# HOLWELL NURSERY SCHOOL

England & Wales · Charity number 1081086

## Details

| | |
|---|---|
| **Status** | Registered |
| **Legal form** | Other |
| **Registered** | 2000-06-12 |
| **Register** | View on the Charity Commission register |

## Contact

| | |
|---|---|
| **Address** | Crouch Lane<br>Holwell<br>Sherborne<br>Dorset<br>DT9 5LP |
| **Phone** | 0196323368 |
| **Email** | office@holwellnurseryschool.com |
| **Website** | www.holwellnursery.btik.com |

## Activities

**Objects:** THE AIMS OF THE PRE-SCHOOL ARE 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 AND BY:(A) OFFERING APPROPRIATE PLAY, EDUCATION AND CARE FACILITIES, FAMILY LEARNING AND EXTENDED HOURS GROUPS, TOGETHER WITH THE RIGHT OF PARENTS TO TAKE RESPONSIBILITY FOR AND TO BECOME INVOLVED IN THE ACTIVITIES OF SUCH GROUPS, ENSURING THAT SUCH GROUPS OFFER OPPORTUNITIES FOR ALL CHILDREN WHATEVER THEIR RACE, CULTURE, RELIGION, MEANS OR ABILITY;(B) ENCOURAGING THE STUDY OF THE NEEDS OF SUCH CHILDREN AND THEIR FAMILIES AND PROMOTING PUBLIC INTEREST IN AND RECOGNITION OF SUCH NEEDS IN THE LOCAL AREAS;(C) INSTIGATING AND ADHERING TO AND FURTHERING THE AIMS AND OBJECTS OF THE PRE-SCHOOL LEARNING ALLIANCE.

**Activities:** Providing childcare for children aged 6month - 5 years in a rural area.

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## Classification

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

## Geography

- **Area of benefit:** NOT DEFINED. IN PRACTICE DORSET, SOMERSET.
- Dorset
- Somerset

## Finances

| Period end | Income | Expenditure | Assets | Employees |
|---|---|---|---|---|
| 2025-08-31 | £280,184 | £281,543 | - | - |
| 2024-08-31 | £260,486 | £272,844 | - | - |
| 2023-08-31 | £245,861 | £253,268 | - | - |
| 2022-08-31 | £240,896 | £226,996 | - | - |
| 2021-08-31 | £188,198 | £193,926 | - | - |
| 2020-08-31 | £173,824 | £176,865 | - | - |

## Trustees

| Name | Role | Appointed |
|---|---|---|
| **Charley Davies** | Chair | 2023-06-28 |
| Becky Clarke | | 2023-06-28 |
| Joanna Clitheroe | | 2025-06-20 |
| Josie Stokes | | 2025-06-20 |
| Olivia Simson | | 2024-05-23 |
| Sarah Salisbury | | 2024-05-23 |
| chelsey gowen | | 2020-11-20 |

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**HOLWELL NURSERY SCHOOL**

England & Wales - Charity number 1081086

# Accounts

# Holwell Nursery School

Annual accounts for the year ended 31 August 2024

CHARITY COMMISSION FOR ENGLAND AND WALES

| Holwell Nursery School | | | Charity No (if any) | 1081086 | |
|---|---|---|---|---|---|
| Annual accounts for the period | | | | | |
| Period start date | 01.09.2023 | To | Period end date | 31.08.2024 | |

## Section A Statement of financial activities

| Recommended categories by activity | Guidance Notes | Unrestricted funds £ F01 | Restricted income funds £ F02 | Endowment funds £ F03 | Total funds £ F04 | Prior year funds £ F05 |
|---|---|---|---|---|---|---|
| **Incoming resources (Note 3)** | | | | | | |
| **Income and endowments from:** | | | | | | |
| Donations and legacies | S01 | | - | - | - | - |
| Charitable activities | S02 | 259,603 | - | - | 259,603 | 245,557 |
| Other trading activities | S03 | - | - | - | - | - |
| Investments | S04 | 883 | - | | 883 | 304 |
| Separate material item of income | S05 | - | - | - | - | - |
| Other | S06 | - | - | - | - | - |
| ***Total*** | S07 | 260,486 | - | - | 260,486 | 245,861 |
| **Resources expended (Note 6)** | | | | | | |
| **Expenditure on:** | | | | | | |
| Raising funds | S08 | - | - | - | - | - |
| Charitable activities | S09 | 272,185 | - | - | 272,185 | 250,384 |
| Separate material item of expense | S10 | - | - | - | - | - |
| Other | S11 | 659 | - | - | 659 | 26,063 |
| ***Total*** | S12 | 272,844 | - | - | 272,844 | 276,447 |
| **Net income/(expenditure) before investment gains/(losses)** | S13 | (12,358) | - | - | (12,358) | (30,586) |
| Net gains/(losses) on investments | S14 | - | - | - | - | - |
| **Net income/(expenditure)** | S15 | (12,358) | - | - | (12,358) | (30,586) |
| **Extraordinary items** | S16 | - | - | - | - | - |
| **Transfers between funds** | S17 | - | - | - | - | - |
| **Other recognised gains/(losses):** | | | | | | |
| Gains and losses on revaluation of fixed assets for the charity's own use | S18 | - | - | - | - | - |
| Other gains/(losses) | S19 | - | - | - | - | - |
| ***Net movement in funds*** | S20 | (12,358) | - | - | (12,358) | (30,586) |
| ***Reconciliation of funds:*** | | | | | | |
| Total funds brought forward | S21 | 31,921 | - | - | 31,921 | 62,507 |
| ***Total funds carried forward*** | S22 | 19,563 | - | - | 19,563 | 31,921 |

## Section B Balance sheet

| | Guidance Notes | Unrestricted funds £ | Restricted income funds £ | Endowment funds £ | Total this year £ | Total last year £ |
|---|---|---|---|---|---|---|
| | | F01 | F02 | F03 | F04 | F05 |
| **Fixed assets** | | | | | | |
| Intangible assets (Note 15) | B01 | - | - | - | - | - |
| Tangible assets (Note 14) | B02 | 3,743 | - | - | 3,743 | 4,402 |
| Heritage assets (Note 16) | B03 | - | - | - | - | - |
| Investments (Note 17) | B04 | - | - | - | - | - |
| *Total fixed assets* | B05 | 3,743 | - | - | 3,743 | 4,402 |
| **Current assets** | | | | | | |
| Stocks (Note 18) | B06 | - | - | - | - | - |
| Debtors (Note 19) | B07 | 5,717 | - | - | 5,717 | 5,638 |
| Investments (Note 17.4) | B08 | | - | - | - | - |
| Cash at bank and in hand (Note 24) | B09 | 47,295 | - | - | 47,295 | 43,881 |
| *Total current assets* | B10 | 53,012 | - | - | 53,012 | 49,519 |
| Creditors: amounts falling due within one year (Note 20) | B11 | 37,192 | - | - | 37,192 | 22,000 |
| *Net current assets/(liabilities)* | B12 | 15,820 | - | - | 15,820 | 27,519 |
| *Total assets less current liabilities* | B13 | 19,563 | - | - | 19,563 | 31,921 |
| Creditors: amounts falling due after one year (Note 20) | B14 | - | - | - | - | - |
| Provisions for liabilities | B15 | - | - | - | - | - |
| *Total net assets or liabilities* | B16 | 19,563 | - | - | 19,563 | 31,921 |
| **Funds of the Charity** | | | | | | |
| Endowment funds (Note 27) | B17 | - | | | - | - |
| Restricted income funds (Note 27) | B18 | | - | | - | - |
| Unrestricted funds | B19 | 19,563 | | - | 19,563 | 31,921 |
| Revaluation reserve | B20 | | | | - | |
| *Total funds* | B21 | 19,563 | - | - | 19,563 | 31,921 |

Signed by one or two trustees on behalf of all the trustees

| Signature | Print Name | Date of approval dd/mm/yyyy |
|---|---|---|
| | | |
| | | |

## Section C Notes to the accounts

### Note 1 Basis of preparation

***This section should be completed by all charities***

#### 1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

| | | |
|---|---|---|
| • and with* | | the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 |
| • and with* | | the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) |

• and with the Charities Act 2011.

| | |
|---|---|
| The charity constitutes a public benefit entity as defined by FRS 102 * | |

* -Tick as appropriate

#### 1.2 Going concern

***If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:***

| | |
|---|---|
| An explanation as to those factors that support the conclusion that the charity is a going concern, | ***Not Applicable*** |
| Disclosure of any uncertainties that make the going concern assumption doubtful; | ***Not Applicable*** |
| Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern | ***Not Applicable*** |

#### 1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note ( )

| | | |
|---|---|---|
| Yes* | | * -Tick as appropriate |
| No* | | |

***Please disclose:***

| | |
|---|---|
| ***(i) the nature of the change in accounting policy;*** | ***Not Applicable*** |
| ***(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and*** | ***Not Applicable*** |
| ***(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.*** | ***Not Applicable*** |

#### 1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

| | | |
|---|---|---|
| Yes* | | * -Tick as appropriate |
| No* | | |

***Please disclose:***

| | |
|---|---|
| ***(i) the nature of any changes;*** | ***Not Applicable*** |
| ***(ii) the effect of the change on income and expense or assets and liabilities for the current period; and*** | ***Not Applicable*** |
| ***(iii) where practicable, the effect of the change in one or more future periods.*** | ***Not Applicable*** |

#### 1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

| | | |
|---|---|---|
| Yes* | | * -Tick as appropriate |
| No* | | |

***Please disclose:***

| | |
|---|---|
| ***(i) the nature of the prior period error;*** | ***Not Applicable*** |
| ***(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and*** | ***Not Applicable*** |
| ***(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.*** | ***Not Applicable*** |

## Note 2 Accounting policies

## 2.2 INCOME

*This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.*

| | | Yes | No | N/a |
|---|---|---|---|---|
| **Recognition of income** | These are included in the Statement of Financial Activities (SoFA) when:<br>• the charity becomes entitled to the resources;<br>• it is more likely than not that the trustees will receive the resources; and<br>• the monetary value can be measured with sufficient reliability. | | | |
| **Offsetting** | There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102. | | | |
| **Grants and donations** | Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP). | | | |
| | In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP). | | | |
| **Legacies** | Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met. | | | |
| **Government grants** | The charity has received government grants in the reporting period | | | |
| **Tax reclaims on donations and gifts** | Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise. | | | |
| **Contractual income and performance related grants** | This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions. | | | |
| **Donated goods** | Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so. | | | |
| | The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution. | | | |
| | Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'. | | | |
| | Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable. | | | |
| | Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable. | | | |
| **Donated services and facilities** | Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably. | | | |
| | Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA. | | | |
| **Support costs** | The charity has incurred expenditure on support costs. | | | |
| **Volunteer help** | The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report. | | | |
| **Income from interest, royalties and dividends** | This is included in the accounts when receipt is probable and the amount receivable can be measured reliably. | | | |
| **Income from membership subscriptions** | Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies. | | | |
| | Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities. | | | |

| | | Yes | No | N/a |
|---|---|---|---|---|
| **Settlement of insurance claims** | Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA. | | | |
| **Investment gains and losses** | This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year. | | | |

## 2.3 EXPENDITURE AND LIABILITIES

| | | Yes | No | N/a |
|---|---|---|---|---|
| **Liability recognition** | Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty. | | | |
| **Governance and support costs** | Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice. | | | |
| | Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage. | | | |
| **Grants with performance conditions** | Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output. | | | |
| **Grants payable without performance conditions** | Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised. | | | |
| **Redundancy cost** | The charity made no redundancy payments during the reporting period | | | |
| **Deferred income** | No material item of deferred income has been included in the accounts. | | | |
| **Creditors** | The charity has creditors which are measured at settlement amounts less any trade discounts | | | |
| **Provisions for liabilities** | A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date | | | |
| **Basic financial instruments** | The charity accounts for basic financial instruments on initial recognition as per paragraph 11.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP. | | | |

## 2.4 ASSETS

| | | | Yes | No | N/a |
|---|---|---|---|---|---|
| **Tangible fixed assets for use by charity** | These are capitalised if they can be used for more than one year, and cost at least | | | | |
| | They are valued at cost. | | | | |
| | The depreciation rates and methods used are disclosed in note 9.2. | | | | |
| **Intangible fixed assets** | The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5 | | | | |
| | They are valued at cost. | | | | |
| **Heritage assets** | The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4. | | | | |
| | They are valued at cost. | | | | |
| **Investments** | Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment. | | | | |
| | Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments | | | | |
| **Stocks and work in progress** | Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value. | | | | |
| | Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock. | | | | |
| | Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract. | | | | |
| **Debtors** | Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received. | | | | |

**Current asset investments**

The charity has has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.

| Yes | No | N/a |
|---|---|---|
| | | |

They are valued at fair value except where they qualify as basic financial instruments.

| Yes | No | N/a |
|---|---|---|
| | | |

**POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE**

## Note 3 Analysis of income

| | Analysis | Unrestricted funds | Restricted income funds | Endowment funds | Total funds £ | Prior year £ |
|---|---|---|---|---|---|---|
| Donations and legacies: | Donations and gifts | 42 | - | - | 42 | 15 |
| | Gift Aid | - | - | - | - | - |
| | Legacies | - | - | - | - | - |
| | General grants provided by government/other charities | - | - | - | - | - |
| | Membership subscriptions and sponsorships which are in substance donations | - | - | - | - | |
| | Donated goods, facilities and services | - | - | - | - | - |
| | Other | - | - | - | - | |
| | Total | 42 | - | - | 42 | 15 |
| Charitable activities: | Nursery Fees | 138,848 | - | - | 138,848 | 150,586 |
| | Early years voucher funding | 120,339 | - | - | 120,339 | 94,956 |
| | | - | - | - | - | - |
| | Other | - | - | - | - | - |
| | Total | 259,187 | - | - | 259,187 | 245,542 |
| Other trading activities: | Fundraising | 374 | - | - | 374 | - |
| | | - | - | - | - | - |
| | | - | - | - | - | - |
| | Other | - | - | - | - | - |
| | Total | 374 | - | - | 374 | - |
| Income from investments: | Interest income | 883 | - | - | 883 | 304 |
| | Dividend income | - | - | - | - | - |
| | Rental and leasing income | - | - | - | - | - |
| | Other | - | - | - | - | - |
| | Total | 883 | - | - | 883 | 304 |
| Separate material item of income: | | | - | - | - | - |
| | | - | - | - | - | - |
| | | - | - | - | - | - |
| | | - | - | - | - | - |
| | Total | - | - | - | - | - |
| Other: | Conversion of endowment funds into income | | - | - | - | - |
| | Gain on disposal of a tangible fixed asset held for charity's own use | - | - | - | - | - |
| | Gain on disposal of a programme related investment | - | - | - | - | - |
| | Royalties from the exploitation of intellectual property rights | - | - | - | - | - |
| | Other | - | - | - | - | - |
| | Total | - | - | - | - | - |
| TOTAL INCOME | | 260,486 | - | - | 260,486 | 245,861 |

**Other information:**

| | |
|---|---|
| **All income in the prior year was unrestricted except for: (please provide description and amounts)** | n/a |
| **Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.** | N/A |
| **Where any endowment fund is converted into income in the prior period, please give the reason for the conversion.** | N/A |
| **Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)** | N/A |

## Note 4 Analysis of receipts of government grants

| | Description | This year £ |
|---|---|---|
| Government grant 1 | | - |
| Government grant 2 | | - |
| Government grant 3 | | - |
| Other | | - |
| | Total | - |

| | Description | Last year £ |
|---|---|---|
| Government grant 1 | | |
| Government grant 2 | | |
| Government grant 3 | | |
| Other | | - |
| | Total | - |

| | This year | Last year |
|---|---|---|
| *Please provide details of any unfulfilled conditions and other contingencies attaching to grants that have been recognised in income.* | None | None |

| | This year | Last year |
|---|---|---|
| *Please give details of other forms of government assistance from which the charity has directly benefited.* | Small business rates relief | Small business rates relief |

**Note 6 Analysis of expenditure**

| Analysis | This year: Unrestricted funds | This year: Restricted income funds | This year: Endowment funds | This year: Total funds £ | Last year: Unrestricted funds | Last year: Restricted income funds | Last year: Endowment funds | Last year: Total funds £ |
|---|---|---|---|---|---|---|---|---|
| **Expenditure on raising funds:** | | | | | | | | |
| Incurred seeking donations | - | - | - | - | - | - | - | - |
| Incurred seeking legacies | - | - | - | - | - | - | - | - |
| Incurred seeking grants | - | - | - | - | | | | - |
| Operating membership schemes and social lotteries | - | - | - | - | | | | - |
| Staging fundraising events | - | - | - | - | | | | - |
| Fudraising agents | - | - | - | - | | | | - |
| Operating charity shops | - | - | - | - | | | | - |
| Operating a trading company undertaking non-charitable trading activity | - | - | - | - | | | | - |
| Advertising, marketing, direct mail and publicity | - | - | - | - | - | - | - | - |
| Start up costs incurred in generating new source of future income | - | - | - | - | - | - | - | - |
| Database development costs | - | - | - | - | - | - | - | - |
| Other trading activities | - | - | - | - | | | | - |
| Investment management costs: | - | - | - | - | | | | - |
| Portfolio management costs | - | - | - | - | - | - | - | - |
| Cost of obtaining investment advice | - | - | - | - | - | - | - | - |
| Investment administration costs | - | - | - | - | - | - | - | - |
| Intellectual property licencing costs | - | - | - | - | - | - | - | - |
| Rent collection, property repairs and maintenance charges | - | - | - | - | - | - | - | - |
| | - | - | - | - | - | - | - | - |
| **Total expenditure on raising funds** | - | - | - | - | - | - | - | - |
| **Expenditure on charitable activities:** | | | | | | | | |
| Payroll costs | 229,984 | - | - | 229,984 | 209,421 | - | - | 209,421 |
| Other operating costs | 42,201 | - | - | 42,201 | 40,963 | - | - | 40,963 |
| | - | - | - | - | - | - | - | - |
| | - | - | - | - | - | - | - | - |
| **Total expenditure on charitable activities** | 272,185 | - | - | 272,185 | 250,384 | - | - | 250,384 |
| **Separate material item of expense** | | | | | | | | |
| | - | - | - | - | - | - | - | - |
| **Total** | - | - | - | - | - | - | - | - |
| **Other** | | | | | | | | |
| Depreciation | 659 | - | - | 659 | - | - | - | - |
| **Total other expenditure** | 659 | - | - | 659 | - | - | - | - |
| **TOTAL EXPENDITURE** | 272,844 | - | - | 272,844 | 250,384 | - | - | 250,384 |

## Note 11 Paid employees

*Please complete this note if the charity has any employees.*

### 11.1 Staff Costs

| | This year £ | Last year £ |
|---|---|---|
| Salaries and wages | 215,319 | 199,162 |
| Social security costs | 10,420 | 6,984 |
| Pension costs (defined contribution scheme) | 4,245 | 3,275 |
| Other employee benefits | - | - |
| Total staff costs | 229,984 | 209,421 |

This year:

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party: None

Last year:

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party: None

*Please give details of the number of employees whose total employee benefits (excluding employer pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no such transactions, please enter 'true' in the box provided.*

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000: True

| Band | Number of employees | |
|---|---|---|
| | This year | Last year |
| £60,000 to £69,999 | - | - |
| £70,000 to £79,999 | - | - |
| £80,000 to £89,999 | - | - |
| £90,000 to £99,999 | - | - |
| £100,000 to £109,999 | - | - |

| This year £ | Last year £ |
|---|---|
| 35,288 | 33,409 |

Please provide the total amount paid to key management personnel (includes trustees and senior management) for their services to the charity. For specific amounts paid to trustees, see Note 28.

**11.2 Average head count in the year**

**The parts of the charity in which the employees work**

| | This year Number | Last year Number |
|---|---|---|
| Fundraising | - | - |
| Charitable Activities | 14 | 14 |
| Governance | - | - |
| Other | - | - |
| Total | 14 | 14 |

**11.3 Ex-gratia payments to employees and others (excluding trustees)**
***Please complete if an ex-gratia payment is made.***

| Please explain the nature of the payment | |
|---|---|
| This year | |
| Last year | |

| Please state the legal authority or reason for making the payment | |
|---|---|
| This year | |
| Last year | |

| Please state the amount of the payment (or value of any waiver of a right to an asset) | This year £ | Last year £ |
|---|---|---|
| | - | - |

**Note 12 Defined contribution pension scheme or defined benefit scheme accounted for as a defined contribution scheme.**

***12.1 Please complete this note if a defined contribution pension scheme is operated.***

| | This year | Last year |
|---|---|---|
| | £ | £ |
| Amount of contributions recognised in the SOFA as an expense | 4,245 | 3,275 |

| | | |
|---|---|---|
| Please explain the basis for allocating the liability and expense of defined contribution pension scheme between activities and between restricted and unrestricted funds. | | |

## Note 14 Tangible fixed assets

***Please complete this note if the charity has any tangible fixed assets***

### 14.1 Cost or valuation

| | Freehold land & buildings £ | Other land & buildings £ | Plant, machinery and motor vehicles £ | Fixtures, fittings and equipment £ | Total £ |
|---|---|---|---|---|---|
| At the beginning of the year | - | - | - | 7,168 | 7,168 |
| Additions | - | - | - | | - |
| Revaluations | - | - | - | - | - |
| Disposals | - | - | - | - | - |
| Transfers * | - | - | - | - | - |
| At end of the year | - | - | - | 7,168 | 7,168 |

### 14.2 Depreciation and impairments

| | | | | | |
|---|---|---|---|---|---|
| **Basis | SL over term of lease | SL or RB | SL or RB | RB | SL or RB |
| ** Rate | | | | 15% | |
| At beginning of the year | - | - | - | 2,766 | 2,766 |
| Disposals | - | - | - | - | - |
| Depreciation | - | - | - | 659 | 659 |
| Impairment | - | - | - | - | - |
| Transfers* | - | - | - | - | - |
| At end of the year | - | - | - | 3,425 | 3,425 |

### 14.3 Net book value

| | | | | | |
|---|---|---|---|---|---|
| Net book value at the beginning of the year | - | - | - | 4,402 | 4,402 |
| Net book value at the end of the year | - | - | - | 3,743 | 3,743 |

## Note 19 Debtors and prepayments

*Please complete this note if the charity has any debtors or prepayments.*

### 19.1 Analysis of debtors

| | This year £ | Last year £ |
|---|---|---|
| | - | - |
| Trade debtors | 5,717 | 5,638 |
| Prepayments and accrued income | - | - |
| Other debtors | 5,717 | 5,638 |
| Total | | |

*Please complete 19.2 where a material debtor is recoverable more than a year after the reporting date.*

### 19.2 Analysis of debtors recoverable in more than 1 year (included in debtors above)

| | This year £ | Last year £ |
|---|---|---|
| Trade debtors | - | - |
| Prepayments and accrued income | - | - |
| Other debtors | - | - |
| | - | - |
| Total | - | - |

## Note 20 Creditors and accruals

*Please complete this note if the charity has any creditors or accruals.*

### 20.1 Analysis of creditors

| | Amounts falling due within one year | | Amounts falling due after more than one year | |
|---|---|---|---|---|
| | This year £ | Last year £ | This year £ | Last year £ |
| Accruals for grants payable | - | - | - | - |
| Bank loans and overdrafts | - | - | - | - |
| Trade creditors | 6,463 | 6,766 | - | - |
| Payments received on account for contracts or performance-related grants | - | - | - | - |
| Accruals and deferred income | 30,729 | 15,234 | - | - |
| Taxation and social security | - | - | - | - |
| Other creditors | - | - | - | - |
| Total | 37,192 | 22,000 | - | - |

### 20.2 Deferred income

*Please complete this note if the charity has deferred income.*

| | This year | Last year |
|---|---|---|
| *Please explain the reasons why income is deferred.* | *DCC advanced early years funding payments in respect of the future Autum term income.* | *DCC advanced early years funding payments in respect of the future Autum term income.* |

*Movement in deferred income account*

| | This year £ | Last year £ |
|---|---|---|
| Balance at the start of the reporting period | 15,234 | 12,857 |
| Amounts added in current period | 30,729 | 15,234 |
| Amounts released to income from previous periods | (15,234) | (12,857) |
| Balance at the end of the reporting period | 30,729 | 15,234 |

## Note 24 Cash at bank and in hand

| | This year £ | Last year £ |
|---|---|---|
| Short term cash investments (less than 3 months maturity date) | - | - |
| Short term deposits | 12,494 | 26,428 |
| Cash at bank and on hand | 34,801 | 17,453 |
| Other | - | - |
| Total | 47,295 | 43,881 |

## Note 25 Fair value of assets and liabilities

| | This year | Last year |
|---|---|---|
| 25.1 Please provide details of the charity's exposure to credit risk (the risk of incurring a loss due to a debtor not paying what is owed) , liquidity risk (the risk of not being able to meet short term financial demands) and market risk (the risk that the value of an investment will fall due to changes in the market) arising from financial instruments to which the charity is exposed at the end of the reporting period and explain how the charity manages those risks. | no significant risk | no significant risk |
| 25.2 Please give details of the amount of change in the fair value of basic financial instruments (debtors, creditors, investments (see section 11, FRS 102 SORP)) measured at fair value through the SoFA that is attributable to changes in credit risk. | n/a | n/a |

## Section C Notes to the accounts (cont)

### Note 26 Events after the end of the reporting period

***Please complete this note events (not requiring adjustment to the accounts) have occurred after the end of the reporting period but before the accounts are authorised which relate to conditions that arose after the end of the***

| | This year | Last year |
|---|---|---|
| **Please provide details of the nature of the event** | n/a | n/a |
| **Provide an estimate of the financial effect of the event or a statement that such an estimate cannot be made** | n/a | n/a |

## Note 28 Transactions with trustees and related parties

*If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.*

### 28.1 Trustee remuneration and benefits

**This year**

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

*In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.*

| Name of trustee | Legal authority (eg order, governing document) | Amounts paid or benefit value | | | | |
|---|---|---|---|---|---|---|
| | | Remuneration | Pension contribution | Redundancy (including loss of office)/ex gratia | Other | TOTAL |
| | | £ | £ | £ | £ | £ |
| | | | - | - | - | - |
| | | - | - | - | - | - |
| | | - | - | - | - | - |
| | | - | - | - | - | - |

*Please give details of why remuneration or other employment benefits were paid.*

*Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.*

**Last year**

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

T

*In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.*

| Name of trustee | Legal authority (eg order, governing document) | Amounts paid or benefit value | | | | |
|---|---|---|---|---|---|---|
| | | Remuneration | Pension contribution | Redundancy (including loss of office)/ex gratia | Other | TOTAL |
| | | £ | £ | | £ | £ |
| | | - | - | - | - | - |
| | | - | - | - | - | - |
| | | - | - | - | - | - |
| | | - | - | - | - | - |

*Please give details of why remuneration or other employment benefits were paid.*

*Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.*

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# Signature 1

Signed by Committee Chair using authentication code RXVvYj4qckcsZ2du at IP address 31.94.0.148, on 2025/05/28 10:31:52 Z.

Committee Chair's e-mail address is: chair@holwellnurseryschool.com.

Committee Chair added the following comments:

"I am aware that the information in the enclosed accounts is correct at the time of signature"

**HOLWELL NURSERY SCHOOL**

England & Wales - Charity number 1081086

# Accounts

# Trustees' annual report
for the period

CHARITY COMMISSION
FOR ENGLAND AND WALES

Period start date 01.09.2022 Period end date 31.08.2023

Charity name Holwell Nursery School Charity No (if any) 1081086

## Objectives and Activities

| | SORP reference | |
|---|---|---|
| Summary of the purposes of the charity as set out in its governing document | Para 1.17 | To provide quality care and education to children under 5. |
| Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts. | Para 1.17 and 1.19 | Provide care and education to children under 5. |
| Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit | Para 1.18 | The trustees have regard to the guidance issued by the Charity Commission on public benefit. |

### Additional information (optional)

You may choose to include further statements where relevant about:

| | SORP reference | |
|---|---|---|
| Policy on grant making | Para 1.38 | |
| Policy on social investment including program related investment | Para 1.38 | |
| Contribution made by volunteers | Para 1.38 | |
| Other | | |

# Achievements and Performance

| | SORP reference | |
|---|---|---|
| Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole. | Para 1.20 | Holwell nursery has provided care and education for over 50 families in the local community in the past year. |

## Additional information (optional)

You may choose to include further statements where relevant about:

| | SORP reference | |
|---|---|---|
| Achievements against objectives set | Para 1.41 | |
| Performance of fundraising activities against objectives set | Para 1.41 | |
| Investment performance against objectives | Para 1.41 | |
| Other | | |

# Financial Review

| | SORP reference | |
|---|---|---|
| Review of the charity's financial position at the end of the period | Para 1.21 | 31/08/2023 |
| Statement explaining the policy for holding reserves stating why they are held | Para 1.22 | Reserves are held to ensure continued service to the local community. |
| Amount of reserves held | Para 1.22 | |
| Reasons for holding zero reserves | Para 1.22 | |
| Details of fund materially in deficit | Para 1.24 | |
| Explanation of any uncertainties about the charity continuing as a going concern | Para 1.23 | |

## Additional information (optional)

You may choose to include further statements where relevant about:

| | SORP reference | |
|---|---|---|
| The charity's principal sources of funds (including any fundraising) | Para 1.47 | |
| Investment policy and objectives including any social investment policy adopted | Para 1.46 | |
| A description of the principal risks facing the charity | Para 1.46 | |
| Other | | |

# Structure, Governance and Management

| **Description of charity's trusts:** | **SORP reference** | |
|---|---|---|
| Type of governing document<br>(trust deed, royal charter) | Para 1.25 | Constitution 2000 |
| How is the charity constituted?<br>(e.g unincorporated association, CIO) | Para 1.25 | |
| Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees | Para 1.25 | Elected |

## Additional information (optional)

You may choose to include further statements where relevant about:

| | **SORP reference** | |
|---|---|---|
| Policies and procedures adopted for the induction and training of trustees | Para 1.51 | |
| The charity's organisational structure and any wider network with which the charity works | Para 1.51 | |
| Relationship with any related parties | Para 1.51 | |
| Other | | |

# Reference and Administrative details

| | |
|---|---|
| Charity name | Holwell Nursery School |
| Other name the charity uses | |
| Registered charity number | 1081086 |
| Charity's principal address | Crouch Lane<br>Holwell<br>DT9 5LP |

## Names of the charity trustees who manage the charity

| | Trustee name | Office (if any) | Dates acted if not for whole year | Name of person (or body) entitled to appoint trustee (if any) |
|---|---|---|---|---|
| 1 | Judith Lane | Chair | | |
| 2 | Chelsey Gowan | | | |
| 3 | Nigel Roberts | | | |
| 4 | Rio Parsons | | | |
| 5 | Melissa Kellaway | | June 2023 | |
| 6 | Charley Davies | | June 2023 | |
| 7 | Becky Clarke | | June 2023 | |
| 8 | | | | |
| 9 | | | | |
| 10 | | | | |
| 11 | | | | |
| 12 | | | | |
| 13 | | | | |
| 14 | | | | |
| 15 | | | | |
| 16 | | | | |
| 17 | | | | |
| 18 | | | | |
| 19 | | | | |
| 20 | | | | |

## Reference and Administrative details (cont)

### Corporate trustees – names of the directors at the date the report was approved

| Director name | | |
|---|---|---|
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |

### Name of trustees holding title to property belonging to the charity

| Trustee name | Dates acted if not for whole year | |
|---|---|---|
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |

# Funds held as custodian trustees on behalf of others

| | |
|---|---|
| Description of the assets held in this capacity | |
| Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects | |
| Details of arrangements for safe custody and segregation of such assets from the charity's own assets | |

## Additional information (optional)

### Names and addresses of advisers (Optional information)

| Type of adviser | Name | Address |
|---|---|---|
| | | |
| | | |
| | | |
| | | |

### Name of chief executive or names of senior staff members (Optional information)

| |
|---|
| |

## Exemptions from disclosure

Reason for non-disclosure of key personnel details

| |
|---|
| |

## Other optional information

| |
|---|
| |

# Declarations

The trustees declare that they have approved the trustees' report above.

**Signed on behalf of the charity's trustees**

| | | |
|---|---|---|
| **Signature(s)** | | |
| **Full name(s)** | | |
| **Position (eg Secretary, Chair, etc)** | | |
| **Date** | | |

CHARITY COMMISSION FOR ENGLAND AND WALES

| Holwell Nursery School | | | Charity No (if any) | 1081086 |
|---|---|---|---|---|
| Annual accounts for the period | | | | |
| Period start date | 01.09.2022 | To | Period end date | 31.08.2023 |

## Section A Statement of financial activities

| Recommended categories by activity | Guidance Notes | Unrestricted funds £ F01 | Restricted income funds £ F02 | Endowment funds £ F03 | Total funds £ F04 | Prior year funds £ F05 |
|---|---|---|---|---|---|---|
| **Incoming resources (Note 3)** | | | | | | |
| **Income and endowments from:** | | | | | | |
| Donations and legacies | S01 | | - | - | - | - |
| Charitable activities | S02 | 245,557 | - | - | 245,557 | 238,830 |
| Other trading activities | S03 | - | - | - | - | - |
| Investments | S04 | 304 | - | | 304 | 12 |
| Separate material item of income | S05 | - | - | - | - | - |
| Other | S06 | - | - | - | - | 2,054 |
| ***Total*** | S07 | 245,861 | - | - | 245,861 | 240,896 |
| **Resources expended (Note 6)** | | | | | | |
| **Expenditure on:** | | | | | | |
| Raising funds | S08 | - | - | - | - | - |
| Charitable activities | S09 | 250,384 | - | - | 250,384 | 223,975 |
| Separate material item of expense | S10 | - | - | - | - | - |
| Other | S11 | 26,063 | - | - | 26,063 | 3,021 |
| ***Total*** | S12 | 276,447 | - | - | 276,447 | 226,996 |
| **Net income/(expenditure) before investment gains/(losses)** | S13 | (30,586) | - | - | (30,586) | 13,900 |
| Net gains/(losses) on investments | S14 | - | - | - | - | - |
| **Net income/(expenditure)** | S15 | (30,586) | - | - | (30,586) | 13,900 |
| **Extraordinary items** | S16 | - | - | - | - | - |
| **Transfers between funds** | S17 | - | - | - | - | - |
| **Other recognised gains/(losses):** | | | | | | |
| Gains and losses on revaluation of fixed assets for the charity's own use | S18 | - | - | - | - | - |
| Other gains/(losses) | S19 | - | - | - | - | - |
| ***Net movement in funds*** | S20 | (30,586) | - | - | (30,586) | 13,900 |
| ***Reconciliation of funds:*** | | | | | | |
| Total funds brought forward | S21 | 62,507 | - | - | 62,507 | 48,607 |
| ***Total funds carried forward*** | S22 | 31,921 | - | - | 31,921 | 62,507 |

## Section B Balance sheet

| | | Guidance Notes | Unrestricted funds £ | Restricted income funds £ | Endowment funds £ | Total this year £ | Total last year £ |
|---|---|---|---|---|---|---|---|
| **Fixed assets** | | | F01 | F02 | F03 | F04 | F05 |
| **Intangible assets** | **(Note 15)** | B01 | - | - | - | - | - |
| **Tangible assets** | **(Note 14)** | B02 | 4,402 | - | - | 4,402 | 30,465 |
| **Heritage assets** | **(Note 16)** | B03 | - | - | - | - | - |
| **Investments** | **(Note 17)** | B04 | - | - | - | - | - |
| ***Total fixed assets*** | | B05 | 4,402 | - | - | 4,402 | 30,465 |
| **Current assets** | | | | | | | |
| **Stocks** | **(Note 18)** | B06 | - | - | - | - | - |
| **Debtors** | **(Note 19)** | B07 | 5,638 | - | - | 5,638 | 3,659 |
| **Investments** | **(Note 17.4)** | B08 | | - | - | - | - |
| **Cash at bank and in hand** | **(Note 24)** | B09 | 43,881 | - | - | 43,881 | 46,544 |
| ***Total current assets*** | | B10 | 49,519 | - | - | 49,519 | 50,203 |
| **Creditors: amounts falling due within one year** | **(Note 20)** | B11 | 22,000 | - | - | 22,000 | 18,161 |
| ***Net current assets/(liabilities)*** | | B12 | 27,519 | - | - | 27,519 | 32,042 |
| ***Total assets less current liabilities*** | | B13 | 31,921 | - | - | 31,921 | 62,507 |
| **Creditors: amounts falling due after one year** | **(Note 20)** | B14 | - | - | - | - | - |
| **Provisions for liabilities** | | B15 | - | - | - | - | - |
| ***Total net assets or liabilities*** | | B16 | 31,921 | - | - | 31,921 | 62,507 |
| **Funds of the Charity** | | | | | | | |
| **Endowment funds** | **(Note 27)** | B17 | - | | | - | - |
| **Restricted income funds** | **(Note 27)** | B18 | | - | | - | 2,605 |
| **Unrestricted funds** | | B19 | 31,921 | | - | 31,921 | 59,902 |
| **Revaluation reserve** | | B20 | | | | - | |
| ***Total funds*** | | B21 | 31,921 | - | - | 31,921 | 62,507 |

Signed by one or two trustees on behalf of all the trustees

| Signature | Print Name | Date of approval dd/mm/yyyy |
|---|---|---|
| J Lane | Judith Lane | 23.5.2024 |
| | | |

## Section C Notes to the accounts

Note 1 **Basis of preparation**

***This section should be completed by all charities***

### 1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts

The accounts have been prepared in accordance with

| | | |
|---|---|---|
| • and with* | | the Statement of Recommended Practice Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 |
| • and with* | | the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) |

• and with the Charities Act 2011

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

* -Tick as appropriate

### 1.2 Going concern

***If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:***

| | |
|---|---|
| An explanation as to those factors that support the conclusion that the charity is a going concern | ***Not Applicable*** |
| Disclosure of any uncertainties that make the going concern assumption doubtful. | ***Not Applicable*** |
| Where accounts are not prepared on a going concern basis please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern. | ***Not Applicable*** |

### 1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note { }

| | | |
|---|---|---|
| Yes* | | * -Tick as appropriate |
| No* | | |

***Please disclose:***

| | |
|---|---|
| ***(i) the nature of the change in accounting policy;*** | ***Not Applicable*** |
| ***(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and*** | ***Not Applicable*** |
| ***(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented. 3.44 FRS 102 SORP*** | ***Not Applicable*** |

### 1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

| | | |
|---|---|---|
| Yes* | | * -Tick as appropriate |
| No* | | |

***Please disclose:***

| | |
|---|---|
| ***(i) the nature of any changes;*** | ***Not Applicable*** |
| ***(ii) the effect of the change on income and expense or assets and liabilities for the current period; and*** | ***Not Applicable*** |
| ***(iii) where practicable, the effect of the change in one or more future periods.*** | ***Not Applicable*** |

### 1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP)

| | | |
|---|---|---|
| Yes* | | * -Tick as appropriate |
| No* | | |

***Please disclose:***

| | |
|---|---|
| ***(i) the nature of the prior period error;*** | ***Not Applicable*** |
| ***(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and*** | ***Not Applicable*** |
| ***(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.*** | ***Not Applicable*** |

**Note 2** **Accounting policies**

## 2.2 INCOME

*This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.*

| | | Yes | No | N/a |
|---|---|---|---|---|
| **Recognition of income** | These are included in the Statement of Financial Activities (SoFA) when<br>• the charity becomes entitled to the resources;<br>• it is more likely than not that the trustees will receive the resources, and<br>• the monetary value can be measured with sufficient reliability. | | | |
| **Offsetting** | There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102. | | | |
| **Grants and donations** | Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP). | | | |
| | In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP). | | | |
| **Legacies** | Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met. | | | |
| **Government grants** | The charity has received government grants in the reporting period | | | |
| **Tax reclaims on donations and gifts** | Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise. | | | |
| **Contractual income and performance related grants** | This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions. | | | |
| **Donated goods** | Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so. | | | |
| | The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution. | | | |
| | Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'. | | | |
| | Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable. | | | |
| | Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable. | | | |
| **Donated services and facilities** | Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably. | | | |
| | Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA. | | | |
| **Support costs** | The charity has incurred expenditure on support costs. | | | |
| **Volunteer help** | The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report. | | | |
| **Income from interest, royalties and dividends** | This is included in the accounts when receipt is probable and the amount receivable can be measured reliably. | | | |
| **Income from membership subscriptions** | Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies. | | | |
| | Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities. | | | |

| | | Yes | No | N/a |
|---|---|---|---|---|
| **Settlement of insurance claims** | Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA. | | | |
| **Investment gains and losses** | This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year. | | | |

## 2.3 EXPENDITURE AND LIABILITIES

| | | Yes | No | N/a |
|---|---|---|---|---|
| **Liability recognition** | Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty. | | | |
| **Governance and support costs** | Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice. | | | |
| | Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage. | | | |
| **Grants with performance conditions** | Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output. | | | |
| **Grants payable without performance conditions** | Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised. | | | |
| **Redundancy cost** | The charity made no redundancy payments during the reporting period. | | | |
| **Deferred income** | No material item of deferred income has been included in the accounts. | | | |
| **Creditors** | The charity has creditors which are measured at settlement amounts less any trade discounts | | | |
| **Provisions for liabilities** | A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date | | | |
| **Basic financial instruments** | The charity accounts for basic financial instruments on initial recognition as per paragraph 11.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP. | | | |

## 2.4 ASSETS

| | | | Yes | No | N/a |
|---|---|---|---|---|---|
| **Tangible fixed assets for use by charity** | These are capitalised if they can be used for more than one year, and cost at least | | | | |
| | They are valued at cost. | | | | |
| | The depreciation rates and methods used are disclosed in note 9.2. | | | | |
| **Intangible fixed assets** | The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5 | | | | |
| | They are valued at cost. | | | | |
| **Heritage assets** | The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4. | | | | |
| | They are valued at cost. | | | | |
| **Investments** | Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment. | | | | |
| | Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments | | | | |
| **Stocks and work in progress** | Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value. | | | | |
| | Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock. | | | | |
| | Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract. | | | | |
| **Debtors** | Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received. | | | | |

**Current asset investments**

The charity has has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.

| Yes | No | N/a |
|---|---|---|
| | | |

They are valued at fair value except where they qualify as basic financial instruments.

| Yes | No | N/a |
|---|---|---|
| | | |

**POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE**

## Note 3 Analysis of income

| | Analysis | Unrestricted funds | Restricted income funds | Endowment funds | Total funds £ | Prior year £ |
|---|---|---|---|---|---|---|
| **Donations and legacies:** | Donations and gifts | 15 | - | - | 15 | - |
| | Gift Aid | - | - | - | - | - |
| | Legacies | - | - | - | - | - |
| | General grants provided by government/other charities | - | - | - | - | - |
| | Membership subscriptions and sponsorships which are in substance donations | - | - | - | - | |
| | Donated goods, facilities and services | - | - | - | - | - |
| | Other | - | - | - | - | |
| | **Total** | 15 | - | - | 15 | - |
| **Charitable activities:** | Nursery Fees | 150,586 | - | - | 150,586 | 130,323 |
| | Early years voucher funding | 94,956 | - | - | 94,956 | 108,507 |
| | | - | - | - | - | - |
| | Other | - | - | - | - | - |
| | **Total** | 245,542 | - | - | 245,542 | 238,830 |
| **Other trading activities:** | Fundraising | - | - | - | - | - |
| | | - | - | - | - | - |
| | | - | - | - | - | - |
| | Other | - | - | - | - | - |
| | **Total** | - | - | - | - | - |
| **Income from investments:** | Interest income | 304 | - | - | 304 | 12 |
| | Dividend income | - | - | - | - | - |
| | Rental and leasing income | - | - | - | - | - |
| | Other | - | - | - | - | - |
| | **Total** | 304 | - | - | 304 | 12 |
| **Separate material item of income:** | | | - | - | - | - |
| | | - | - | - | - | - |
| | | - | - | - | - | - |
| | | - | - | - | - | - |
| | **Total** | - | - | - | - | - |
| **Other:** | Conversion of endowment funds into income | | - | - | - | - |
| | Gain on disposal of a tangible fixed asset held for charity's own use | - | - | - | - | - |
| | Gain on disposal of a programme related investment | - | - | - | - | - |
| | Royalties from the exploitation of intellectual property rights | - | - | - | - | - |
| | Other | - | - | - | - | 2,054 |
| | **Total** | - | - | - | - | 2,054 |
| **TOTAL INCOME** | | 245,861 | - | - | 245,861 | 240,896 |

**Other information:**

| | |
|---|---|
| **All income in the prior year was unrestricted except for: (please provide description and amounts)** | n/a |
| **Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.** | N/A |
| **Where any endowment fund is converted into income in the prior period, please give the reason for the conversion.** | N/A |
| **Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)** | N/A |

## Note 4 Analysis of receipts of government grants

| | Description | This year £ |
|---|---|---|
| Government grant 1 | | - |
| Government grant 2 | | - |
| Government grant 3 | | - |
| Other | | - |
| | Total | - |

| | Description | Last year £ |
|---|---|---|
| Government grant 1 | | |
| Government grant 2 | | |
| Government grant 3 | | |
| Other | | - |
| | Total | - |

| | This year | Last year |
|---|---|---|
| ***Please provide details of any unfulfilled conditions and other contingencies attaching to grants that have been recognised in income.*** | None | None |

| | This year | Last year |
|---|---|---|
| ***Please give details of other forms of government assistance from which the charity has directly benefited.*** | Small business rates relief | Small business rates relief |

## Note 6 Analysis of expenditure

| Analysis | This year Unrestricted funds | Restricted Income funds | Endowment funds | Total funds £ | Last year Unrestricted funds | Restricted income funds | Endowment funds | Total funds £ |
|---|---|---|---|---|---|---|---|---|
| **Expenditure on raising funds:** | | | | | | | | |
| Incurred seeking donations | - | - | - | - | - | - | - | - |
| Incurred seeking legacies | - | - | - | - | - | - | - | - |
| Incurred seeking grants | - | - | - | - | | | | - |
| Operating membership schemes and social lotteries | - | - | - | - | | | | - |
| Staging fundraising events | - | - | - | - | | | | - |
| Fudraising agents | - | - | - | - | | | | - |
| Operating charity shops | - | - | - | - | | | | - |
| Operating a trading company undertaking non-charitable trading activity | - | - | - | - | | | | - |
| Advertising, marketing, direct mail and publicity | - | - | - | - | - | - | - | - |
| Start up costs incurred in generating new source of future income | - | - | - | - | - | - | - | - |
| Database development costs | - | - | - | - | - | - | - | - |
| Other trading activities | - | - | - | - | | | | - |
| Investment management costs: | - | - | - | - | | | | - |
| Portfolio management costs | - | - | - | - | - | - | - | - |
| Cost of obtaining investment advice | - | - | - | - | - | - | - | - |
| Investment administration costs | - | - | - | - | - | - | - | - |
| Intellectual property licencing costs | - | - | - | - | - | - | - | - |
| Rent collection, property repairs and maintenance charges | - | - | - | - | - | - | - | - |
| | - | - | - | - | - | - | - | - |
| **Total expenditure on raising funds** | - | - | - | - | - | - | - | - |
| **Expenditure on charitable activities:** | | | | | | | | |
| Payroll costs | 209,421 | - | - | 209,421 | 192,104 | - | - | 192,104 |
| Other operating costs | 40,963 | - | - | 40,963 | 31,871 | - | - | 31,871 |
| | - | - | - | - | - | - | - | - |
| | - | - | - | - | - | - | - | - |
| **Total expenditure on charitable activities** | 250,384 | - | - | 250,384 | 223,975 | - | - | 223,975 |
| **Separate material item of expense** | | | | | | | | |
| | - | - | - | - | - | - | - | - |
| **Total** | - | - | - | - | - | - | - | - |
| **Other** | | | | | | | | |
| Depreciation | 26,063 | - | - | 26,063 | 3,021 | - | - | 3,021 |
| **Total other expenditure** | 26,063 | - | - | 26,063 | 3,021 | - | - | 3,021 |
| **TOTAL EXPENDITURE** | 276,447 | - | - | 276,447 | 226,996 | - | - | 226,996 |

## Note 11 Paid employees

*Please complete this note if the charity has any employees.*

### 11.1 Staff Costs

| | This year £ | Last year £ |
|---|---|---|
| Salaries and wages | 199,162 | 181,622 |
| Social security costs | 6,984 | 7,452 |
| Pension costs (defined contribution scheme) | 3,275 | 3,030 |
| Other employee benefits | - | - |
| Total staff costs | 209,421 | 192,104 |

This year:

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party: None

Last year:

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party: None

*Please give details of the number of employees whose total employee benefits (excluding employer pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no such transactions, please enter 'true' in the box provided.*

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000: True

| Band | Number of employees | |
|---|---|---|
| | This year | Last year |
| £60,000 to £69,999 | - | - |
| £70,000 to £79,999 | - | - |
| £80,000 to £89,999 | - | - |
| £90,000 to £99,999 | - | - |
| £100,000 to £109,999 | - | - |
| | | |

| This year £ | Last year £ |
|---|---|
| 33,409 | 25,459 |

Please provide the total amount paid to key management personnel (includes trustees and senior management) for their services to the charity. For specific amounts paid to trustees, see Note 28.

**11.2 Average head count in the year**

**The parts of the charity in which the employees work**

| | This year Number | Last year Number |
|---|---|---|
| Fundraising | - | - |
| Charitable Activities | 14 | 12 |
| Governance | - | - |
| Other | - | - |
| **Total** | 14 | 12 |

**11.3 Ex-gratia payments to employees and others (excluding trustees)**
***Please complete if an ex-gratia payment is made.***

**Please explain the nature of the payment**

| | |
|---|---|
| **This year** | |
| **Last year** | |

**Please state the legal authority or reason for making the payment**

| | |
|---|---|
| **This year** | |
| **Last year** | |

| | This year | Last year |
|---|---|---|
| | £ | £ |
| **Please state the amount of the payment (or value of any waiver of a right to an asset)** | - | - |

**Note 12 Defined contribution pension scheme or defined benefit scheme accounted for as a defined contribution scheme.**

***12.1 Please complete this note if a defined contribution pension scheme is operated.***

| | This year | Last year |
|---|---|---|
| | £ | £ |
| **Amount of contributions recognised in the SOFA as an expense** | 3,275 | 3,030 |

| | | |
|---|---|---|
| **Please explain the basis for allocating the liability and expense of defined contribution pension scheme between activities and between restricted and unrestricted funds.** | | |

## Note 14 Tangible fixed assets

***Please complete this note if the charity has any tangible fixed assets***

**14.1 Cost or valuation**

| | Freehold land & buildings £ | Other land & buildings £ | Plant, machinery and motor vehicles £ | Fixtures, fittings and equipment £ | Total £ |
|---|---|---|---|---|---|
| At the beginning of the year | 29,500 | - | - | 7,168 | 36,668 |
| Additions | - | - | - | | - |
| Revaluations | (29,500) | - | - | - | (29,500) |
| Disposals | - | - | - | - | - |
| Transfers * | - | - | - | - | - |
| At end of the year | - | - | - | 7,168 | 7,168 |

**14.2 Depreciation and impairments**

| | **Basis | SL over term of lease | SL or RB | SL or RB | RB | SL or RB |
|---|---|---|---|---|---|---|
| | ** Rate | | | | 15% | |
| At beginning of the year | | 4,214 | - | - | 1,989 | 6,203 |
| Disposals | | - | - | - | - | - |
| Depreciation | | - | - | - | 777 | 777 |
| Impairment | | (4,214) | - | - | - | (4,214) |
| Transfers* | | - | - | - | - | - |
| At end of the year | | - | - | - | 2,766 | 2,766 |

**14.3 Net book value**

| | | | | | |
|---|---|---|---|---|---|
| Net book value at the beginning of the year | 25,286 | - | - | 5,179 | 30,465 |
| Net book value at the end of the year | - | - | - | 4,402 | 4,402 |

## Note 19 Debtors and prepayments

*Please complete this note if the charity has any debtors or prepayments.*

### 19.1 Analysis of debtors

| | This year £ | Last year £ |
|---|---|---|
| | - | - |
| Trade debtors | 5,638 | 3,659 |
| Prepayments and accrued income | - | - |
| Other debtors | 5,638 | 3,659 |
| Total | | |

*Please complete 19.2 where a material debtor is recoverable more than a year after the reporting date.*

### 19.2 Analysis of debtors recoverable in more than 1 year (included in debtors above)

| | This year £ | Last year £ |
|---|---|---|
| Trade debtors | - | - |
| Prepayments and accrued income | - | - |
| Other debtors | - | - |
| | - | - |
| Total | - | - |

## Note 20 Creditors and accruals

***Please complete this note if the charity has any creditors or accruals.***

### 20.1 Analysis of creditors

| | Amounts falling due within one year | | Amounts falling due after more than one year | |
|---|---|---|---|---|
| | This year £ | Last year £ | This year £ | Last year £ |
| Accruals for grants payable | - | - | - | - |
| Bank loans and overdrafts | - | - | - | - |
| Trade creditors | 6,766 | 5,304 | - | - |
| Payments received on account for contracts or performance-related grants | - | - | - | - |
| Accruals and deferred income | 15,234 | 12,857 | - | - |
| Taxation and social security | - | - | - | - |
| Other creditors | - | - | - | - |
| Total | 22,000 | 18,161 | - | - |

### 20.2 Deferred income

***Please complete this note if the charity has deferred income.***

| | This year | Last year |
|---|---|---|
| ***Please explain the reasons why income is deferred.*** | *DCC advanced early years funding payments in respect of the future Autum term income.* | *DCC advanced early years funding payments in respect of the future Autum term income.* |

| ***Movement in deferred income account*** | This year £ | Last year £ |
|---|---|---|
| Balance at the start of the reporting period | 12,857 | 14,481 |
| Amounts added in current period | 15,234 | 12,857 |
| Amounts released to income from previous periods | (12,857) | (14,481) |
| Balance at the end of the reporting period | 15,234 | 12,857 |

## Note 24 Cash at bank and in hand

| | This year £ | Last year £ |
|---|---|---|
| Short term cash investments (less than 3 months maturity date) | - | - |
| Short term deposits | 26,428 | 40,399 |
| Cash at bank and on hand | 17,453 | 6,145 |
| Other | - | - |
| Total | 43,881 | 46,544 |

## Note 25 Fair value of assets and liabilities

| | This year | Last year |
|---|---|---|
| **25.1 Please provide details of the charity's exposure to credit risk (the risk of incurring a loss due to a debtor not paying what is owed) , liquidity risk (the risk of not being able to meet short term financial demands) and market risk (the risk that the value of an investment will fall due to changes in the market) arising from financial instruments to which the charity is exposed at the end of the reporting period and explain how the charity manages those risks.** | no significant risk | no significant risk |
| **25.2 Please give details of the amount of change in the fair value of basic financial instruments (debtors, creditors, investments (see section 11, FRS 102 SORP)) measured at fair value through the SoFA that is attributable to changes in credit risk.** | n/a | n/a |

## Note 26 Events after the end of the reporting period

***Please complete this note events (not requiring adjustment to the accounts) have occurred after the end of the reporting period but before the accounts are authorised which relate to conditions that arose after the end of the***

| | This year | Last year |
|---|---|---|
| **Please provide details of the nature of the event** | n/a | n/a |
| **Provide an estimate of the financial effect of the event or a statement that such an estimate cannot be made** | n/a | n/a |

## Note 28 Transactions with trustees and related parties

*If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.*

### 28.1 Trustee remuneration and benefits

This year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

*In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.*

| Name of trustee | Legal authority (eg order, governing document) | Amounts paid or benefit value | | | | |
|---|---|---|---|---|---|---|
| | | Remuneration | Pension contribution | Redundancy (including loss of office)/ex gratia | Other | TOTAL |
| | | £ | £ | £ | £ | £ |
| | | | - | - | - | - |
| | | - | - | - | - | - |
| | | - | - | - | - | - |
| | | - | - | - | - | - |

*Please give details of why remuneration or other employment benefits were paid.*

*Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.*

Last year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

F

*In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.*

| Name of trustee | Legal authority (eg order, governing document) | Amounts paid or benefit value | | | | |
|---|---|---|---|---|---|---|
| | | Remuneration | Pension contribution | Redundancy (including loss of office)/ex gratia | Other | TOTAL |
| | | £ | £ | | £ | £ |
| J Lane | | 390 | - | - | - | 390 |
| | | - | - | - | - | - |
| | | - | - | - | - | - |
| | | - | - | - | - | - |

*Please give details of why remuneration or other employment benefits were paid.*

worked for one week in August 2022

*Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.*

CHARITY COMMISSION FOR ENGLAND AND WALES

# Independent examiner's report on the accounts

## Section A Independent Examiner's Report

| | | | |
|---|---|---|---|
| **Report to the trustees/ members of** | Charity Name<br>**Hollwell Nursery** | | |
| **On accounts for the year ended** | 31 August 2023 | **Charity no (if any)** | 1081086 |
| **Set out on pages** | 1 - 22<br>(remember to include the page numbers of additional sheets) | | |

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended [redacted].

**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 accounts carried out under section 145 of the 2011 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.

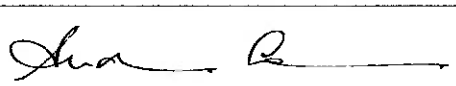
**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below *) which gives me cause to believe that in, any material respect:

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

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.

** Please delete the words in the brackets if they do not apply.*

| | | | |
|---|---|---|---|
| **Signed:** |  | **Date:** | 11/05/24 |
| **Name:** | Andrew Comer | | |
| **Relevant professional qualification(s) or body (if any):** | FCCA | | |
| **Address:** | Evans & CO, Manchester House, High Street, Stalbridge, Dorset DT10 2LL | | |

| |
|---|
| |

## Section B Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

**Give here brief details of any items that the examiner wishes to disclose.**

CHARITY COMMISSION FOR ENGLAND AND WALES

| Holwell Nursery School | | | Charity No (if any) | 1081086 |
|---|---|---|---|---|
| Annual accounts for the period | | | | |
| Period start date | 01.09.2022 | To | Period end date | 31.08.2023 |

## Section A Statement of financial activities

| Recommended categories by activity | Guidance Notes | Unrestricted funds £ F01 | Restricted income funds £ F02 | Endowment funds £ F03 | Total funds £ F04 | Prior year funds £ F05 |
|---|---|---|---|---|---|---|
| **Incoming resources (Note 3)** | | | | | | |
| **Income and endowments from:** | | | | | | |
| Donations and legacies | S01 | | - | - | - | - |
| Charitable activities | S02 | 245,557 | - | - | 245,557 | 238,830 |
| Other trading activities | S03 | - | - | - | - | - |
| Investments | S04 | 304 | - | | 304 | 12 |
| Separate material item of income | S05 | - | - | - | - | - |
| Other | S06 | - | - | - | - | 2,054 |
| ***Total*** | S07 | 245,861 | - | - | 245,861 | 240,896 |
| **Resources expended (Note 6)** | | | | | | |
| **Expenditure on:** | | | | | | |
| Raising funds | S08 | - | - | - | - | - |
| Charitable activities | S09 | 250,384 | - | - | 250,384 | 223,975 |
| Separate material item of expense | S10 | - | - | - | - | - |
| Other | S11 | 26,063 | - | - | 26,063 | 3,021 |
| ***Total*** | S12 | 276,447 | - | - | 276,447 | 226,996 |
| **Net income/(expenditure) before investment gains/(losses)** | S13 | (30,586) | - | - | (30,586) | 13,900 |
| Net gains/(losses) on investments | S14 | - | - | - | - | - |
| **Net income/(expenditure)** | S15 | (30,586) | - | - | (30,586) | 13,900 |
| **Extraordinary items** | S16 | - | - | - | - | - |
| **Transfers between funds** | S17 | - | - | - | - | - |
| **Other recognised gains/(losses):** | | | | | | |
| Gains and losses on revaluation of fixed assets for the charity's own use | S18 | - | - | - | - | - |
| Other gains/(losses) | S19 | - | - | - | - | - |
| ***Net movement in funds*** | S20 | (30,586) | - | - | (30,586) | 13,900 |
| ***Reconciliation of funds:*** | | | | | | |
| Total funds brought forward | S21 | 62,507 | - | - | 62,507 | 48,607 |
| ***Total funds carried forward*** | S22 | 31,921 | - | - | 31,921 | 62,507 |

## Section B Balance sheet

| | | Guidance Notes | Unrestricted funds £ | Restricted income funds £ | Endowment funds £ | Total this year £ | Total last year £ |
|---|---|---|---|---|---|---|---|
| **Fixed assets** | | | F01 | F02 | F03 | F04 | F05 |
| **Intangible assets** | **(Note 15)** | B01 | - | - | - | - | - |
| **Tangible assets** | **(Note 14)** | B02 | 4,402 | - | - | 4,402 | 30,465 |
| **Heritage assets** | **(Note 16)** | B03 | - | - | - | - | - |
| **Investments** | **(Note 17)** | B04 | - | - | - | - | - |
| ***Total fixed assets*** | | B05 | 4,402 | - | - | 4,402 | 30,465 |
| **Current assets** | | | | | | | |
| **Stocks** | **(Note 18)** | B06 | - | - | - | - | - |
| **Debtors** | **(Note 19)** | B07 | 5,638 | - | - | 5,638 | 3,659 |
| **Investments** | **(Note 17.4)** | B08 | | - | - | - | - |
| **Cash at bank and in hand** | **(Note 24)** | B09 | 43,881 | - | - | 43,881 | 46,544 |
| ***Total current assets*** | | B10 | 49,519 | - | - | 49,519 | 50,203 |
| **Creditors: amounts falling due within one year** | **(Note 20)** | B11 | 22,000 | - | - | 22,000 | 18,161 |
| ***Net current assets/(liabilities)*** | | B12 | 27,519 | - | - | 27,519 | 32,042 |
| ***Total assets less current liabilities*** | | B13 | 31,921 | - | - | 31,921 | 62,507 |
| **Creditors: amounts falling due after one year** | **(Note 20)** | B14 | - | - | - | - | - |
| **Provisions for liabilities** | | B15 | - | - | - | - | - |
| ***Total net assets or liabilities*** | | B16 | 31,921 | - | - | 31,921 | 62,507 |
| **Funds of the Charity** | | | | | | | |
| **Endowment funds** | **(Note 27)** | B17 | - | | | - | - |
| **Restricted income funds** | **(Note 27)** | B18 | | - | | - | 2,605 |
| **Unrestricted funds** | | B19 | 31,921 | | - | 31,921 | 59,902 |
| **Revaluation reserve** | | B20 | | | | - | |
| ***Total funds*** | | B21 | 31,921 | - | - | 31,921 | 62,507 |

Signed by one or two trustees on behalf of all the trustees

| Signature | Print Name | Date of approval dd/mm/yyyy |
|---|---|---|
| J Lane | Judith Lane | 23.5.2024 |
| | | |

## Section C Notes to the accounts

Note 1 **Basis of preparation**

***This section should be completed by all charities***

### 1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts

The accounts have been prepared in accordance with

| | | |
|---|---|---|
| • and with* | | the Statement of Recommended Practice Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 |
| • and with* | | the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) |

• and with the Charities Act 2011

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

* -Tick as appropriate

### 1.2 Going concern

***If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:***

| | |
|---|---|
| An explanation as to those factors that support the conclusion that the charity is a going concern | ***Not Applicable*** |
| Disclosure of any uncertainties that make the going concern assumption doubtful. | ***Not Applicable*** |
| Where accounts are not prepared on a going concern basis please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern. | ***Not Applicable*** |

### 1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note { }

| | | |
|---|---|---|
| Yes* | | * -Tick as appropriate |
| No* | | |

***Please disclose:***

| | |
|---|---|
| ***(i) the nature of the change in accounting policy;*** | ***Not Applicable*** |
| ***(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and*** | ***Not Applicable*** |
| ***(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented. 3.44 FRS 102 SORP*** | ***Not Applicable*** |

### 1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

| | | |
|---|---|---|
| Yes* | | * -Tick as appropriate |
| No* | | |

***Please disclose:***

| | |
|---|---|
| ***(i) the nature of any changes;*** | ***Not Applicable*** |
| ***(ii) the effect of the change on income and expense or assets and liabilities for the current period; and*** | ***Not Applicable*** |
| ***(iii) where practicable, the effect of the change in one or more future periods.*** | ***Not Applicable*** |

### 1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP)

| | | |
|---|---|---|
| Yes* | | * -Tick as appropriate |
| No* | | |

***Please disclose:***

| | |
|---|---|
| ***(i) the nature of the prior period error;*** | ***Not Applicable*** |
| ***(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and*** | ***Not Applicable*** |
| ***(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.*** | ***Not Applicable*** |

**Note 2** **Accounting policies**

## 2.2 INCOME

*This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.*

| | | Yes | No | N/a |
|---|---|---|---|---|
| **Recognition of income** | These are included in the Statement of Financial Activities (SoFA) when<br>• the charity becomes entitled to the resources;<br>• it is more likely than not that the trustees will receive the resources, and<br>• the monetary value can be measured with sufficient reliability. | | | |
| **Offsetting** | There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102. | | | |
| **Grants and donations** | Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP). | | | |
| | In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP). | | | |
| **Legacies** | Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met. | | | |
| **Government grants** | The charity has received government grants in the reporting period | | | |
| **Tax reclaims on donations and gifts** | Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise. | | | |
| **Contractual income and performance related grants** | This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions. | | | |
| **Donated goods** | Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so. | | | |
| | The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution. | | | |
| | Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'. | | | |
| | Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable. | | | |
| | Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable. | | | |
| **Donated services and facilities** | Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably. | | | |
| | Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA. | | | |
| **Support costs** | The charity has incurred expenditure on support costs. | | | |
| **Volunteer help** | The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report. | | | |
| **Income from interest, royalties and dividends** | This is included in the accounts when receipt is probable and the amount receivable can be measured reliably. | | | |
| **Income from membership subscriptions** | Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies. | | | |
| | Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities. | | | |

| | | Yes | No | N/a |
|---|---|---|---|---|
| **Settlement of insurance claims** | Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA. | | | |
| **Investment gains and losses** | This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year. | | | |

## 2.3 EXPENDITURE AND LIABILITIES

| | | Yes | No | N/a |
|---|---|---|---|---|
| **Liability recognition** | Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty. | | | |
| **Governance and support costs** | Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice. | | | |
| | Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage. | | | |
| **Grants with performance conditions** | Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output. | | | |
| **Grants payable without performance conditions** | Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised. | | | |
| **Redundancy cost** | The charity made no redundancy payments during the reporting period. | | | |
| **Deferred income** | No material item of deferred income has been included in the accounts. | | | |
| **Creditors** | The charity has creditors which are measured at settlement amounts less any trade discounts | | | |
| **Provisions for liabilities** | A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date | | | |
| **Basic financial instruments** | The charity accounts for basic financial instruments on initial recognition as per paragraph 11.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP. | | | |

## 2.4 ASSETS

| | | | Yes | No | N/a |
|---|---|---|---|---|---|
| **Tangible fixed assets for use by charity** | These are capitalised if they can be used for more than one year, and cost at least | | | | |
| | They are valued at cost. | | | | |
| | The depreciation rates and methods used are disclosed in note 9.2. | | | | |
| **Intangible fixed assets** | The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5 | | | | |
| | They are valued at cost. | | | | |
| **Heritage assets** | The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4. | | | | |
| | They are valued at cost. | | | | |
| **Investments** | Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment. | | | | |
| | Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments | | | | |
| **Stocks and work in progress** | Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value. | | | | |
| | Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock. | | | | |
| | Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract. | | | | |
| **Debtors** | Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received. | | | | |

**Current asset investments**

The charity has has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.

| Yes | No | N/a |
|---|---|---|
| | | |

They are valued at fair value except where they qualify as basic financial instruments.

| Yes | No | N/a |
|---|---|---|
| | | |

**POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE**

## Note 3 Analysis of income

| | Analysis | Unrestricted funds | Restricted income funds | Endowment funds | Total funds £ | Prior year £ |
|---|---|---|---|---|---|---|
| **Donations and legacies:** | Donations and gifts | 15 | - | - | 15 | - |
| | Gift Aid | - | - | - | - | - |
| | Legacies | - | - | - | - | - |
| | General grants provided by government/other charities | - | - | - | - | - |
| | Membership subscriptions and sponsorships which are in substance donations | - | - | - | - | |
| | Donated goods, facilities and services | - | - | - | - | - |
| | Other | - | - | - | - | |
| | **Total** | 15 | - | - | 15 | - |
| **Charitable activities:** | Nursery Fees | 150,586 | - | - | 150,586 | 130,323 |
| | Early years voucher funding | 94,956 | - | - | 94,956 | 108,507 |
| | | - | - | - | - | - |
| | Other | - | - | - | - | - |
| | **Total** | 245,542 | - | - | 245,542 | 238,830 |
| **Other trading activities:** | Fundraising | - | - | - | - | - |
| | | - | - | - | - | - |
| | | - | - | - | - | - |
| | Other | - | - | - | - | - |
| | **Total** | - | - | - | - | - |
| **Income from investments:** | Interest income | 304 | - | - | 304 | 12 |
| | Dividend income | - | - | - | - | - |
| | Rental and leasing income | - | - | - | - | - |
| | Other | - | - | - | - | - |
| | **Total** | 304 | - | - | 304 | 12 |
| **Separate material item of income:** | | | - | - | - | - |
| | | - | - | - | - | - |
| | | - | - | - | - | - |
| | | - | - | - | - | - |
| | **Total** | - | - | - | - | - |
| **Other:** | Conversion of endowment funds into income | | - | - | - | - |
| | Gain on disposal of a tangible fixed asset held for charity's own use | - | - | - | - | - |
| | Gain on disposal of a programme related investment | - | - | - | - | - |
| | Royalties from the exploitation of intellectual property rights | - | - | - | - | - |
| | Other | - | - | - | - | 2,054 |
| | **Total** | - | - | - | - | 2,054 |
| **TOTAL INCOME** | | 245,861 | - | - | 245,861 | 240,896 |

**Other information:**

| | |
|---|---|
| **All income in the prior year was unrestricted except for: (please provide description and amounts)** | n/a |
| **Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.** | N/A |
| **Where any endowment fund is converted into income in the prior period, please give the reason for the conversion.** | N/A |
| **Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)** | N/A |

## Note 4 Analysis of receipts of government grants

| | Description | This year £ |
|---|---|---|
| Government grant 1 | | - |
| Government grant 2 | | - |
| Government grant 3 | | - |
| Other | | - |
| | Total | - |

| | Description | Last year £ |
|---|---|---|
| Government grant 1 | | |
| Government grant 2 | | |
| Government grant 3 | | |
| Other | | - |
| | Total | - |

| | This year | Last year |
|---|---|---|
| ***Please provide details of any unfulfilled conditions and other contingencies attaching to grants that have been recognised in income.*** | None | None |

| | This year | Last year |
|---|---|---|
| ***Please give details of other forms of government assistance from which the charity has directly benefited.*** | Small business rates relief | Small business rates relief |

## Note 6 Analysis of expenditure

| Analysis | This year Unrestricted funds | Restricted Income funds | Endowment funds | Total funds £ | Last year Unrestricted funds | Restricted income funds | Endowment funds | Total funds £ |
|---|---|---|---|---|---|---|---|---|
| **Expenditure on raising funds:** | | | | | | | | |
| Incurred seeking donations | - | - | - | - | - | - | - | - |
| Incurred seeking legacies | - | - | - | - | - | - | - | - |
| Incurred seeking grants | - | - | - | - | | | | - |
| Operating membership schemes and social lotteries | - | - | - | - | | | | - |
| Staging fundraising events | - | - | - | - | | | | - |
| Fudraising agents | - | - | - | - | | | | - |
| Operating charity shops | - | - | - | - | | | | - |
| Operating a trading company undertaking non-charitable trading activity | - | - | - | - | | | | - |
| Advertising, marketing, direct mail and publicity | - | - | - | - | - | - | - | - |
| Start up costs incurred in generating new source of future income | - | - | - | - | - | - | - | - |
| Database development costs | - | - | - | - | - | - | - | - |
| Other trading activities | - | - | - | - | | | | - |
| Investment management costs: | - | - | - | - | | | | - |
| Portfolio management costs | - | - | - | - | - | - | - | - |
| Cost of obtaining investment advice | - | - | - | - | - | - | - | - |
| Investment administration costs | - | - | - | - | - | - | - | - |
| Intellectual property licencing costs | - | - | - | - | - | - | - | - |
| Rent collection, property repairs and maintenance charges | - | - | - | - | - | - | - | - |
| | - | - | - | - | - | - | - | - |
| **Total expenditure on raising funds** | - | - | - | - | - | - | - | - |
| **Expenditure on charitable activities:** | | | | | | | | |
| Payroll costs | 209,421 | - | - | 209,421 | 192,104 | - | - | 192,104 |
| Other operating costs | 40,963 | - | - | 40,963 | 31,871 | - | - | 31,871 |
| | - | - | - | - | - | - | - | - |
| | - | - | - | - | - | - | - | - |
| **Total expenditure on charitable activities** | 250,384 | - | - | 250,384 | 223,975 | - | - | 223,975 |
| **Separate material item of expense** | | | | | | | | |
| | - | - | - | - | - | - | - | - |
| **Total** | - | - | - | - | - | - | - | - |
| **Other** | | | | | | | | |
| Depreciation | 26,063 | - | - | 26,063 | 3,021 | - | - | 3,021 |
| **Total other expenditure** | 26,063 | - | - | 26,063 | 3,021 | - | - | 3,021 |
| **TOTAL EXPENDITURE** | 276,447 | - | - | 276,447 | 226,996 | - | - | 226,996 |

## Note 11 Paid employees

*Please complete this note if the charity has any employees.*

### 11.1 Staff Costs

| | This year £ | Last year £ |
|---|---|---|
| Salaries and wages | 199,162 | 181,622 |
| Social security costs | 6,984 | 7,452 |
| Pension costs (defined contribution scheme) | 3,275 | 3,030 |
| Other employee benefits | - | - |
| Total staff costs | 209,421 | 192,104 |

This year:

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party: None

Last year:

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party: None

*Please give details of the number of employees whose total employee benefits (excluding employer pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no such transactions, please enter 'true' in the box provided.*

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000: True

| Band | Number of employees | |
|---|---|---|
| | This year | Last year |
| £60,000 to £69,999 | - | - |
| £70,000 to £79,999 | - | - |
| £80,000 to £89,999 | - | - |
| £90,000 to £99,999 | - | - |
| £100,000 to £109,999 | - | - |
| | | |

| This year £ | Last year £ |
|---|---|
| 33,409 | 25,459 |

Please provide the total amount paid to key management personnel (includes trustees and senior management) for their services to the charity. For specific amounts paid to trustees, see Note 28.

**11.2 Average head count in the year**

**The parts of the charity in which the employees work**

| | This year Number | Last year Number |
|---|---|---|
| Fundraising | - | - |
| Charitable Activities | 14 | 12 |
| Governance | - | - |
| Other | - | - |
| **Total** | 14 | 12 |

**11.3 Ex-gratia payments to employees and others (excluding trustees)**
***Please complete if an ex-gratia payment is made.***

**Please explain the nature of the payment**

| | |
|---|---|
| **This year** | |
| **Last year** | |

**Please state the legal authority or reason for making the payment**

| | |
|---|---|
| **This year** | |
| **Last year** | |

| | This year | Last year |
|---|---|---|
| | £ | £ |
| **Please state the amount of the payment (or value of any waiver of a right to an asset)** | - | - |

**Note 12 Defined contribution pension scheme or defined benefit scheme accounted for as a defined contribution scheme.**

***12.1 Please complete this note if a defined contribution pension scheme is operated.***

| | This year | Last year |
|---|---|---|
| | £ | £ |
| **Amount of contributions recognised in the SOFA as an expense** | 3,275 | 3,030 |

| | | |
|---|---|---|
| **Please explain the basis for allocating the liability and expense of defined contribution pension scheme between activities and between restricted and unrestricted funds.** | | |

## Note 14 Tangible fixed assets

***Please complete this note if the charity has any tangible fixed assets***

**14.1 Cost or valuation**

| | Freehold land & buildings £ | Other land & buildings £ | Plant, machinery and motor vehicles £ | Fixtures, fittings and equipment £ | Total £ |
|---|---|---|---|---|---|
| At the beginning of the year | 29,500 | - | - | 7,168 | 36,668 |
| Additions | - | - | - | | - |
| Revaluations | (29,500) | - | - | - | (29,500) |
| Disposals | - | - | - | - | - |
| Transfers * | - | - | - | - | - |
| At end of the year | - | - | - | 7,168 | 7,168 |

**14.2 Depreciation and impairments**

| | **Basis | SL over term of lease | SL or RB | SL or RB | RB | SL or RB |
|---|---|---|---|---|---|---|
| | ** Rate | | | | 15% | |
| At beginning of the year | | 4,214 | - | - | 1,989 | 6,203 |
| Disposals | | - | - | - | - | - |
| Depreciation | | - | - | - | 777 | 777 |
| Impairment | | (4,214) | - | - | - | (4,214) |
| Transfers* | | - | - | - | - | - |
| At end of the year | | - | - | - | 2,766 | 2,766 |

**14.3 Net book value**

| | | | | | |
|---|---|---|---|---|---|
| Net book value at the beginning of the year | 25,286 | - | - | 5,179 | 30,465 |
| Net book value at the end of the year | - | - | - | 4,402 | 4,402 |

## Note 19 Debtors and prepayments

*Please complete this note if the charity has any debtors or prepayments.*

### 19.1 Analysis of debtors

| | This year £ | Last year £ |
|---|---|---|
| | - | - |
| Trade debtors | 5,638 | 3,659 |
| Prepayments and accrued income | - | - |
| Other debtors | 5,638 | 3,659 |
| Total | | |

*Please complete 19.2 where a material debtor is recoverable more than a year after the reporting date.*

### 19.2 Analysis of debtors recoverable in more than 1 year (included in debtors above)

| | This year £ | Last year £ |
|---|---|---|
| Trade debtors | - | - |
| Prepayments and accrued income | - | - |
| Other debtors | - | - |
| | - | - |
| Total | - | - |

## Note 20 Creditors and accruals

***Please complete this note if the charity has any creditors or accruals.***

### 20.1 Analysis of creditors

| | Amounts falling due within one year | | Amounts falling due after more than one year | |
|---|---|---|---|---|
| | This year £ | Last year £ | This year £ | Last year £ |
| Accruals for grants payable | - | - | - | - |
| Bank loans and overdrafts | - | - | - | - |
| Trade creditors | 6,766 | 5,304 | - | - |
| Payments received on account for contracts or performance-related grants | - | - | - | - |
| Accruals and deferred income | 15,234 | 12,857 | - | - |
| Taxation and social security | - | - | - | - |
| Other creditors | - | - | - | - |
| Total | 22,000 | 18,161 | - | - |

### 20.2 Deferred income

***Please complete this note if the charity has deferred income.***

| | This year | Last year |
|---|---|---|
| ***Please explain the reasons why income is deferred.*** | *DCC advanced early years funding payments in respect of the future Autum term income.* | *DCC advanced early years funding payments in respect of the future Autum term income.* |

| ***Movement in deferred income account*** | This year £ | Last year £ |
|---|---|---|
| Balance at the start of the reporting period | 12,857 | 14,481 |
| Amounts added in current period | 15,234 | 12,857 |
| Amounts released to income from previous periods | (12,857) | (14,481) |
| Balance at the end of the reporting period | 15,234 | 12,857 |

## Note 24 Cash at bank and in hand

| | This year £ | Last year £ |
|---|---|---|
| Short term cash investments (less than 3 months maturity date) | - | - |
| Short term deposits | 26,428 | 40,399 |
| Cash at bank and on hand | 17,453 | 6,145 |
| Other | - | - |
| Total | 43,881 | 46,544 |

## Note 25 Fair value of assets and liabilities

| | This year | Last year |
|---|---|---|
| **25.1 Please provide details of the charity's exposure to credit risk (the risk of incurring a loss due to a debtor not paying what is owed) , liquidity risk (the risk of not being able to meet short term financial demands) and market risk (the risk that the value of an investment will fall due to changes in the market) arising from financial instruments to which the charity is exposed at the end of the reporting period and explain how the charity manages those risks.** | no significant risk | no significant risk |
| **25.2 Please give details of the amount of change in the fair value of basic financial instruments (debtors, creditors, investments (see section 11, FRS 102 SORP)) measured at fair value through the SoFA that is attributable to changes in credit risk.** | n/a | n/a |

## Note 26 Events after the end of the reporting period

***Please complete this note events (not requiring adjustment to the accounts) have occurred after the end of the reporting period but before the accounts are authorised which relate to conditions that arose after the end of the***

| | This year | Last year |
|---|---|---|
| **Please provide details of the nature of the event** | n/a | n/a |
| **Provide an estimate of the financial effect of the event or a statement that such an estimate cannot be made** | n/a | n/a |

## Note 28 Transactions with trustees and related parties

*If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.*

### 28.1 Trustee remuneration and benefits

This year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

*In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.*

| Name of trustee | Legal authority (eg order, governing document) | Amounts paid or benefit value | | | | |
|---|---|---|---|---|---|---|
| | | Remuneration | Pension contribution | Redundancy (including loss of office)/ex gratia | Other | TOTAL |
| | | £ | £ | £ | £ | £ |
| | | | - | - | - | - |
| | | - | - | - | - | - |
| | | - | - | - | - | - |
| | | - | - | - | - | - |

*Please give details of why remuneration or other employment benefits were paid.*

*Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.*

Last year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

F

*In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.*

| Name of trustee | Legal authority (eg order, governing document) | Amounts paid or benefit value | | | | |
|---|---|---|---|---|---|---|
| | | Remuneration | Pension contribution | Redundancy (including loss of office)/ex gratia | Other | TOTAL |
| | | £ | £ | | £ | £ |
| J Lane | | 390 | - | - | - | 390 |
| | | - | - | - | - | - |
| | | - | - | - | - | - |
| | | - | - | - | - | - |

*Please give details of why remuneration or other employment benefits were paid.*

worked for one week in August 2022

*Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.*

CHARITY COMMISSION FOR ENGLAND AND WALES

# Independent examiner's report on the accounts

## Section A Independent Examiner's Report

| | | | |
|---|---|---|---|
| **Report to the trustees/ members of** | Charity Name<br>**Hollwell Nursery** | | |
| **On accounts for the year ended** | 31 August 2023 | **Charity no (if any)** | 1081086 |
| **Set out on pages** | 1 - 22<br>(remember to include the page numbers of additional sheets) | | |

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended [redacted].

**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 accounts carried out under section 145 of the 2011 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.

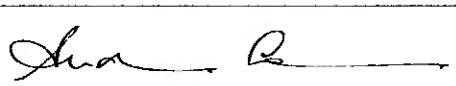
**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below *) which gives me cause to believe that in, any material respect:

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

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.

** Please delete the words in the brackets if they do not apply.*

| | | | |
|---|---|---|---|
| **Signed:** |  | **Date:** | 11/05/24 |
| **Name:** | Andrew Comer | | |
| **Relevant professional qualification(s) or body (if any):** | FCCA | | |
| **Address:** | Evans & CO, Manchester House, High Street, Stalbridge, Dorset DT10 2LL | | |

| |
|---|
| |

## Section B Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

**Give here brief details of any items that the examiner wishes to disclose.**

**HOLWELL NURSERY SCHOOL**

England & Wales - Charity number 1081086

# Accounts

# Trustees' annual report
## for the period

CHARITY COMMISSION
FOR ENGLAND AND WALES

Period start date | | | | | | | Period end date | 3 | 1 | 0 | | | |

Charity name | Holwell Nursery School | Charity No (if any) | 1 | | | | | | |

## Objectives and Activities

| | SORP reference | |
|---|---|---|
| Summary of the purposes of the charity as set out in its governing document | Para 1.17 | To provide quality care and education to children under 5. |
| Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts. | Para 1.17 and 1.19 | Provide care and education to children under 5. |
| Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit | Para 1.18 | The trustees have regard to the guidance issued by the Charity Commission on public benefit. |

### Additional information (optional)

You may choose to include further statements where relevant about:

| | SORP reference | |
|---|---|---|
| Policy on grant making | Para 1.38 | |
| Policy on social investment including program related investment | Para 1.38 | |
| Contribution made by volunteers | Para 1.38 | |
| Other | | |

# Achievements and Performance

| | SORP reference | |
|---|---|---|
| Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole. | Para 1.20 | Holwell nursery has provided care and education for over 50 families in the local community in the past year. |

## Additional information (optional)

You may choose to include further statements where relevant about:

| | SORP reference | |
|---|---|---|
| Achievements against objectives set | Para 1.41 | |
| Performance of fundraising activities against objectives set | Para 1.41 | |
| Investment performance against objectives | Para 1.41 | |
| Other | | |

# Financial Review

| | SORP reference | |
|---|---|---|
| Review of the charity's financial position at the end of the period | Para 1.21 | 31/08/2022 |
| Statement explaining the policy for holding reserves stating why they are held | Para 1.22 | Reserves are held to ensure continued service to the local community. |
| Amount of reserves held | Para 1.22 | |
| Reasons for holding zero reserves | Para 1.22 | |
| Details of fund materially in deficit | Para 1.24 | |
| Explanation of any uncertainties about the charity continuing as a going concern | Para 1.23 | |

## Additional information (optional)

You may choose to include further statements where relevant about:

| | SORP reference | |
|---|---|---|
| The charity's principal sources of funds (including any fundraising) | Para 1.47 | |
| Investment policy and objectives including any social investment policy adopted | Para 1.46 | |
| A description of the principal risks facing the charity | Para 1.46 | |
| Other | | |

# Structure, Governance and Management

| **Description of charity's trusts:** | **SORP reference** | |
|---|---|---|
| Type of governing document<br>(trust deed, royal charter) | Para 1.25 | |
| How is the charity constituted?<br>(e.g unincorporated association, CIO) | Para 1.25 | |
| Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees | Para 1.25 | |

## Additional information (optional)

You may choose to include further statements where relevant about:

| | **SORP reference** | |
|---|---|---|
| Policies and procedures adopted for the induction and training of trustees | Para 1.51 | |
| The charity's organisational structure and any wider network with which the charity works | Para 1.51 | |
| Relationship with any related parties | Para 1.51 | |
| Other | | |

# Reference and Administrative details

| | |
|---|---|
| Charity name | |
| Other name the charity uses | |
| Registered charity number | |
| Charity's principal address | |

## Names of the charity trustees who manage the charity

| | Trustee name | Office (if any) | Dates acted if not for whole year | Name of person (or body) entitled to appoint trustee (if any) |
|---|---|---|---|---|
| 1 | | | | |
| 2 | | | | |
| 3 | | | | |
| 4 | | | | |
| 5 | | | | |
| 6 | | | | |
| 7 | | | | |
| 8 | | | | |
| 9 | | | | |
| 10 | | | | |
| 11 | | | | |
| 12 | | | | |
| 13 | | | | |
| 14 | | | | |
| 15 | | | | |
| 16 | | | | |
| 17 | | | | |
| 18 | | | | |
| 19 | | | | |
| 20 | | | | |

## Reference and Administrative details (cont)

### Corporate trustees – names of the directors at the date the report was approved

| Director name | | |
|---|---|---|
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |

### Name of trustees holding title to property belonging to the charity

| Trustee name | Dates acted if not for whole year | |
|---|---|---|
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |

# Funds held as custodian trustees on behalf of others

| | |
|---|---|
| Description of the assets held in this capacity | |
| Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects | |
| Details of arrangements for safe custody and segregation of such assets from the charity's own assets | |

## Additional information (optional)

### Names and addresses of advisers (Optional information)

| Type of adviser | Name | Address |
|---|---|---|
| | | |
| | | |
| | | |
| | | |

### Name of chief executive or names of senior staff members (Optional information)

| |
|---|
| |

## Exemptions from disclosure

Reason for non-disclosure of key personnel details

| |
|---|
| |

## Other optional information

| |
|---|
| |

# Declarations

The trustees declare that they have approved the trustees' report above.

**Signed on behalf of the charity's trustees**

| | | |
|---|---|---|
| **Signature(s)** | | |
| **Full name(s)** | | |
| **Position (eg Secretary, Chair, etc)** | | |
| **Date** | | |

CHARITY COMMISSION FOR ENGLAND AND WALES

| Holwell Nursery School | | | Charity No (if any) | 1081086 | |
|---|---|---|---|---|---|
| Annual accounts for the period | | | | | |
| Period start date | 01.09.2021 | To | Period end date | 31.08.2022 | |

## Section A Statement of financial activities

| Recommended categories by activity | Guidance Notes | Unrestricted funds £ F01 | Restricted income funds £ F02 | Endowment funds £ F03 | Total funds £ F04 | Prior year funds £ F05 |
|---|---|---|---|---|---|---|
| **Incoming resources (Note 3)** | | | | | | |
| **Income and endowments from:** | | | | | | |
| Donations and legacies | S01 | - | - | - | - | 7,044 |
| Charitable activities | S02 | 238,830 | - | - | 238,830 | 184,999 |
| Other trading activities | S03 | - | - | - | - | 307 |
| Investments | S04 | 12 | - | | 12 | 2 |
| Separate material item of income | S05 | - | - | - | - | - |
| Other | S06 | 2,054 | - | - | 2,054 | 846 |
| ***Total*** | S07 | 240,896 | - | - | 240,896 | 193,198 |
| **Resources expended (Note 6)** | | | | | | |
| **Expenditure on:** | | | | | | |
| Raising funds | S08 | - | - | - | - | - |
| Charitable activities | S09 | 223,975 | - | - | 223,975 | 196,870 |
| Separate material item of expense | S10 | - | - | - | - | - |
| Other | S11 | 3,021 | - | - | 3,021 | 3,182 |
| ***Total*** | S12 | 226,996 | - | - | 226,996 | 200,052 |
| **Net income/(expenditure) before investment gains/(losses)** | S13 | 13,900 | - | - | 13,900 | - 6,854 |
| Net gains/(losses) on investments | S14 | - | - | - | - | - |
| **Net income/(expenditure)** | S15 | 13,900 | - | - | 13,900 | - 6,854 |
| **Extraordinary items** | S16 | - | - | - | - | - |
| **Transfers between funds** | S17 | - | - | - | - | - |
| **Other recognised gains/(losses):** | | | | | | |
| Gains and losses on revaluation of fixed assets for the charity's own use | S18 | - | - | - | - | - |
| Other gains/(losses) | S19 | - | - | - | - | - |
| ***Net movement in funds*** | S20 | 13,900 | - | - | 13,900 | - 6,854 |
| ***Reconciliation of funds:*** | | | | | | |
| Total funds brought forward | S21 | 48,607 | - | - | 48,607 | 55,461 |
| ***Total funds carried forward*** | S22 | 62,507 | - | - | 62,507 | 48,607 |

1

## Section B Balance sheet

| | Guidance Notes | Unrestricted funds £ | Restricted income funds £ | Endowment funds £ | Total this year £ | Total last year £ |
|---|---|---|---|---|---|---|
| | | F01 | F02 | F03 | F04 | F05 |
| **Fixed assets** | | | | | | |
| **Intangible assets (Note 15)** | B01 | - | - | - | - | - |
| **Tangible assets (Note 14)** | B02 | 30,465 | - | - | 30,465 | 33,486 |
| **Heritage assets (Note 16)** | B03 | - | - | - | - | - |
| **Investments (Note 17)** | B04 | - | - | - | - | - |
| ***Total fixed assets*** | B05 | 30,465 | - | - | 30,465 | 33,486 |
| **Current assets** | | | | | | |
| **Stocks (Note 18)** | B06 | - | - | - | - | - |
| **Debtors (Note 19)** | B07 | 3,659 | - | - | 3,659 | 5,308 |
| **Investments (Note 17.4)** | B08 | - | - | - | - | - |
| **Cash at bank and in hand (Note 24)** | B09 | 46,544 | - | - | 46,544 | 31,853 |
| ***Total current assets*** | B10 | 50,203 | - | - | 50,203 | 37,161 |
| **Creditors: amounts falling due within one year (Note 20)** | B11 | 18,161 | - | - | 18,161 | 22,040 |
| ***Net current assets/(liabilities)*** | B12 | 32,042 | - | - | 32,042 | 15,121 |
| ***Total assets less current liabilities*** | B13 | 62,507 | - | - | 62,507 | 48,607 |
| **Creditors: amounts falling due after one year (Note 20)** | B14 | - | - | - | - | - |
| **Provisions for liabilities** | B15 | - | - | - | - | - |
| ***Total net assets or liabilities*** | B16 | 62,507 | - | - | 62,507 | 48,607 |
| **Funds of the Charity** | | | | | | |
| **Endowment funds (Note 27)** | B17 | - | | | - | - |
| **Restricted income funds (Note 27)** | B18 | 2,605 | - | | 2,605 | 2,605 |
| **Unrestricted funds** | B19 | 59,902 | | - | 59,902 | 46,002 |
| **Revaluation reserve** | B20 | | | | - | |
| ***Total funds*** | B21 | 62,507 | - | - | 62,507 | 48,607 |

Signed by one or two trustees on behalf of all the trustees

| Signature | Print Name | Date of approval dd/mm/yyyy |
|---|---|---|
| | | |
| | | |

**Section C** **Notes to the accounts**

## Note 1 Basis of preparation

***This section should be completed by all charities.***

### 1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

| | | |
|---|---|---|
| • and with* | | the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 |
| • and with* | | the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) |

• and with the Charities Act 2011.

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

* -Tick as appropriate

### 1.2 Going concern

***If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:***

| | |
|---|---|
| An explanation as to those factors that support the conclusion that the charity is a going concern; | ***Not Applicable*** |
| Disclosure of any uncertainties that make the going concern assumption doubtful; | ***Not Applicable*** |
| Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern. | ***Not Applicable*** |

### 1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note ( ).

| | | |
|---|---|---|
| Yes* | | * -Tick as appropriate |
| No* | | |

***Please disclose:***

| | |
|---|---|
| ***(i) the nature of the change in accounting policy;*** | ***Not Applicable*** |
| ***(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and*** | ***Not Applicable*** |
| ***(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.*** | ***Not Applicable*** |

### 1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

| | | |
|---|---|---|
| Yes* | | * -Tick as appropriate |
| No* | | |

***Please disclose:***

| | |
|---|---|
| ***(i) the nature of any changes;*** | ***Not Applicable*** |
| ***(ii) the effect of the change on income and expense or assets and liabilities for the current period; and*** | ***Not Applicable*** |
| ***(iii) where practicable, the effect of the change in one or more future periods.*** | ***Not Applicable*** |

### 1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

| | | |
|---|---|---|
| Yes* | | * -Tick as appropriate |
| No* | | |

***Please disclose:***

| | |
|---|---|
| ***(i) the nature of the prior period error;*** | ***Not Applicable*** |
| ***(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and*** | ***Not Applicable*** |
| ***(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.*** | ***Not Applicable*** |

## Note 2 Accounting policies

## 2.2 INCOME

*This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.*

| | | Yes | No | N/a |
|---|---|---|---|---|
| **Recognition of income** | These are included in the Statement of Financial Activities (SoFA) when:<br>• the charity becomes entitled to the resources;<br>• it is more likely than not that the trustees will receive the resources; and<br>• the monetary value can be measured with sufficient reliability. | | | |
| **Offsetting** | There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102. | ✓ | | |
| **Grants and donations** | Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP). | ✓ | | |
| | In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP). | | | ✓ |
| **Legacies** | Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met. | | | ✓ |
| **Government grants** | The charity has received government grants in the reporting period | ✓ | | |
| **Tax reclaims on donations and gifts** | Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise. | | | ✓ |
| **Contractual income and performance related grants** | This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions. | ✓ | | |
| **Donated goods** | Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so. | | | ✓ |
| | The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution. | | | ✓ |
| | Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'. | | | ✓ |
| | Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable. | | | ✓ |
| | Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable. | | | ✓ |
| **Donated services and facilities** | Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably. | ✓ | | |
| | Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA. | | | ✓ |
| **Support costs** | The charity has incurred expenditure on support costs. | | ✓ | |
| **Volunteer help** | The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report. | ✓ | | |
| **Income from interest, royalties and dividends** | This is included in the accounts when receipt is probable and the amount receivable can be measured reliably. | ✓ | | |
| **Income from membership subscriptions** | Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies. | | | ✓ |
| | Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities. | | | ✓ |

| | | Yes | No | N/a |
|---|---|---|---|---|
| **Settlement of insurance claims** | Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA. | ✓ | | |
| **Investment gains and losses** | This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year. | | | ✓ |

## 2.3 EXPENDITURE AND LIABILITIES

| | | Yes | No | N/a |
|---|---|---|---|---|
| **Liability recognition** | Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty. | ✓ | | |
| **Governance and support costs** | Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice. | ✓ | | |
| | Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage. | ✓ | | |
| **Grants with performance conditions** | Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output. | | | ✓ |
| **Grants payable without performance conditions** | Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised. | | | ✓ |
| **Redundancy cost** | The charity made no redundancy payments during the reporting period. | ✓ | | |
| **Deferred income** | No material item of deferred income has been included in the accounts. | | | ✓ |
| **Creditors** | The charity has creditors which are measured at settlement amounts less any trade discounts | ✓ | | |
| **Provisions for liabilities** | A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date | ✓ | | |
| **Basic financial instruments** | The charity accounts for basic financial instruments on initial recognition as per paragraph 11.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP. | ✓ | | |

## 2.4 ASSETS

| | | | Yes | No | N/a |
|---|---|---|---|---|---|
| **Tangible fixed assets for use by charity** | These are capitalised if they can be used for more than one year, and cost at least | | | | |
| | They are valued at cost. | | ✓ | | |
| | The depreciation rates and methods used are disclosed in note 9.2. | | | | |
| **Intangible fixed assets** | The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5 | | | | ✓ |
| | They are valued at cost. | | | | ✓ |
| **Heritage assets** | The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4. | | | | ✓ |
| | They are valued at cost. | | | | ✓ |
| **Investments** | Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment. | | | | ✓ |
| | Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments | | | | ✓ |
| **Stocks and work in progress** | Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value. | | | | ✓ |
| | Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock. | | | | ✓ |
| | Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract. | | | | ✓ |
| **Debtors** | Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received. | | ✓ | | |

**Current asset investments**

The charity has has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.

| Yes | No | N/a |
|---|---|---|
| | | ✓ |

They are valued at fair value except where they qualify as basic financial instruments.

| Yes | No | N/a |
|---|---|---|
| | | ✓ |

**POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE**

## Note 3 Analysis of income

| | Analysis | Unrestricted funds | Restricted income funds | Endowment funds | Total funds £ | Prior year £ |
|---|---|---|---|---|---|---|
| Donations and legacies: | Donations and gifts | - | - | - | - | 112 |
| | Gift Aid | - | - | - | - | - |
| | Legacies | - | - | - | - | - |
| | General grants provided by government/other charities | - | - | - | - | 6,932 |
| | Membership subscriptions and sponsorships which are in substance donations | - | - | - | - | |
| | Donated goods, facilities and services | - | - | - | - | - |
| | Other | - | - | - | - | |
| | Total | - | - | - | - | 7,044 |
| Charitable activities: | Nursery Fees | 130,323 | - | - | 130,323 | 114,983 |
| | Early years voucher funding | 108,507 | - | - | 108,507 | 70,016 |
| | | - | - | - | - | - |
| | Other | - | - | - | - | - |
| | Total | 238,830 | - | - | 238,830 | 184,999 |
| Other trading activities: | Fundraising | - | - | - | - | 307 |
| | | - | - | - | - | - |
| | | - | - | - | - | - |
| | Other | - | - | - | - | - |
| | Total | - | - | - | - | 307 |
| Income from investments: | Interest income | 12 | - | - | 12 | 2 |
| | Dividend income | - | - | - | - | - |
| | Rental and leasing income | - | - | - | - | - |
| | Other | - | - | - | - | - |
| | Total | 12 | - | - | 12 | 2 |
| Separate material item of income: | | | - | - | - | - |
| | | - | - | - | - | - |
| | | - | - | - | - | - |
| | | - | - | - | - | - |
| | Total | - | - | - | - | - |
| Other: | Conversion of endowment funds into income | - | - | - | - | - |
| | Gain on disposal of a tangible fixed asset held for charity's own use | - | - | - | - | - |
| | Gain on disposal of a programme related investment | - | - | - | - | - |
| | Royalties from the exploitation of intellectual property rights | - | - | - | - | - |
| | Other | 2,054 | - | - | 2,054 | 846 |
| | Total | 2,054 | - | - | 2,054 | 846 |
| TOTAL INCOME | | 240,896 | - | - | 240,896 | 193,198 |

**Other information:**

| | |
|---|---|
| **All income in the prior year was unrestricted except for: (please provide description and amounts)** | £5,000 county funding sustainability grant |
| **Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.** | N/A |
| **Where any endowment fund is converted into income in the prior period, please give the reason for the conversion.** | N/A |
| **Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)** | N/A |

## Note 4 Analysis of receipts of government grants

| | Description | This year £ |
|---|---|---|
| Government grant 1 | | - |
| Government grant 2 | | - |
| Government grant 3 | | - |
| Other | | - |
| | Total | - |

| | Description | Last year £ |
|---|---|---|
| Government grant 1 | Apprentice grant | 500 |
| Government grant 2 | HMRC JRS grant | 1,432 |
| Government grant 3 | DDC - Early Years Sustainability grant | 5,000 |
| Other | | - |
| | Total | 6,932 |

| | This year | Last year |
|---|---|---|
| ***Please provide details of any unfulfilled conditions and other contingencies attaching to grants that have been recognised in income.*** | None | None |

| | This year | Last year |
|---|---|---|
| ***Please give details of other forms of government assistance from which the charity has directly benefited.*** | None | Small business rates relief |

## Section C Notes to the accounts (cont)

### Note 6 Analysis of expenditure

| Analysis | This year Unrestricted funds | Restricted income funds | Endowment funds | Total funds £ | Last year Unrestricted funds | Restricted income funds | Endowment funds | Total funds £ |
|---|---|---|---|---|---|---|---|---|
| **Expenditure on raising funds:** | | | | | | | | |
| Incurred seeking donations | - | - | - | - | - | - | - | - |
| Incurred seeking legacies | - | - | - | - | - | - | - | - |
| Incurred seeking grants | - | - | - | - | | | | - |
| Operating membership schemes and social lotteries | - | - | - | - | | | | - |
| Staging fundraising events | - | - | - | - | | | | - |
| Fudraising agents | - | - | - | - | | | | - |
| Operating charity shops | - | - | - | - | | | | - |
| Operating a trading company undertaking non-charitable trading activity | - | - | - | - | | | | - |
| Advertising, marketing, direct mail and publicity | - | - | - | - | - | - | - | - |
| Start up costs incurred in generating new source of future income | - | - | - | - | - | - | - | - |
| Database development costs | - | - | - | - | - | - | - | - |
| Other trading activities | - | - | - | - | | | | - |
| Investment management costs: | - | - | - | - | | | | - |
| Portfolio management costs | - | - | - | - | - | - | - | - |
| Cost of obtaining investment advice | - | - | - | - | - | - | - | - |
| Investment administration costs | - | - | - | - | - | - | - | - |
| Intellectual property licencing costs | - | - | - | - | - | - | - | - |
| Rent collection, property repairs and maintenance charges | - | - | - | - | - | - | - | - |
| | - | - | - | - | - | - | - | - |
| **Total expenditure on raising funds** | - | - | - | - | - | - | - | - |
| **Expenditure on charitable activities:** | | | | | | | | |
| Payroll costs | 192,104 | - | - | 192,104 | 165,136 | - | - | 165,136 |
| Other operating costs | 31,871 | - | - | 31,871 | 25,608 | 6,126 | - | 31,734 |
| | - | - | - | - | - | - | - | - |
| | - | - | - | - | - | - | - | - |
| **Total expenditure on charitable activities** | 223,975 | - | - | 223,975 | 190,744 | 6,126 | - | 196,870 |
| **Separate material item of expense** | | | | | | | | |
| | - | - | - | - | - | - | - | - |
| **Total** | - | - | - | - | - | - | - | - |
| **Other** | | | | | | | | |
| Depreciation | 3,021 | - | - | 3,021 | 3,182 | - | - | 3,182 |
| **Total other expenditure** | 3,021 | - | - | 3,021 | 3,182 | - | - | 3,182 |
| **TOTAL EXPENDITURE** | 226,996 | - | - | 226,996 | 193,926 | 6,126 | - | 200,052 |

## Note 11 Paid employees

*Please complete this note if the charity has any employees.*

### 11.1 Staff Costs

| | This year £ | Last year £ |
|---|---|---|
| Salaries and wages | 181,622 | 156,504 |
| Social security costs | 7,452 | 6,237 |
| Pension costs (defined contribution scheme) | 3,030 | 2,395 |
| Other employee benefits | - | - |
| Total staff costs | 192,104 | 165,136 |

This year:

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party: None

Last year:

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party: None

*Please give details of the number of employees whose total employee benefits (excluding employer pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no such transactions, please enter 'true' in the box provided.*

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000: True

| Band | Number of employees | |
|---|---|---|
| | This year | Last year |
| £60,000 to £69,999 | - | - |
| £70,000 to £79,999 | - | - |
| £80,000 to £89,999 | - | - |
| £90,000 to £99,999 | - | - |
| £100,000 to £109,999 | - | - |

| This year £ | Last year £ |
|---|---|
| 25,459 | 29,753 |

Please provide the total amount paid to key management personnel (includes trustees and senior management) for their services to the charity. For specific amounts paid to trustees, see Note 28.

**11.2 Average head count in the year**

**The parts of the charity in which the employees work**

| | This year Number | Last year Number |
|---|---|---|
| Fundraising | - | - |
| Charitable Activities | 12 | 10 |
| Governance | - | - |
| Other | - | - |
| **Total** | 12 | 10 |

**11.3 Ex-gratia payments to employees and others (excluding trustees)**
***Please complete if an ex-gratia payment is made.***

**Please explain the nature of the payment**

| | |
|---|---|
| **This year** | |
| **Last year** | |

**Please state the legal authority or reason for making the payment**

| | |
|---|---|
| **This year** | |
| **Last year** | |

**Please state the amount of the payment (or value of any waiver of a right to an asset)**

| This year | Last year |
|---|---|
| £ | £ |
| - | - |

**Note 12 Defined contribution pension scheme or defined benefit scheme accounted for as a defined contribution scheme.**

*12.1 Please complete this note if a defined contribution pension scheme is operated.*

| | This year | Last year |
|---|---|---|
| | £ | £ |
| Amount of contributions recognised in the SOFA as an expense | 3,030 | 2,395 |

| | | |
|---|---|---|
| Please explain the basis for allocating the liability and expense of defined contribution pension scheme between activities and between restricted and unrestricted funds. | | |

## Note 14 Tangible fixed assets

***Please complete this note if the charity has any tangible fixed assets***

**14.1 Cost or valuation**

| | Freehold land & buildings £ | Other land & buildings £ | Plant, machinery and motor vehicles £ | Fixtures, fittings and equipment £ | Total £ |
|---|---|---|---|---|---|
| At the beginning of the year | 29,500 | - | - | 7,168 | 36,668 |
| Additions | - | - | - | - | - |
| Revaluations | - | - | - | - | - |
| Disposals | - | - | - | - | - |
| Transfers * | - | - | - | - | - |
| At end of the year | 29,500 | - | - | 7,168 | 36,668 |

**14.2 Depreciation and impairments**

| | | | | | |
|---|---|---|---|---|---|
| **Basis | SL over term of lease | SL or RB | SL or RB | RB | SL or RB |
| ** Rate | | | | 15% | |
| At beginning of the year | 2,107 | - | - | 1,075 | 3,182 |
| Disposals | - | - | - | - | - |
| Depreciation | 2,107 | - | - | 914 | 3,021 |
| Impairment | - | - | - | - | - |
| Transfers* | - | - | - | - | - |
| At end of the year | 4,214 | - | - | 1,989 | 6,203 |

**14.3 Net book value**

| | | | | | |
|---|---|---|---|---|---|
| Net book value at the beginning of the year | 27,393 | - | - | 6,093 | 33,486 |
| Net book value at the end of the year | 25,286 | - | - | 5,179 | 30,465 |

## Note 19 Debtors and prepayments

*Please complete this note if the charity has any debtors or prepayments.*

### 19.1 Analysis of debtors

| | This year £ | Last year £ |
|---|---|---|
| | - | - |
| Trade debtors | 3,659 | 5,308 |
| Prepayments and accrued income | - | - |
| Other debtors | 3,659 | 5,308 |
| Total | | |

*Please complete 19.2 where a material debtor is recoverable more than a year after the reporting date.*

### 19.2 Analysis of debtors recoverable in more than 1 year (included in debtors above)

| | This year £ | Last year £ |
|---|---|---|
| Trade debtors | - | - |
| Prepayments and accrued income | - | - |
| Other debtors | - | - |
| | - | - |
| Total | - | - |

## Note 20 Creditors and accruals

*Please complete this note if the charity has any creditors or accruals.*

### 20.1 Analysis of creditors

| | Amounts falling due within one year | | Amounts falling due after more than one year | |
|---|---|---|---|---|
| | This year £ | Last year £ | This year £ | Last year £ |
| Accruals for grants payable | - | - | - | - |
| Bank loans and overdrafts | - | - | - | - |
| Trade creditors | 5,304 | 7,558 | - | - |
| Payments received on account for contracts or performance-related grants | - | - | - | - |
| Accruals and deferred income | 12,857 | 14,482 | - | - |
| Taxation and social security | - | - | - | - |
| Other creditors | - | - | - | - |
| Total | 18,161 | 22,040 | - | - |

### 20.2 Deferred income

*Please complete this note if the charity has deferred income.*

| | This year | Last year |
|---|---|---|
| *Please explain the reasons why income is deferred.* | *DCC advanced early years funding payments in respect of the future Autum term income.* | *DCC advanced early years funding payments in respect of the future Autum term income.* |

*Movement in deferred income account*

| | This year £ | Last year £ |
|---|---|---|
| Balance at the start of the reporting period | 14,481 | 10,366 |
| Amounts added in current period | 12,857 | 14,481 |
| Amounts released to income from previous periods | (14,481) | (10,366) |
| Balance at the end of the reporting period | 12,857 | 14,481 |

## Note 24 Cash at bank and in hand

| | This year £ | Last year £ |
|---|---|---|
| Short term cash investments (less than 3 months maturity date) | - | - |
| Short term deposits | 40,399 | 11,333 |
| Cash at bank and on hand | 6,145 | 20,520 |
| Other | - | - |
| Total | 46,544 | 31,853 |

## Note 25 Fair value of assets and liabilities

| | This year | Last year |
|---|---|---|
| **25.1 Please provide details of the charity's exposure to credit risk (the risk of incurring a loss due to a debtor not paying what is owed) , liquidity risk (the risk of not being able to meet short term financial demands) and market risk (the risk that the value of an investment will fall due to changes in the market) arising from financial instruments to which the charity is exposed at the end of the reporting period and explain how the charity manages those risks.** | no significant risk | no significant risk |
| **25.2 Please give details of the amount of change in the fair value of basic financial instruments (debtors, creditors, investments (see section 11, FRS 102 SORP)) measured at fair value through the SoFA that is attributable to changes in credit risk.** | n/a | n/a |

## Note 26 Events after the end of the reporting period

***Please complete this note events (not requiring adjustment to the accounts) have occurred after the end of the reporting period but before the accounts are authorised which relate to conditions that arose after the end of the***

| | This year | Last year |
|---|---|---|
| **Please provide details of the nature of the event** | n/a | The continuing virilance of the COVID virus has at times reduced the numbers of staff available. Therefore, due to the staff ratio falling below mandatory levels, it has restricted the ability of the setting to open or accept as many |
| **Provide an estimate of the financial effect of the event or a statement that such an estimate cannot be made** | n/a | Due to the continuing nature of the virus, it is impossible to predict, with any certainty, the financial impact of the of the continuing staffing shortages on the future results. |

## Note 28 Transactions with trustees and related parties

*If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.*

### 28.1 Trustee remuneration and benefits

**This year**

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

*In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.*

| Name of trustee | Legal authority (eg order, governing document) | Amounts paid or benefit value | | | | |
|---|---|---|---|---|---|---|
| | | Remuneration | Pension contribution | Redundancy (including loss of office)/ex gratia | Other | TOTAL |
| | | £ | £ | £ | £ | £ |
| J Lane | | 390 | - | - | - | 390 |
| | | - | - | - | - | - |
| | | - | - | - | - | - |
| | | - | - | - | - | - |

*Please give details of why remuneration or other employment benefits were paid.*

worked for one week in August 2022

*Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.*

**Last year**

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

F

*In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.*

| Name of trustee | Legal authority (eg order, governing document) | Amounts paid or benefit value | | | | |
|---|---|---|---|---|---|---|
| | | Remuneration | Pension contribution | Redundancy (including loss of office)/ex gratia | Other | TOTAL |
| | | £ | £ | | £ | £ |
| K Adlem | Y | 4,366 | - | - | - | 4,366 |
| | | - | - | - | - | - |
| | | - | - | - | - | - |
| | | - | - | - | - | - |

*Please give details of why remuneration or other employment benefits were paid.*

Cleaning services

*Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.*

CHARITY COMMISSION FOR ENGLAND AND WALES

# Independent examiner's report on the accounts

## Section A Independent Examiner's Report

| | | | |
|---|---|---|---|
| **Report to the trustees/ members of** | Charity Name: **Hollwell Nursery** | | |
| **On accounts for the year ended** | 31 August 2022 | **Charity no (if any)** | 1081086 |
| **Set out on pages** | 1 - 22 (remember to include the page numbers of additional sheets) | | |

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/08/2022.

**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 Trust's accounts carried out under section 145 of the 2011 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 (other than that disclosed below *) which gives me cause to believe that in, any material respect:

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

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.

** Please delete the words in the brackets if they do not apply.*

| | | | |
|---|---|---|---|
| **Signed:** |  | **Date:** | 17 May 2023 |
| **Name:** | Andrew Comer | | |
| **Relevant professional qualification(s) or body (if any):** | FCCA | | |
| **Address:** | Evans & CO, Manchester House, High Street, Stalbridge, Dorset DT10 2LL | | |

| Section B | Disclosure |
|---|---|
| | Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners). |
| **Give here brief details of any items that the examiner wishes to disclose.** | Regular Trustee meetings need to take place, and be minuted, to monitor and review the finances and general performance of the nursery.<br><br>More controls need to be put in place to monitor bank and accounting records and ensure these are correctly maintained.<br><br>Controls and policies need to be put in place for income (i.e. monitoring and collections of monies owed for nursery fees) and authorisation and payment of expenses, including salaries. |

**HOLWELL NURSERY SCHOOL**

England & Wales - Charity number 1081086

# Accounts

CHARITY COMMISSION FOR ENGLAND AND WALES

| Holwell Nursery School | | | Charity No (if any) | 1081086 | |
|---|---|---|---|---|---|
| Annual accounts for the period | | | | | |
| Period start date | 01/09/2020 | To | Period end date | 31/08/2021 | |

# Section A Statement of financial activities

| Recommended categories by activity | Guidance Notes | Unrestricted funds £ F01 | Restricted income funds £ F02 | Endowment funds £ F03 | Total funds £ F04 | Prior year funds £ F05 |
|---|---|---|---|---|---|---|
| **Incoming resources (Note 3)** | | | | | | |
| **Income and endowments from:** | | | | | | |
| Donations and legacies | S01 | 2,044 | 5,000 | - | 7,044 | 1,644 |
| Charitable activities | S02 | 184,999 | - | - | 184,999 | 148,030 |
| Other trading activities | S03 | 307 | - | - | 307 | - |
| Investments | S04 | 2 | - | - | 2 | 16 |
| Separate material item of income | S05 | - | - | - | - | - |
| Other | S06 | 846 | - | - | 846 | 35,365 |
| ***Total*** | S07 | 188,198 | 5,000 | - | 193,198 | 185,055 |
| **Resources expended (Note 6)** | | | | | | |
| **Expenditure on:** | | | | | | |
| Raising funds | S08 | - | - | - | - | - |
| Charitable activities | S09 | 190,744 | 6,126 | - | 196,870 | 176,865 |
| Separate material item of expense | S10 | - | - | - | - | - |
| Other | S11 | 3,182 | - | - | 3,182 | - |
| ***Total*** | S12 | 193,926 | 6,126 | - | 200,052 | 176,865 |
| **Net income/(expenditure) before investment gains/(losses)** | S13 | (5,728) | (1,126) | - | (6,854) | 8,190 |
| Net gains/(losses) on investments | S14 | - | - | - | - | - |
| **Net income/(expenditure)** | S15 | (5,728) | (1,126) | - | (6,854) | 8,190 |
| **Extraordinary items** | S16 | - | - | - | - | - |
| **Transfers between funds** | S17 | 7,500 | (7,500) | - | - | - |
| **Other recognised gains/(losses):** | | | | | | |
| Gains and losses on revaluation of fixed assets for the charity's own use | S18 | - | - | - | - | - |
| Other gains/(losses) | S19 | - | - | - | - | - |
| ***Net movement in funds*** | S20 | 1,772 | (8,626) | - | (6,854) | 8,190 |
| ***Reconciliation of funds:*** | | | | | | |
| Total funds brought forward | S21 | 44,230 | 11,231 | - | 55,461 | 47,271 |
| ***Total funds carried forward*** | S22 | 46,002 | 2,605 | - | 48,607 | 55,461 |

# Section B
# Balance sheet

| | | Guidance Notes | Unrestricted funds £ | Restricted income funds £ | Endowment funds £ | Total this year £ | Total last year £ |
|---|---|---|---|---|---|---|---|
| | | | F01 | F02 | F03 | F04 | F05 |
| **Fixed assets** | | | | | | | |
| **Intangible assets** | **(Note 15)** | B01 | - | - | - | - | - |
| **Tangible assets** | **(Note 14)** | B02 | 33,486 | - | - | 33,486 | 36,164 |
| **Heritage assets** | **(Note 16)** | B03 | - | - | - | - | - |
| **Investments** | **(Note 17)** | B04 | - | - | - | - | - |
| | ***Total fixed assets*** | B05 | 33,486 | - | - | 33,486 | 36,164 |
| **Current assets** | | | | | | | |
| **Stocks** | **(Note 18)** | B06 | - | - | - | - | - |
| **Debtors** | **(Note 19)** | B07 | 5,308 | - | - | 5,308 | 3,967 |
| **Investments** | **(Note 17.4)** | B08 | - | - | - | - | - |
| **Cash at bank and in hand** | **(Note 24)** | B09 | 29,248 | 2,605 | - | 31,853 | 31,650 |
| | ***Total current assets*** | B10 | 34,556 | 2,605 | - | 37,161 | 35,617 |
| **Creditors: amounts falling due within one year** | **(Note 20)** | B11 | 22,040 | - | - | 22,040 | 16,320 |
| | ***Net current assets/(liabilities)*** | B12 | 12,516 | 2,605 | - | 15,121 | 19,297 |
| | ***Total assets less current liabilities*** | B13 | 46,002 | 2,605 | - | 48,607 | 55,461 |
| **Creditors: amounts falling due after one year** | **(Note 20)** | B14 | - | - | - | - | - |
| **Provisions for liabilities** | | B15 | - | - | - | - | - |
| | ***Total net assets or liabilities*** | B16 | 46,002 | 2,605 | - | 48,607 | 55,461 |
| **Funds of the Charity** | | | | | | | |
| **Endowment funds** | **(Note 27)** | B17 | - | | | - | - |
| **Restricted income funds** | **(Note 27)** | B18 | | 2,605 | | 2,605 | 11,231 |
| **Unrestricted funds** | | B19 | 46,002 | | - | 46,002 | 44,230 |
| **Revaluation reserve** | | B20 | | | | - | - |
| | ***Total funds*** | B21 | 46,002 | 2,605 | - | 48,607 | 55,461 |

Signed by one or two trustees on behalf of all the trustees

| Signature | Print Name | Date of approval dd/mm/yyyy |
|---|---|---|
| | | |
| | | |

## Section C Notes to the accounts

Note 1 **Basis of preparation**

***This section should be completed by all charities***.

### 1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

| | | |
|---|---|---|
| • and with* | ✓ | the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 |
| • and with* | ✓ | the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) |

• and with the Charities Act 2011.

| | |
|---|---|
| The charity constitutes a public benefit entity as defined by FRS 102.* | ✓ |

* -Tick as appropriate

### 1.2 Going concern

***If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:***

| | |
|---|---|
| An explanation as to those factors that support the conclusion that the charity is a going concern; | ***Not Applicable*** |
| Disclosure of any uncertainties that make the going concern assumption doubtful; | ***Not Applicable*** |
| Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern. | ***Not Applicable*** |

### 1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note { }.

| | | |
|---|---|---|
| Yes* | | * -Tick as appropriate |
| No* | ✓ | |

***Please disclose:***

| | |
|---|---|
| ***(i) the nature of the change in accounting policy;*** | |
| ***(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and*** | |
| ***(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.*** | |

### 1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

| | | |
|---|---|---|
| Yes* | | * -Tick as appropriate |
| No* | ✓ | |

***Please disclose:***

| | |
|---|---|
| ***(i) the nature of any changes;*** | |
| ***(ii) the effect of the change on income and expense or assets and liabilities for the current period; and*** | |
| ***(iii) where practicable, the effect of the change in one or more future periods.*** | |

### 1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

| | | |
|---|---|---|
| Yes* | | * -Tick as appropriate |
| No* | ✓ | |

***Please disclose:***

| | |
|---|---|
| ***(i) the nature of the prior period error;*** | |
| ***(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and*** | |
| ***(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.*** | |

**Note 2**

## 2.2 INCOME

*This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.*

| | | Yes | No | N/a |
|---|---|---|---|---|
| **Recognition of income** | These are included in the Statement of Financial Activities (SoFA) when:<br>• the charity becomes entitled to the resources;<br>· it is more likely than not that the trustees will receive the resources; and<br>• the monetary value can be measured with sufficient reliability. | ✓ | | |
| **Offsetting** | There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102. | ✓ | | |
| **Grants and donations** | Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP). | ✓ | | |
| | In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP). | | | ✓ |
| **Legacies** | Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met. | | | ✓ |
| **Government grants** | The charity has received government grants in the reporting period | ✓ | | |
| **Tax reclaims on donations and gifts** | Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise. | | | ✓ |
| **Contractual income and performance related grants** | This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions. | ✓ | | |
| **Donated goods** | Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so. | | | ✓ |
| | The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution. | | | ✓ |
| | Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'. | | | ✓ |
| | Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable. | | | ✓ |
| | Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable. | | | ✓ |
| **Donated services and facilities** | Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably. | ✓ | | |
| | Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA. | | | ✓ |
| **Support costs** | The charity has incurred expenditure on support costs. | | ✓ | |
| **Volunteer help** | The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report. | ✓ | | |
| **Income from interest, royalties and dividends** | This is included in the accounts when receipt is probable and the amount receivable can be measured reliably. | ✓ | | |
| **Income from membership subscriptions** | Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies. | | | ✓ |
| | Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities. | | | ✓ |

| | | Yes | No | N/a |
|---|---|---|---|---|
| **Settlement of insurance claims** | Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA. | ✓ | | |
| **Investment gains and losses** | This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year. | | | ✓ |

## 2.3 EXPENDITURE AND LIABILITIES

| | | Yes | No | N/a |
|---|---|---|---|---|
| **Liability recognition** | Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty. | ✓ | | |
| **Governance and support costs** | Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice. | ✓ | | |
| | Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage. | ✓ | | |
| **Grants with performance conditions** | Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output. | | | ✓ |
| **Grants payable without performance conditions** | Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised. | | | ✓ |
| **Redundancy cost** | The charity made no redundancy payments during the reporting period. | ✓ | | |
| **Deferred income** | No material item of deferred income has been included in the accounts. | | | ✓ |
| **Creditors** | The charity has creditors which are measured at settlement amounts less any trade discounts | ✓ | | |
| **Provisions for liabilities** | A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date | ✓ | | |
| **Basic financial instruments** | The charity accounts for basic financial instruments on initial recognition as per paragraph 11.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP. | ✓ | | |

## 2.4 ASSETS

| | | | Yes | No | N/a |
|---|---|---|---|---|---|
| **Tangible fixed assets for use by charity** | These are capitalised if they can be used for more than one year, and cost at least | | | | |
| | They are valued at cost. | | ✓ | | |
| | The depreciation rates and methods used are disclosed in note 9.2. | | | | |
| **Intangible fixed assets** | The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5 | | | | ✓ |
| | They are valued at cost. | | | | ✓ |
| **Heritage assets** | The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4. | | | | ✓ |
| | They are valued at cost. | | | | ✓ |
| **Investments** | Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment. | | | | ✓ |
| | Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments | | | | ✓ |
| **Stocks and work in progress** | Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value. | | | | ✓ |
| | Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock. | | | | ✓ |
| | Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract. | | | | ✓ |
| **Debtors** | Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received. | | ✓ | | |

**Current asset investments**

The charity has has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.

| Yes | No | N/a |
|---|---|---|
| | | ✓ |

They are valued at fair value except where they qualify as basic financial instruments.

| Yes | No | N/a |
|---|---|---|
| | | ✓ |

**POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE**

**Note 3 Analysis of income**

| | Analysis | Unrestricted funds | Restricted income funds | Endowment funds | Total funds £ | Prior year £ |
|---|---|---|---|---|---|---|
| **Donations and legacies:** | Donations and gifts | 112 | - | - | 112 | 5 |
| | Gift Aid | - | - | - | - | - |
| | Legacies | - | - | - | - | - |
| | General grants provided by government/other charities | 1,932 | 5,000 | - | 6,932 | 35,865 |
| | Membership subscriptions and sponsorships which are in substance donations | - | - | - | - | - |
| | Donated goods, facilities and services | - | - | - | - | - |
| | Other | - | - | - | - | 1,139 |
| | **Total** | 2,044 | 5,000 | - | 7,044 | 37,009 |
| **Charitable activities:** | Nursery Fees | 114,983 | - | - | 114,983 | 69,237 |
| | Early years voucher funding | 70,016 | - | - | 70,016 | 78,793 |
| | | - | - | - | - | - |
| | Other | - | - | - | - | - |
| | **Total** | 184,999 | - | - | 184,999 | 148,030 |
| **Other trading activities:** | Fundraising | 307 | - | - | 307 | - |
| | | - | - | - | - | - |
| | | - | - | - | - | - |
| | Other | - | - | - | - | - |
| | **Total** | 307 | - | - | 307 | - |
| **Income from investments:** | Interest income | 2 | - | - | 2 | 16 |
| | Dividend income | - | - | - | - | - |
| | Rental and leasing income | - | - | - | - | - |
| | Other | - | - | - | - | - |
| | **Total** | 2 | - | - | 2 | 16 |
| **Separate material item of income:** | | - | - | - | - | - |
| | | - | - | - | - | - |
| | | - | - | - | - | - |
| | | - | - | - | - | - |
| | **Total** | - | - | - | - | - |
| **Other:** | Conversion of endowment funds into income | - | - | - | - | - |
| | Gain on disposal of a tangible fixed asset held for charity's own use | - | - | - | - | - |
| | Gain on disposal of a programme related investment | - | - | - | - | - |
| | Royalties from the exploitation of intellectual property rights | - | - | - | - | - |
| | Other | 846 | - | - | 846 | - |
| | **Total** | 846 | - | - | 846 | - |
| **TOTAL INCOME** | | 188,198 | 5,000 | - | 193,198 | 185,055 |

**Other information:**

| | |
|---|---|
| **All income in the prior year was unrestricted except for: (please provide description and amounts)** | Grant from DCC re COVID support fund of £7,500. Plus a Grant from EMD Milliport of £3,731, for specific types of educational materials. |
| **Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.** | N/A |
| **Where any endowment fund is converted into income in the prior period, please give the reason for the conversion.** | N/A |

| | |
|---|---|
| **Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)** | N/A |

## Section C Notes to the accounts (cont)

### Note 4 Analysis of receipts of government grants

| | Description | This year £ |
|---|---|---|
| **Government grant 1** | Apprentice grant | 500 |
| **Government grant 2** | HMRC JRS grant | 1,432 |
| **Government grant 3** | DDC - Early Years Sustainability grant | 5,000 |
| **Other** | | - |
| | **Total** | 6,932 |

| | Description | Last year £ |
|---|---|---|
| **Government grant 1** | Apprentice grant | 500 |
| **Government grant 2** | HMRC JRS grant | 24,134 |
| **Government grant 3** | DDC - COVID support grant | 7,500 |
| **Other** | STEM grant | 3,731 |
| | **Total** | 35,865 |

| | This year | Last year |
|---|---|---|
| ***Please provide details of any unfulfilled conditions and other contingencies attaching to grants that have been recognised in income.*** | None | None |

| | This year | Last year |
|---|---|---|
| ***Please give details of other forms of government assistance from which the charity has directly benefited.*** | Small business rates relief | Small business rates relief |

**Note 6**

| Analysis | This year Unrestricted funds | Restricted income funds | Endowment funds | Total funds | Last year Unrestricted funds | Restricted income funds | Endowment funds | Total funds |
|---|---|---|---|---|---|---|---|---|
| **Expenditure on raising funds:** | | | | £ | | | | £ |
| Incurred seeking donations | - | - | - | - | - | - | - | - |
| Incurred seeking legacies | - | - | - | - | - | - | - | - |
| Incurred seeking grants | - | - | - | - | | | | - |
| Operating membership schemes and social lotteries | - | - | - | - | | | | - |
| Staging fundraising events | - | - | - | - | | | | - |
| Fudraising agents | - | - | - | - | | | | - |
| Operating charity shops | - | - | - | - | | | | - |
| Operating a trading company undertaking non-charitable trading activity | - | - | - | - | | | | - |
| Advertising, marketing, direct mail and publicity | - | - | - | - | - | - | - | - |
| Start up costs incurred in generating new source of future income | - | - | - | - | - | - | - | - |
| Database development costs | - | - | - | - | - | - | - | - |
| Other trading activities | - | - | - | - | | | | - |
| Investment management costs: | - | - | - | - | | | | - |
| Portfolio management costs | - | - | - | - | - | - | - | - |
| Cost of obtaining investment advice | - | - | - | - | - | - | - | - |
| Investment administration costs | - | - | - | - | - | - | - | - |
| Intellectual property licencing costs | - | - | - | - | - | - | - | - |
| Rent collection, property repairs and maintenance charges | - | - | - | - | - | - | - | - |
| | - | - | - | - | - | - | - | - |
| **Total expenditure on raising funds** | - | - | - | - | - | - | - | - |
| **Expenditure on charitable activities:** | | | | | | | | |
| Payroll costs | 165,136 | - | - | 165,136 | 147,965 | - | - | 147,965 |
| Other operating costs | 25,608 | 6,126 | - | 31,734 | 28,900 | - | - | 28,900 |
| | - | - | - | - | - | - | - | - |
| | - | - | - | - | - | - | - | - |
| **Total expenditure on charitable activities** | 190,744 | 6,126 | - | 196,870 | 176,865 | - | - | 176,865 |
| **Separate material item of expense** | | | | | | | | |
| | - | - | - | - | - | - | - | - |
| | - | - | - | - | - | - | - | - |
| | - | - | - | - | - | - | - | - |
| **Total** | - | - | - | - | - | - | - | - |
| **Other** | | | | | | | | |
| Depreciation | 3,182 | - | - | 3,182 | - | - | - | - |
| | - | - | - | - | - | - | - | - |
| | - | - | - | - | - | - | - | - |
| | - | - | - | - | - | - | - | - |
| **Total other expenditure** | 3,182 | - | - | 3,182 | - | - | - | - |
| **TOTAL EXPENDITURE** | 193,926 | 6,126 | - | 200,052 | 176,865 | - | - | 176,865 |

## Note 11 Paid employees

***Please complete this note if the charity has any employees.***

### 11.1 Staff Costs

| | This year £ | Last year £ |
|---|---|---|
| Salaries and wages | 156,504 | 142,045 |
| Social security costs | 6,237 | 3,987 |
| Pension costs (defined contribution scheme) | 2,395 | 1,933 |
| Other employee benefits | - | - |
| Total staff costs | 165,136 | 147,965 |

**This year:**

**Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party**

**None**

**Last year:**

**Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party**

**None**

***Please give details of the number of employees whose total employee benefits (excluding employer pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no such transactions, please enter 'true' in the box provided.***

**No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000**

**True**

| Band | Number of employees | |
|---|---|---|
| | This year | Last year |
| £60,000 to £69,999 | - | - |
| £70,000 to £79,999 | - | - |
| £80,000 to £89,999 | - | - |
| £90,000 to £99,999 | - | - |
| £100,000 to £109,999 | - | - |
| | | |

| | This year £ | Last year £ |
|---|---|---|
| **Please provide the total amount paid to key management personnel (includes trustees and senior management) for their services to the charity. For specific amounts paid to trustees, see Note 28.** | 29,753 | 26,576 |

**11.2 Average head count in the year**

**The parts of the charity in which the employees work**

| | This year Number | Last year Number |
|---|---|---|
| Fundraising | - | - |
| Charitable Activities | 10 | 10 |
| Governance | - | - |
| Other | - | - |
| **Total** | 10 | 10 |

## Note 12
## Defined contribution

***12.1 Please complete this note if a defined contribution pension scheme is operated.***

| | This year | Last year |
|---|---|---|
| | £ | £ |
| **Amount of contributions recognised in the SOFA as an expense** | 2,395 | 1,933 |

| | | |
|---|---|---|
| **Please explain the basis for allocating the liability and expense of defined contribution pension scheme between activities and between restricted and unrestricted funds.** | | |

## Note 14 Tangible fixed assets

***Please complete this note if the charity has any tangible fixed assets***

**14.1 Cost or valuation**

| | Freehold land & buildings £ | Other land & buildings £ | Plant, machinery and motor vehicles £ | Fixtures, fittings and equipment £ | Total £ |
|---|---|---|---|---|---|
| At the beginning of the year | 29,500 | - | - | 6,664 | 36,164 |
| Additions | - | - | - | 504 | 504 |
| Revaluations | - | - | - | - | - |
| Disposals | - | - | - | - | - |
| Transfers * | - | - | - | - | - |
| At end of the year | 29,500 | - | - | 7,168 | 36,668 |

**14.2 Depreciation and impairments**

| | | | | | |
|---|---|---|---|---|---|
| **Basis | SL | SL or RB | SL or RB | RB | SL or RB |
| ** Rate | 14 yrs | | | 15% | |
| At beginning of the year | - | - | - | - | - |
| Disposals | - | - | - | - | - |
| Depreciation | 2,107 | - | - | 1,075 | 3,182 |
| Impairment | - | - | - | - | - |
| Transfers* | - | - | - | - | - |
| At end of the year | 2,107 | - | - | 1,075 | 3,182 |

**14.3 Net book value**

| | | | | | |
|---|---|---|---|---|---|
| Net book value at the beginning of the year | 29,500 | - | - | 6,664 | 36,164 |
| Net book value at the end of the year | 27,393 | - | - | 6,093 | 33,486 |

## Note 19 Debtors and prepayments

***Please complete this note if the charity has any debtors or prepayments.***

### 19.1 Analysis of debtors

| | This year £ | Last year £ |
|---|---|---|
| | - | - |
| Trade debtors | 5,308 | 3,967 |
| Prepayments and accrued income | - | - |
| Other debtors | 5,308 | 3,967 |
| Total | | |

***Please complete 19.2 where a material debtor is recoverable more than a year after the reporting date.***

### 19.2 Analysis of debtors recoverable in more than 1 year (included in debtors above)

| | This year £ | Last year £ |
|---|---|---|
| Trade debtors | - | - |
| Prepayments and accrued income | - | - |
| Other debtors | - | - |
| | - | - |
| Total | - | - |

## Note 20 Creditors and accruals

***Please complete this note if the charity has any creditors or accruals.***

### 20.1 Analysis of creditors

| | Amounts falling due within one year | | Amounts falling due after more than one year | |
|---|---|---|---|---|
| | This year £ | Last year £ | This year £ | Last year £ |
| Accruals for grants payable | - | - | - | - |
| Bank loans and overdrafts | - | - | - | - |
| Trade creditors | 7,558 | 5,954 | - | - |
| Payments received on account for contracts or performance-related grants | - | - | - | - |
| Accruals and deferred income | 14,482 | 10,366 | - | - |
| Taxation and social security | - | - | - | - |
| Other creditors | - | - | - | - |
| Total | 22,040 | 16,320 | | |

### 20.2 Deferred income

***Please complete this note if the charity has deferred income.***

| | This year | Last year |
|---|---|---|
| ***Please explain the reasons why income is deferred.*** | *DCC advanced early years funding payments in respect of the future Autum term income.* | *DCC advanced early years funding payments in respect of the future Autum term income.* |

| ***Movement in deferred income account*** | This year £ | Last year £ |
|---|---|---|
| Balance at the start of the reporting period | 10,366 | 7,707 |
| Amounts added in current period | 4,115 | 2,659 |
| Amounts released to income from previous periods | | - |
| Balance at the end of the reporting period | 14,481 | 10,366 |

**Note 24 Cash at bank and in hand**

| | This year £ | Last year £ |
|---|---|---|
| Short term cash investments (less than 3 months maturity date) | - | - |
| Short term deposits | 11,333 | 22,785 |
| Cash at bank and on hand | 20,520 | 8,865 |
| Other | - | - |
| Total | 31,853 | 31,650 |

## Note 25 Fair value of assets and liabilities

| | This year | Last year |
|---|---|---|
| **25.1 Please provide details of the charity's exposure to credit risk (the risk of incurring a loss due to a debtor not paying what is owed) , liquidity risk (the risk of not being able to meet short term financial demands) and market risk (the risk that the value of an investment will fall due to changes in the market) arising from financial instruments to which the charity is exposed at the end of the reporting period and explain how the charity manages those risks.** | no significant risk | no significant risk |
| **25.2 Please give details of the amount of change in the fair value of basic financial instruments (debtors, creditors, investments (see section 11, FRS 102 SORP)) measured at fair value through the SoFA that is attributable to changes in credit risk.** | | |

## Section C Notes to the accounts (cont)

**Note 26 Events after the end of the reporting period**

***Please complete this note events (not requiring adjustment to the accounts) have occurred after the end of the reporting period but before the accounts are authorised which relate to conditions that arose after the end of the***

| | This year | Last year |
|---|---|---|
| **Please provide details of the nature of the event** | The continuing virilance of the COVID virus has at times reduced the numbers of staff available. Therefore, due to the staff ratio falling below mandatory levels, it has restricted the ability of the setting to open or accept as many children as it would like, on certain days. | N/A |
| **Provide an estimate of the financial effect of the event or a statement that such an estimate cannot be made** | Due to the continuing nature of the virus, it is impossible to predict, with any certainty, the financial impact of the of the continuing staffing shortages on the future results. | N/A |

## Section C

**Note 27**
**Charity funds (cont)**

### 27.3 Transfers between funds

**This year**

| | Reason for transfer and where endowment is converted to income, legal power for its conversion | Amount |
|---|---|---|
| Between unrestricted and restricted funds | The DCC COVID support grant was incorrectly identified as a restricted fund last year. | 7,500 |
| Between endowment and restricted funds | | |
| Between endowment and unrestricted funds | | |
| | | |

**Last year**

| | Reason for transfer and where endowment is converted to income, legal power for its conversion | Amount |
|---|---|---|
| Between unrestricted and restricted funds | | |
| Between endowment and restricted funds | | |
| Between endowment and unrestricted funds | | |
| | | |

### 27.4 Designated funds

**This year**

| Planned use | Purpose of the designation | Amount |
|---|---|---|
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |

**Last year**

| Planned use | Purpose of the designation | Amount |
|---|---|---|
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |

**Note 28**
**Transactions with trustees and related parties**

***If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.***

**28.1 Trustee remuneration and benefits**

**This year**

**None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)** | F

***In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.***

| Name of trustee | Legal authority (eg order, governing document) | Amounts paid or benefit value | | | | |
|---|---|---|---|---|---|---|
| | | Remuneration | Pension contribution | Redundancy (including loss of office)/ex gratia | Other | TOTAL |
| | | £ | £ | £ | £ | £ |
| K Adlem | Y | 4,366 | - | - | - | 4,366 |
| | | - | - | - | - | - |
| | | - | - | - | - | - |
| | | - | - | - | - | - |

***Please give details of why remuneration or other employment benefits were paid.*** | Cleaning services

***Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.***

**Last year**

**None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)** | F

***In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.***

| Name of trustee | Legal authority (eg order, governing document) | Amounts paid or benefit value | | | | |
|---|---|---|---|---|---|---|
| | | Remuneration | Pension contribution | Redundancy (including loss of office)/ex gratia | Other | TOTAL |
| | | £ | £ | | £ | £ |
| K Adlem | Y | 620 | - | - | - | 620 |
| | | - | - | - | - | - |
| | | - | - | - | - | - |
| | | - | - | - | - | - |

***Please give details of why remuneration or other employment benefits were paid.*** | Cleaning services

***Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.***

### 28.2 Trustees' expenses

*If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".*

| | |
|---|---|
| **No trustee expenses have been incurred (True or False)** | *T* |

| Type of expenses reimbursed | This year | Last year |
|---|---|---|
| | £ | £ |
| Travel | - | - |
| Subsistence | - | - |
| Accommodation | - | - |
| Other (please specify): | - | - |
| | - | - |
| TOTAL | - | - |

| | | |
|---|---|---|
| **Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity** | | |

### 28.3 Transaction(s) with related parties

*Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.*

**This year**

| | |
|---|---|
| **There have been no related party transactions in the reporting period (True or False)** | *T* |

| Name of the trustee or related party | Relationship to charity | Description of the transaction(s) | Amount | Balance at period end | Provision for bad debts at period end | Amounts written off during reporting period |
|---|---|---|---|---|---|---|
| | | | £ | £ | £ | £ |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |

| | |
|---|---|
| ***In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.*** | |
| ***For any related party, please provide details of any guarantees given or received.*** | |

**Last year**

| | |
|---|---|
| **There have been no related party transactions in the reporting period (True or False)** | *T* |

| Name of the trustee or related party | Relationship to charity | Description of the transaction(s) | Amount | Balance at period end | Provision for bad debts at period end | Amounts written off during reporting period |
|---|---|---|---|---|---|---|
| | | | £ | £ | £ | £ |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |

| | |
|---|---|
| ***In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.*** | |
| ***For any related party, please provide details of any guarantees given or received.*** | |

**HOLWELL NURSERY SCHOOL**

England & Wales - Charity number 1081086

# Accounts

CHARITY COMMISSION
FOR ENGLAND AND WALES

# Trustees' Annual Report for the period

**From** **01/09/2019** **Period start date** **To** **31/08/2020** **Period end date**

**Charity name: Holwell Nursery School**

**Charity registration number:** 1081086

## Objectives and Activities

| | SORP reference | |
|---|---|---|
| Summary of the purposes of the charity as set out in its governing document | Para 1.17 | **To provide good quality care education to children under 5** |
| Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts. | Para 1.17 and 1.19 | **Provide care and education to children under the age of 5 years.** |
| Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit | Para 1.18 | **The trustees have regard to the guidance issued by the Charity Commission on public benefit.** |

**Additional information (optional)**
You may choose to include further statements where relevant about:

| | SORP reference | |
|---|---|---|
| Policy on grant making | Para 1.38 | |
| Policy on social investment including program related investment | Para 1.38 | |
| Contribution made by volunteers | Para 1.38 | |
| Other | | |

| | | |
|---|---|---|
| | | |

## Achievements and Performance

| | SORP reference | |
|---|---|---|
| Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole. | Para 1.20 | **Holwell nursery has provided care and education for over 50 families in the local community in the past year,** |

**Additional information (optional)**
You may choose to include further statements where relevant about:

| | | |
|---|---|---|
| Achievements against objectives set | Para 1.41 | |
| Performance of fundraising activities against objectives set | Para 1.41 | |
| Investment performance against objectives | Para 1.41 | |
| Other | | |

## Financial Review

| | | |
|---|---|---|
| Review of the charity's financial position at the end of the period | Para 1.21 | **31/08/2020** |
| Statement explaining the policy for holding reserves stating why they are held | Para 1.22 | **Reserves are hele to ensure continued service to the local community.** |
| Amount of reserves held | Para 1.22 | |
| Reasons for holding zero reserves | Para 1.22 | |
| Details of fund materially in deficit | Para 1.24 | |
| Explanation of any uncertainties about the charity continuing as a going concern | Para 1.23 | **None** |

**Additional information (optional)**
You may choose to include further statements where relevant about:

| | | |
|---|---|---|
| The charity's principal sources of funds (including any fundraising) | Para 1.47 | |
| Investment policy and objectives including any social investment policy adopted | Para 1.46 | |
| A description of the principal risks facing the charity | Para 1.46 | |
| Other | | |

## Structure, Governance and Management

| | | |
|---|---|---|
| Description of charity's trusts: | | |
| Type of governing document (trust deed, royal charter) | Para 1.25 | **Constitution 2000** |
| How is the charity constituted? (e.g. unincorporated association, CIO) | Para 1.25 | |
| Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees | Para 1.25 | **Elected** |

**Additional information (optional)**
You may choose to include further statements where relevant about:

| | | |
|---|---|---|
| Policies and procedures adopted for the induction and training of trustees | Para 1.51 | |
| The charity's organisational structure and any wider network with which the charity works | Para 1.51 | |
| Relationship with any related parties | Para 1.51 | |
| Other | | |

## Reference and Administrative details

| | |
|---|---|
| Charity name | Holwell Nursery School |
| Other name the charity uses | |
| Registered charity number | |
| Charity's principal address | Holwell Nursery School<br>Crouch Lane<br>Holwell<br>DT9 5LP |
| | |

## Names of the charity trustees who manage the charity

| | Trustee name | Office (if any) | Dates acted if not for whole year | Name of person (or body) entitled to appoint trustee (if any) |
|---|---|---|---|---|
| 1 | Katie Gardner | | | |
| 2 | Kimberley Adlem | | | |
| 3 | Emily Ridout | | | |
| 4 | | | | |
| 5 | | | | |
| 6 | | | | |
| 7 | | | | |
| 8 | | | | |
| 9 | | | | |
| 10 | | | | |
| 11 | | | | |
| 12 | | | | |
| 13 | | | | |
| 14 | | | | |
| 15 | | | | |
| 16 | | | | |
| 17 | | | | |
| 18 | | | | |
| 19 | | | | |
| 20 | | | | |

Corporate trustees – names of the directors at the date the report was approved

| Director name | | |
|---|---|---|
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |

Name of trustees holding title to property belonging to the charity

| Trustee name | Dates acted if not for whole year | |
|---|---|---|
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |

## Funds held as custodian trustees on behalf of others

| | |
|---|---|
| Description of the assets held in this capacity | |
| Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects | |
| Details of arrangements for safe custody and segregation of such assets from the charity's own assets | |

**Additional information (optional)**

**Names and addresses of advisers (Optional information)**

| Type of adviser | Name | Address |
|---|---|---|
| | | |
| | | |
| | | |
| | | |

**Name of chief executive or names of senior staff members (Optional information)**

| |
|---|
| |

## Exemptions from disclosure

Reason for non-disclosure of key personnel details

| |
|---|
| |

## Other optional information

| |
|---|
| |

## Declarations

**The trustees declare that they have approved the trustees' report above.**

**Signed on behalf of the charity's trustees**

| | | |
|---|---|---|
| **Signature(s)** | Katie Gardner | |
| **Full name(s)** | KATIE GARDNER | |
| **Position (eg Secretary, Chair, etc)** | CHAIR | |
| **Date** | 17.08.2021 | |

CHARITY COMMISSION FOR ENGLAND AND WALES

| Holwell Nursery School | | | Charity No (if any) | 1081086 |
|---|---|---|---|---|
| Annual accounts for the period | | | | |
| Period start date | 01/09/2019 | To | Period end date | 31/08/2020 |

## Section A Statement of financial activities

| Recommended categories by activity | Guidance Notes | Unrestricted funds £ F01 | Restricted income funds £ F02 | Endowment funds £ F03 | Total funds £ F04 | Prior year funds £ F05 |
|---|---|---|---|---|---|---|
| **Incoming resources (Note 3)** | | | | | | |
| **Income and endowments from:** | | | | | | |
| Donations and legacies | S01 | 1,644 | - | - | 1,644 | 2,645 |
| Charitable activities | S02 | 148,030 | - | - | 148,030 | 156,826 |
| Other trading activities | S03 | - | - | - | - | - |
| Investments | S04 | 16 | - | | 16 | 29 |
| Separate material item of income | S05 | - | - | - | - | - |
| Other | S06 | 24,134 | 11,231 | - | 35,365 | - |
| ***Total*** | S07 | 173,824 | 11,231 | - | 185,055 | 159,500 |
| **Resources expended (Note 6)** | | | | | | |
| **Expenditure on:** | | | | | | |
| Raising funds | S08 | - | - | - | - | - |
| Charitable activities | S09 | 176,865 | - | - | 176,865 | 170,428 |
| Separate material item of expense | S10 | - | - | - | - | - |
| Other | S11 | - | - | - | - | - |
| ***Total*** | S12 | 176,865 | - | - | 176,865 | 170,428 |
| **Net income/(expenditure) before investment gains/(losses)** | S13 | - 3,041 | 11,231 | - | 8,190 | - 10,928 |
| Net gains/(losses) on investments | S14 | - | - | - | - | - |
| **Net income/(expenditure)** | S15 | - 3,041 | 11,231 | - | 8,190 | - 10,928 |
| **Extraordinary items** | S16 | - | - | - | - | - |
| **Transfers between funds** | S17 | - | - | - | - | - |
| **Other recognised gains/(losses):** | | | | | | |
| Gains and losses on revaluation of fixed assets for the charity's own use | S18 | - | - | - | - | - |
| Other gains/(losses) | S19 | - | - | - | - | - |
| ***Net movement in funds*** | S20 | - 3,041 | 11,231 | - | 8,190 | - 10,928 |
| ***Reconciliation of funds:*** | | | | | | |
| Total funds brought forward | S21 | 47,271 | - | - | 47,271 | 58,199 |
| ***Total funds carried forward*** | S22 | 44,230 | 11,231 | - | 55,461 | 47,271 |

## Section B Balance sheet

| | Guidance Notes | Unrestricted funds £ | Restricted income funds £ | Endowment funds £ | Total this year £ | Total last year £ |
|---|---|---|---|---|---|---|
| | | F01 | F02 | F03 | F04 | F05 |
| **Fixed assets** | | | | | | |
| **Intangible assets** (Note 15) | B01 | - | - | - | - | - |
| **Tangible assets** (Note 14) | B02 | 36,164 | - | - | 36,164 | 36,164 |
| **Heritage assets** (Note 16) | B03 | - | - | - | - | - |
| **Investments** (Note 17) | B04 | - | - | - | - | - |
| ***Total fixed assets*** | B05 | 36,164 | - | - | 36,164 | 36,164 |
| **Current assets** | | | | | | |
| **Stocks** (Note 18) | B06 | - | - | - | - | - |
| **Debtors** (Note 19) | B07 | 3,967 | - | - | 3,967 | 846 |
| **Investments** (Note 17.4) | B08 | - | - | - | - | - |
| **Cash at bank and in hand** (Note 24) | B09 | 20,419 | 11,231 | - | 31,650 | 24,480 |
| ***Total current assets*** | B10 | 24,386 | 11,231 | - | 35,617 | 25,326 |
| **Creditors: amounts falling due within one year** (Note 20) | B11 | 16,320 | - | - | 16,320 | 14,219 |
| ***Net current assets/(liabilities)*** | B12 | 8,066 | 11,231 | - | 19,297 | 11,107 |
| ***Total assets less current liabilities*** | B13 | 44,230 | 11,231 | - | 55,461 | 47,271 |
| **Creditors: amounts falling due after one year** (Note 20) | B14 | - | - | - | - | - |
| **Provisions for liabilities** | B15 | - | - | - | - | - |
| ***Total net assets or liabilities*** | B16 | 44,230 | 11,231 | - | 55,461 | 47,271 |
| **Funds of the Charity** | | | | | | |
| **Endowment funds** (Note 27) | B17 | - | | | - | - |
| **Restricted income funds** (Note 27) | B18 | | 11,231 | | 11,231 | - |
| **Unrestricted funds** | B19 | 44,230 | | - | 44,230 | 47,271 |
| **Revaluation reserve** | B20 | | | | - | - |
| ***Total funds*** | B21 | 44,230 | 11,231 | - | 55,461 | 47,271 |

Signed by one or two trustees on behalf of all the trustees

| Signature | Print Name | Date of approval dd/mm/yyyy |
|---|---|---|
| Katie Gardner | KATIE GARDNER | 17/08/2021 |
| | | |

## Section C Notes to the accounts

Note 1 **Basis of preparation**

***This section should be completed by all charities***

### 1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

| | | |
|---|---|---|
| • and with* | | the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 |
| • and with* | | the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) |

• and with the Charities Act 2011.

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

* -Tick as appropriate

### 1.2 Going concern

***If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:***

| | |
|---|---|
| An explanation as to those factors that support the conclusion that the charity is a going concern; | *n/a* |
| Disclosure of any uncertainties that make the going concern assumption doubtful; | |
| Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern. | |

### 1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note ( )

| | | |
|---|---|---|
| Yes* | | * -Tick as appropriate |
| No* | | |

***Please disclose:***

| | |
|---|---|
| ***(i) the nature of the change in accounting policy;*** | |
| ***(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and*** | |
| ***(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.*** | |

### 1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

| | | |
|---|---|---|
| Yes* | | * -Tick as appropriate |
| No* | | |

***Please disclose:***

| | |
|---|---|
| ***(i) the nature of any changes;*** | |
| ***(ii) the effect of the change on income and expense or assets and liabilities for the current period; and*** | |
| ***(iii) where practicable, the effect of the change in one or more future periods.*** | |

### 1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

| | | |
|---|---|---|
| Yes* | | * -Tick as appropriate |
| No* | | |

***Please disclose:***

| | |
|---|---|
| ***(i) the nature of the prior period error;*** | |
| ***(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and*** | |
| ***(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.*** | |

## Note 2 Accounting policies

## 2.2 INCOME

*This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.*

| | | Yes | No | N/a |
|---|---|---|---|---|
| **Recognition of income** | These are included in the Statement of Financial Activities (SoFA) when:<br>• the charity becomes entitled to the resources;<br>• it is more likely than not that the trustees will receive the resources; and<br>• the monetary value can be measured with sufficient reliability. | ✓ | | |
| **Offsetting** | There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102. | ✓ | | |
| **Grants and donations** | Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP). | ✓ | | |
| | In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP). | | | ✓ |
| **Legacies** | Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met. | | | ✓ |
| **Government grants** | The charity has received government grants in the reporting period | | ✓ | |
| **Tax reclaims on donations and gifts** | Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise. | | | ✓ |
| **Contractual income and performance related grants** | This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions. | ✓ | | |
| **Donated goods** | Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so. | | | ✓ |
| | The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution. | | | ✓ |
| | Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'. | | | ✓ |
| | Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable. | | | ✓ |
| | Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable. | | | ✓ |
| **Donated services and facilities** | Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably. | ✓ | | |
| | Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA. | | | ✓ |
| **Support costs** | The charity has incurred expenditure on support costs. | | ✓ | |
| **Volunteer help** | The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report. | ✓ | | |
| **Income from interest, royalties and dividends** | This is included in the accounts when receipt is probable and the amount receivable can be measured reliably. | ✓ | | |
| **Income from membership subscriptions** | Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies. | | | ✓ |
| | Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities. | | | ✓ |

| | | Yes | No | N/a |
|---|---|---|---|---|
| **Settlement of insurance claims** | Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA. | | | ✓ |
| **Investment gains and losses** | This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year. | | | ✓ |

## 2.3 EXPENDITURE AND LIABILITIES

| | | Yes | No | N/a |
|---|---|---|---|---|
| **Liability recognition** | Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty. | ✓ | | |
| **Governance and support costs** | Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice. | ✓ | | |
| | Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage. | ✓ | | |
| **Grants with performance conditions** | Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output. | | | ✓ |
| **Grants payable without performance conditions** | Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised. | | | ✓ |
| **Redundancy cost** | The charity made no redundancy payments during the reporting period. | ✓ | | |
| **Deferred income** | No material item of deferred income has been included in the accounts. | | | ✓ |
| **Creditors** | The charity has creditors which are measured at settlement amounts less any trade discounts | ✓ | | |
| **Provisions for liabilities** | A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date | ✓ | | |
| **Basic financial instruments** | The charity accounts for basic financial instruments on initial recognition as per paragraph 11.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP. | ✓ | | |

## 2.4 ASSETS

| | | | | |
|---|---|---|---|---|
| **Tangible fixed assets for use by charity** | These are capitalised if they can be used for more than one year, and cost at least | | | |
| | They are valued at cost. | | | ✓ |
| | The depreciation rates and methods used are disclosed in note 9.2. | | | |
| **Intangible fixed assets** | The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5 | | | ✓ |
| | They are valued at cost. | | | ✓ |
| **Heritage assets** | The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4. | | | ✓ |
| | They are valued at cost. | | | ✓ |
| **Investments** | Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment. | | | ✓ |
| | Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments | | | ✓ |
| **Stocks and work in progress** | Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value. | | | ✓ |
| | Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock. | | | ✓ |
| | Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract. | | | ✓ |
| **Debtors** | Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received. | ✓ | | |

**Current asset investments**

The charity has has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.

| Yes | No | N/a |
|---|---|---|
| | | ✓ |

They are valued at fair value except where they qualify as basic financial instruments.

| Yes | No | N/a |
|---|---|---|
| | | ✓ |

**POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE**

## Note 3 Analysis of income

| | Analysis | Unrestricted funds | Restricted income funds | Endowment funds | Total funds £ | Prior year £ |
|---|---|---|---|---|---|---|
| Donations and legacies: | Donations and gifts | 5 | - | - | 5 | 788 |
| | Gift Aid | - | - | - | - | - |
| | Legacies | - | - | - | - | - |
| | General grants provided by government/other charities | 24,634 | 11,231 | - | 35,865 | 1,500 |
| | Membership subscriptions and sponsorships which are in substance donations | - | - | - | - | - |
| | Donated goods, facilities and services | - | - | - | - | - |
| | Other | 1,139 | - | - | 1,139 | 357 |
| | Total | 25,778 | 11,231 | - | 37,009 | 2,645 |
| Charitable activities: | Nursery Fees | 69,237 | - | - | 69,237 | 89,493 |
| | Early years voucher funding | 78,793 | - | - | 78,793 | 67,333 |
| | | - | - | - | - | - |
| | Other | - | - | - | - | - |
| | Total | 148,030 | - | - | 148,030 | 156,826 |
| Other trading activities: | | - | - | - | - | - |
| | | - | - | - | - | - |
| | | - | - | - | - | - |
| | Other | - | - | - | - | - |
| | Total | - | - | - | - | - |
| Income from investments: | Interest income | 16 | - | - | 16 | 29 |
| | Dividend income | - | - | - | - | - |
| | Rental and leasing income | - | - | - | - | - |
| | Other | - | - | - | - | - |
| | Total | 16 | - | - | 16 | 29 |
| Separate material item of income: | | - | - | - | - | - |
| | | - | - | - | - | - |
| | | - | - | - | - | - |
| | | - | - | - | - | - |
| | Total | - | - | - | - | - |
| Other: | Conversion of endowment funds into income | - | - | - | - | - |
| | Gain on disposal of a tangible fixed asset held for charity's own use | - | - | - | - | - |
| | Gain on disposal of a programme related investment | - | - | - | - | - |
| | Royalties from the exploitation of intellectual property rights | - | - | - | - | - |
| | Other | - | - | - | - | - |
| | Total | - | - | - | - | - |
| TOTAL INCOME | | 173,824 | 11,231 | - | 185,055 | 159,500 |

**Other information:**

**All income in the prior year was unrestricted except for: (please provide description and amounts)**

**Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.**

**Where any endowment fund is converted into income in the prior period, please give the reason for the conversion.**

**Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)**

**Note 4** **Analysis of receipts of government grants**

| | Description | This year £ |
|---|---|---|
| **Government grant 1** | Apprentice grant | 500 |
| **Government grant 2** | HMRC JRS grant | 24,134 |
| **Government grant 3** | DDC sustainability grant | 7,500 |
| **Other** | Stem grant | 3,731 |
| | **Total** | 35,865 |

| | Description | Last year £ |
|---|---|---|
| **Government grant 1** | Apprentice grant | 1,500 |
| **Government grant 2** | | - |
| **Government grant 3** | | - |
| **Other** | | - |
| | **Total** | 1,500 |

| | This year | Last year |
|---|---|---|
| ***Please provide details of any unfulfilled conditions and other contingencies attaching to grants that have been recognised in income.*** | | |

| | This year | Last year |
|---|---|---|
| ***Please give details of other forms of government assistance from which the charity has directly benefited.*** | | |

**Note 6 Analysis of expenditure**

| Analysis | This year Unrestricted funds | Restricted income funds | Endowment funds | Total funds | Last year Unrestricted funds | Restricted income funds | Endowment funds | Total funds |
|---|---|---|---|---|---|---|---|---|
| **Expenditure on raising funds:** | | | | £ | | | | £ |
| Incurred seeking donations | - | - | - | - | - | - | - | - |
| Incurred seeking legacies | - | - | - | - | - | - | - | - |
| Incurred seeking grants | - | - | - | - | | | | - |
| Operating membership schemes and social lotteries | - | - | - | - | | | | - |
| Staging fundraising events | - | - | - | - | | | | - |
| Fudraising agents | - | - | - | - | | | | - |
| Operating charity shops | - | - | - | - | | | | - |
| Operating a trading company undertaking non-charitable trading activity | - | - | - | - | | | | - |
| Advertising, marketing, direct mail and publicity | - | - | - | - | - | - | - | - |
| Start up costs incurred in generating new source of future income | - | - | - | - | - | - | - | - |
| Database development costs | - | - | - | - | - | - | - | - |
| Other trading activities | - | - | - | - | | | | - |
| Investment management costs: | - | - | - | - | | | | - |
| Portfolio management costs | - | - | - | - | - | - | - | - |
| Cost of obtaining investment advice | - | - | - | - | - | - | - | - |
| Investment administration costs | - | - | - | - | - | - | - | - |
| Intellectual property licencing costs | - | - | - | - | - | - | - | - |
| Rent collection, property repairs and maintenance charges | - | - | - | - | - | - | - | - |
| | - | - | - | - | - | - | - | - |
| **Total expenditure on raising funds** | - | - | - | - | - | - | - | - |
| **Expenditure on charitable activities:** | | | | | | | | |
| Operating costs | 176,865 | - | - | 176,865 | 170,428 | - | - | 170,428 |
| | - | - | - | - | - | - | - | - |
| | - | - | - | - | - | - | - | - |
| | - | - | - | - | - | - | - | - |
| **Total expenditure on charitable activities** | 176,865 | - | - | 176,865 | 170,428 | - | - | 170,428 |
| **Separate material item of expense** | | | | | | | | |
| | - | - | - | - | - | - | - | - |
| | - | - | - | - | - | - | - | - |
| | - | - | - | - | - | - | - | - |
| **Total** | - | - | - | - | - | - | - | - |
| **Other** | | | | | | | | |
| | - | - | - | - | - | - | - | - |
| | - | - | - | - | - | - | - | - |
| | - | - | - | - | - | - | - | - |
| | - | - | - | - | - | - | - | - |
| **Total other expenditure** | - | - | - | - | - | - | - | - |
| **TOTAL EXPENDITURE** | 176,865 | - | - | 176,865 | 170,428 | - | - | 170,428 |

## Note 11 Paid employees

*Please complete this note if the charity has any employees.*

### 11.1 Staff Costs

| | This year £ | Last year £ |
|---|---|---|
| Salaries and wages | 142,045 | 132,394 |
| Social security costs | 3,987 | 2,947 |
| Pension costs (defined contribution scheme) | 1,933 | 1,371 |
| Other employee benefits | - | - |
| Total staff costs | 147,965 | 136,712 |

This year:

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

Last year:

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

*Please give details of the number of employees whose total employee benefits (excluding employer pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no such transactions, please enter 'true' in the box provided.*

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000

| Band | Number of employees | |
|---|---|---|
| | This year | Last year |
| £60,000 to £69,999 | - | - |
| £70,000 to £79,999 | - | - |
| £80,000 to £89,999 | - | - |
| £90,000 to £99,999 | - | - |
| £100,000 to £109,999 | - | - |
| | | |

| This year £ | Last year £ |
|---|---|
| - | - |

Please provide the total amount paid to key management personnel (includes trustees and senior management) for their services to the charity. For specific amounts paid to trustees, see Note 28.

**11.2 Average head count in the year**

**The parts of the charity in which the employees work**

| | This year Number | Last year Number |
|---|---|---|
| Fundraising | - | - |
| Charitable Activities | 10 | 12 |
| Governance | - | - |
| Other | - | - |
| **Total** | 10 | 12 |

**Note 12 Defined contribution pension scheme or defined benefit scheme accounted for as a defined contribution scheme.**

*12.1 Please complete this note if a defined contribution pension scheme is operated.*

| | This year | Last year |
|---|---|---|
| | £ | £ |
| Amount of contributions recognised in the SOFA as an expense | 1,933 | 1,371 |

| | | |
|---|---|---|
| Please explain the basis for allocating the liability and expense of defined contribution pension scheme between activities and between restricted and unrestricted funds. | | |

## Note 14 Tangible fixed assets

***Please complete this note if the charity has any tangible fixed assets***

**14.1 Cost or valuation**

| | Freehold land & buildings £ | Other land & buildings £ | Plant, machinery and motor vehicles £ | Fixtures, fittings and equipment £ | Total £ |
|---|---|---|---|---|---|
| At the beginning of the year | 29,500 | - | - | 6,664 | 36,164 |
| Additions | - | - | - | - | - |
| Revaluations | - | - | - | - | - |
| Disposals | - | - | - | - | - |
| Transfers * | - | - | - | - | - |
| At end of the year | 29,500 | - | - | 6,664 | 36,164 |

**14.2 Depreciation and impairments**

| | | | | | |
|---|---|---|---|---|---|
| **Basis | SL or RB (Straight Line or Reducing Balance) | SL or RB | SL or RB | SL or RB | SL or RB |
| ** Rate | | | | | |
| At beginning of the year | - | - | - | - | - |
| Disposals | - | - | - | - | - |
| Depreciation | - | - | - | - | - |
| Impairment | - | - | - | - | - |
| Transfers* | - | - | - | - | - |
| At end of the year | - | - | - | - | - |

**14.3 Net book value**

| | | | | | |
|---|---|---|---|---|---|
| Net book value at the beginning of the year | 29,500 | - | - | 6,664 | 36,164 |
| Net book value at the end of the year | 29,500 | - | - | 6,664 | 36,164 |

## Note 19 Debtors and prepayments

*Please complete this note if the charity has any debtors or prepayments.*

### 19.1 Analysis of debtors

| | This year £ | Last year £ |
|---|---|---|
| | - | - |
| Trade debtors | 3,967 | 846 |
| Prepayments and accrued income | - | - |
| Other debtors | 3,967 | 846 |
| Total | | |

*Please complete 19.2 where a material debtor is recoverable more than a year after the reporting date.*

### 19.2 Analysis of debtors recoverable in more than 1 year (included in debtors above)

| | This year £ | Last year £ |
|---|---|---|
| Trade debtors | - | - |
| Prepayments and accrued income | - | - |
| Other debtors | - | - |
| | - | - |
| Total | - | - |

## Note 20 Creditors and accruals

*Please complete this note if the charity has any creditors or accruals.*

### 20.1 Analysis of creditors

| | Amounts falling due within one year | | Amounts falling due after more than one year | |
|---|---|---|---|---|
| | This year £ | Last year £ | This year £ | Last year £ |
| Accruals for grants payable | - | - | - | - |
| Bank loans and overdrafts | - | - | - | - |
| Trade creditors | 5,954 | 6,512 | - | - |
| Payments received on account for contracts or performance-related grants | - | - | - | - |
| Accruals and deferred income | 10,366 | 7,707 | - | - |
| Taxation and social security | - | - | - | - |
| Other creditors | - | - | - | - |
| Total | 16,320 | 14,219 | | |

### 20.2 Deferred income

*Please complete this note if the charity has deferred income.*

*Please explain the reasons why income is deferred.*

| This year | Last year |
|---|---|
| | |

*Movement in deferred income account*

| | This year £ | Last year £ |
|---|---|---|
| Balance at the start of the reporting period | 7,707 | 751 |
| Amounts added in current period | 2,659 | 6,956 |
| Amounts released to income from previous periods | | - |
| Balance at the end of the reporting period | 10,366 | 7,707 |

## Note 24 Cash at bank and in hand

| | This year £ | Last year £ |
|---|---|---|
| Short term cash investments (less than 3 months maturity date) | - | - |
| Short term deposits | - | - |
| Cash at bank and on hand | 31,650 | 24,480 |
| Other | - | - |
| Total | 31,650 | 24,480 |

## Note 25 Fair value of assets and liabilities

| | This year | Last year |
|---|---|---|
| **25.1 Please provide details of the charity's exposure to credit risk (the risk of incurring a loss due to a debtor not paying what is owed) , liquidity risk (the risk of not being able to meet short term financial demands) and market risk (the risk that the value of an investment will fall due to changes in the market) arising from financial instruments to which the charity is exposed at the end of the reporting period and explain how the charity manages those risks.** | no significant risk | no significant risk |
| **25.2 Please give details of the amount of change in the fair value of basic financial instruments (debtors, creditors, investments (see section 11, FRS 102 SORP)) measured at fair value through the SoFA that is attributable to changes in credit risk.** | | |



25

## Note 26 Events after the end of the reporting period

*Please complete this note events (not requiring adjustment to the accounts) have occurred after the end of the reporting period but before the accounts are authorised which relate to conditions that arose after the end of the*

| | This year | Last year |
|---|---|---|
| **Please provide details of the nature of the event** | n/a | Covid-19 |
| **Provide an estimate of the financial effect of the event or a statement that such an estimate cannot be made** | n/a | The Nursey was closed from 20 March 2020 and reopened on 3rd June 2020. The estimated loss of income was around £40,000. Income has been received from government grants and schemes available. There were additional holiday clubs over the summer open to the wider community which has helped increase income levels. |

**Note 28 Transactions with trustees and related parties**

*If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.*

**28.1 Trustee remuneration and benefits**

**This year**

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

F

*In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.*

| Name of trustee | Legal authority (eg order, governing document) | Amounts paid or benefit value | | | | |
|---|---|---|---|---|---|---|
| | | Remuneration | Pension contribution | Redundancy (including loss of office)/ex gratia | Other | TOTAL |
| | | £ | £ | £ | £ | £ |
| K Adlem | Y | 620 | - | - | - | 620 |
| | | - | - | - | - | - |
| | | - | - | - | - | - |
| | | - | - | - | - | - |

*Please give details of why remuneration or other employment benefits were paid.*

Cleaning services

*Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.*

**Last year**

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

T

*In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.*

| Name of trustee | Legal authority (eg order, governing document) | Amounts paid or benefit value | | | | |
|---|---|---|---|---|---|---|
| | | Remuneration | Pension contribution | Redundancy (including loss of office)/ex gratia | Other | TOTAL |
| | | £ | £ | | £ | £ |
| | | - | - | - | - | - |
| | | - | - | - | - | - |
| | | - | - | - | - | - |
| | | - | - | - | - | - |

*Please give details of why remuneration or other employment benefits were paid.*

*Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.*

### 28.2 Trustees' expenses

*If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".*

| | |
|---|---|
| No trustee expenses have been incurred (True or False) | T |

| Type of expenses reimbursed | This year | Last year |
|---|---|---|
| | £ | £ |
| Travel | - | - |
| Subsistence | - | - |
| Accommodation | - | - |
| Other (please specify): | - | - |
| | - | - |
| TOTAL | - | - |

| | | |
|---|---|---|
| Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity | | |

### 28.3 Transaction(s) with related parties

*Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.*

**This year**

| | |
|---|---|
| There have been no related party transactions in the reporting period (True or False) | T |

| Name of the trustee or related party | Relationship to charity | Description of the transaction(s) | Amount | Balance at period end | Provision for bad debts at period end | Amounts written off during reporting period |
|---|---|---|---|---|---|---|
| | | | £ | £ | £ | £ |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |

| | |
|---|---|
| *In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.* | |
| *For any related party, please provide details of any guarantees given or received.* | |

**Last year**

| | |
|---|---|
| There have been no related party transactions in the reporting period (True or False) | T |

| Name of the trustee or related party | Relationship to charity | Description of the transaction(s) | Amount | Balance at period end | Provision for bad debts at period end | Amounts written off during reporting period |
|---|---|---|---|---|---|---|
| | | | £ | £ | £ | £ |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |

| | |
|---|---|
| *In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.* | |
| *For any related party, please provide details of any guarantees given or received.* | |

CHARITY COMMISSION FOR ENGLAND AND WALES

# Independent examiner's report on the accounts

## Section A Independent Examiner's Report

**Report to the trustees/ members of** Charity Name: HOLWELL NURSERY SCHOOL

**On accounts for the year ended** 31 AUGUST 2020 **Charity no (if any)** 1081086

**Set out on pages** 9 TO 28 (remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/08/2020

**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 Trust's accounts carried out under section 145 of the 2011 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**

~~[The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of [insert name of applicable listed body]~~]. *Delete [ ] if not applicable.*

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below *) which gives me cause to believe that in, any material respect:

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

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.

** Please delete the words in the brackets if they do not apply.*

**Signed:** [signature] **Date:** 17/08/21

**Name:** ANDREW COMER

**Relevant professional qualification(s) or body** FCCA

| | |
|---|---|
| **(if any):** | |
| **Address:** | EVANS & CO.<br>MANCHESTER HOUSE<br>HIGH STREET<br>STALBRIDGE<br>DORSET DT10 2LL |

## Section B Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

**Give here brief details of any items that the examiner wishes to disclose.**