,317</u>         | <u>8,458</u>                     | <u>309,775</u> |
| At 31 August 2020     | <u>301,317</u>         | <u>9,821</u>                     | <u>311,138</u> |

Long Leasehold property is not amortised as the building is maintained to a high standard and after seeking legal advice the trustees are satisfied that the lease will be renewed because of the close relationship between the Nursery and School, and the C of E.

**HOUGHTON NURSERY GROUP****NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 AUGUST 2021****8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

|               | 31.8.21      | 31.8.20      |
|---------------|--------------|--------------|
|               | £            | £            |
| Trade debtors | 6,677        | 2,740        |
| Prepayments   | 2,967        | 717          |
|               | <u>9,644</u> | <u>3,457</u> |

**9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

|                 | 31.8.21      | 31.8.20      |
|-----------------|--------------|--------------|
|                 | £            | £            |
| Other creditors | <u>3,127</u> | <u>3,348</u> |

**10. MOVEMENT IN FUNDS**

|                           | At 1.9.20      | Net movement in funds | At 31.8.21     |
|---------------------------|----------------|-----------------------|----------------|
|                           | £              | £                     | £              |
| <b>Unrestricted funds</b> |                |                       |                |
| General fund              | 161,816        | 30,646                | 192,462        |
| <b>Restricted funds</b>   |                |                       |                |
| Restricted Funds          | 297,990        | -                     | 297,990        |
| <b>TOTAL FUNDS</b>        | <u>459,806</u> | <u>30,646</u>         | <u>490,452</u> |

Net movement in funds, included in the above are as follows:

|                           | Incoming resources | Resources expended | Movement in funds |
|---------------------------|--------------------|--------------------|-------------------|
|                           | £                  | £                  | £                 |
| <b>Unrestricted funds</b> |                    |                    |                   |
| General fund              | 177,061            | (146,415)          | 30,646            |
| <b>TOTAL FUNDS</b>        | <u>177,061</u>     | <u>(146,415)</u>   | <u>30,646</u>     |

**HOUGHTON NURSERY GROUP****NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 AUGUST 2021****10. MOVEMENT IN FUNDS - continued****Comparatives for movement in funds**

|                           | At 1.9.19<br>£ | Net<br>movement<br>in funds<br>£ | At<br>31.8.20<br>£ |
|---------------------------|----------------|----------------------------------|--------------------|
| <b>Unrestricted funds</b> |                |                                  |                    |
| General fund              | 126,629        | 35,187                           | 161,816            |
| <b>Restricted funds</b>   |                |                                  |                    |
| Restricted Funds          | 297,990        | -                                | 297,990            |
| <b>TOTAL FUNDS</b>        | <u>424,619</u> | <u>35,187</u>                    | <u>459,806</u>     |

Comparative net movement in funds, included in the above are as follows:

|                           | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b> |                            |                            |                           |
| General fund              | 166,716                    | (131,529)                  | 35,187                    |
| <b>TOTAL FUNDS</b>        | <u>166,716</u>             | <u>(131,529)</u>           | <u>35,187</u>             |

A current year 12 months and prior year 12 months combined position is as follows:

|                           | At 1.9.19<br>£ | Net<br>movement<br>in funds<br>£ | At<br>31.8.21<br>£ |
|---------------------------|----------------|----------------------------------|--------------------|
| <b>Unrestricted funds</b> |                |                                  |                    |
| General fund              | 126,629        | 65,833                           | 192,462            |
| <b>Restricted funds</b>   |                |                                  |                    |
| Restricted Funds          | 297,990        | -                                | 297,990            |
| <b>TOTAL FUNDS</b>        | <u>424,619</u> | <u>65,833</u>                    | <u>490,452</u>     |

**HOUGHTON NURSERY GROUP****NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 AUGUST 2021****10. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

|                           | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b> |                            |                            |                           |
| General fund              | 343,777                    | (277,944)                  | 65,833                    |
|                           | <hr/>                      | <hr/>                      | <hr/>                     |
| <b>TOTAL FUNDS</b>        | <u>343,777</u>             | <u>(277,944)</u>           | <u>65,833</u>             |

**11. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 August 2021.

**HOUGHTON NURSERY GROUP****DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 AUGUST 2021**

|                                 | 31.8.21<br>£ | 31.8.20<br>£ |
|---------------------------------|--------------|--------------|
| <b>INCOME AND ENDOWMENTS</b>    |              |              |
| <b>Donations and legacies</b>   |              |              |
| Gifts                           | 2            | 1            |
| Donations                       | 3,462        | 150          |
|                                 | <hr/>        | <hr/>        |
|                                 | 3,464        | 151          |
| <b>Other trading activities</b> |              |              |
| Fundraising events              | 361          | 673          |
| <b>Investment income</b>        |              |              |
| Deposit account interest        | 8            | 98           |
| <b>Charitable activities</b>    |              |              |
| Nursery fees                    | 52,161       | 44,785       |
| Grants- Nursery                 | 121,067      | 121,009      |
|                                 | <hr/>        | <hr/>        |
|                                 | 173,228      | 165,794      |
| <b>Total incoming resources</b> | <hr/>        | <hr/>        |
|                                 | 177,061      | 166,716      |
| <b>EXPENDITURE</b>              |              |              |
| <b>Other trading activities</b> |              |              |
| Purchases                       | 191          | 322          |
| <b>Charitable activities</b>    |              |              |
| Wages                           | 119,088      | 104,342      |
| Rates and water                 | 1,272        | 1,307        |
| Insurance                       | 1,252        | 1,260        |
| Light and heat                  | 1,980        | 1,556        |
| Telephone                       | 550          | 596          |
| Sundries                        | 2,597        | 1,796        |
| Purchases                       | 2,871        | 4,197        |
| Other costs                     | 8,384        | 7,438        |
| Repairs and renewals            | 1,858        | 2,293        |
| Fixtures and fittings           | 1,555        | 1,766        |
|                                 | <hr/>        | <hr/>        |
|                                 | 141,407      | 126,551      |
| <b>Support costs</b>            |              |              |
| <b>Governance costs</b>         |              |              |
| Sundries                        | 1,560        | 1,512        |
| Carried forward                 | 1,560        | 1,512        |

This page does not form part of the statutory financial statements

**HOUGHTON NURSERY GROUP****DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 AUGUST 2021**

|                            | 31.8.21<br>£       | 31.8.20<br>£       |
|----------------------------|--------------------|--------------------|
| <b>Governance costs</b>    |                    |                    |
| Brought forward            | 1,560              | 1,512              |
| Accountancy and legal fees | 3,257              | 3,144              |
|                            | <hr/> 4,817        | <hr/> 4,656        |
| Total resources expended   | <hr/> 146,415      | <hr/> 131,529      |
| <b>Net income</b>          | <hr/> <hr/> 30,646 | <hr/> <hr/> 35,187 |

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