

# Trustees' annual report for the period



**CHARITY COMMISSION**  
FOR ENGLAND AND WALES

Period start date  Period end date

Charity name

Charity No  
(if any)

## Objectives and Activities

	<b>SORP reference</b>	
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:

	<b>SORP reference</b>	
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

	<b>SORP reference</b>	
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:

	<b>SORP reference</b>	
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

	<b>SORP reference</b>	
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:

	<b>SORP reference</b>	
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 (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:

	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 Holwell 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)

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### Exemptions from disclosure

Reason for non-disclosure of key personnel details

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### Other optional information

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## Declarations

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

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

**Signature(s)**

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**Full name(s)**

--	--

**Position (eg Secretary,  
Chair, etc)**

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**Date**

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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

Guidance Notes

### Recommended categories by activity

#### Incoming resources (Note 3)

##### Income and endowments from:

Donations and legacies

Charitable activities

Other trading activities

Investments

Separate material item of income

Other

##### Total

#### Resources expended (Note 6)

##### Expenditure on:

Raising funds

Charitable activities

Separate material item of expense

Other

##### Total

#### Net income/(expenditure) before investment gains/(losses)

Net gains/(losses) on investments

#### Net income/(expenditure)

#### Extraordinary items

#### Transfers between funds

#### Other recognised gains/(losses):

Gains and losses on revaluation of fixed assets for the charity's own use

Other gains/(losses)

#### Net movement in funds

#### Reconciliation of funds:

Total funds brought forward

#### Total funds carried forward

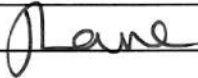
	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total funds £ F04	Prior year funds £ F05
S01		-	-	-	-
S02	245,557	-	-	245,557	238,830
S03	-	-	-	-	-
S04	304	-	-	304	12
S05	-	-	-	-	-
S06	-	-	-	-	2,054
S07	245,861	-	-	245,861	240,896
S08	-	-	-	-	-
S09	250,384	-	-	250,384	223,975
S10	-	-	-	-	-
S11	26,063	-	-	26,063	3,021
S12	276,447	-	-	276,447	226,996
S13	(30,586)	-	-	(30,586)	13,900
S14	-	-	-	-	-
S15	(30,586)	-	-	(30,586)	13,900
S16	-	-	-	-	-
S17	-	-	-	-	-
S18	-	-	-	-	-
S19	-	-	-	-	-
S20	(30,586)	-	-	(30,586)	13,900
S21	62,507	-	-	62,507	48,607
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
		£ F01	£ F02	£ F03	£ F04	£ F05
<b>Fixed assets</b>						
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	-	-	-	-	-
<b>Total fixed assets</b>	B05	4,402	-	-	4,402	30,465
<b>Current assets</b>						
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
<b>Total current assets</b>	B10	49,519	-	-	49,519	50,203
<b>Creditors: amounts falling due within one year</b> (Note 20)	B11	22,000	-	-	22,000	18,161
<b>Net current assets/(liabilities)</b>	B12	27,519	-	-	27,519	32,042
<b>Total assets less current liabilities</b>	B13	31,921	-	-	31,921	62,507
<b>Creditors: amounts falling due after one year</b> (Note 20)	B14	-	-	-	-	-
<b>Provisions for liabilities</b>	B15	-	-	-	-	-
<b>Total net assets or liabilities</b>	B16	31,921	-	-	31,921	62,507
<b>Funds of the Charity</b>						
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	-	-	-	-	-
<b>Total funds</b>	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
	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.*

<b>Recognition of income</b>	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> <li>the charity becomes entitled to the resources;</li> <li>it is more likely than not that the trustees will receive the resources, and</li> <li>the monetary value can be measured with sufficient reliability.</li> </ul>	Yes	No	N/a
<b>Offsetting</b>	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.	Yes	No	N/a
<b>Grants and donations</b>	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).	Yes	No	N/a
<b>Legacies</b>	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 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.	Yes	No	N/a
<b>Government grants</b>	The charity has received government grants in the reporting period	Yes	No	N/a
<b>Tax reclaims on donations and gifts</b>	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.	Yes	No	N/a
<b>Contractual income and performance related grants</b>	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.	Yes	No	N/a
<b>Donated goods</b>	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.	Yes	No	N/a
<b>Donated services and facilities</b>	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.	Yes	No	N/a
<b>Support costs</b>	The charity has incurred expenditure on support costs.	Yes	No	N/a
<b>Volunteer help</b>	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	Yes	No	N/a
<b>Income from interest, royalties and dividends</b>	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	Yes	No	N/a
<b>Income from membership subscriptions</b>	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





<b>Settlement of insurance claims</b>	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.	Yes	No	N/a

<b>Investment gains and losses</b>	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.	Yes	No	N/a

## 2.3 EXPENDITURE AND LIABILITIES

<b>Liability recognition</b>	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.	Yes	No	N/a

<b>Governance and support costs</b>	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.	Yes	No	N/a

	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.	Yes	No	N/a

<b>Grants with performance conditions</b>	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.	Yes	No	N/a

<b>Grants payable without performance conditions</b>	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.	Yes	No	N/a

<b>Redundancy cost</b>	The charity made no redundancy payments during the reporting period.	Yes	No	N/a

<b>Deferred income</b>	No material item of deferred income has been included in the accounts.	Yes	No	N/a

<b>Creditors</b>	The charity has creditors which are measured at settlement amounts less any trade discounts	Yes	No	N/a

<b>Provisions for liabilities</b>	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	Yes	No	N/a

<b>Basic financial instruments</b>	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.	Yes	No	N/a

## 2.4 ASSETS

<b>Tangible fixed assets for use by charity</b>	These are capitalised if they can be used for more than one year, and cost at least	
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	They are valued at cost.	Yes	No	N/a

<b>Intangible fixed assets</b>	The depreciation rates and methods used are disclosed in note 9.2.	Yes	No	N/a
	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.	Yes	No	N/a

<b>Heritage assets</b>	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geographical 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.	Yes	No	N/a

	They are valued at cost.	Yes	No	N/a

<b>Investments</b>	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.	Yes	No	N/a

	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	Yes	No	N/a

<b>Stocks and work in progress</b>	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.	Yes	No	N/a

	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.	Yes	No	N/a

	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.	Yes	No	N/a

<b>Debtors</b>	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.	Yes	No	N/a



<b>Current asset investments</b>	The charity 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
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

	They are valued at fair value except where they qualify as basic financial instruments.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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



## Note 3 Analysis of income

		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
	<b>Analysis</b>					
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	-	-	-	-	-
	<b>Total</b>	15	-	-	15	-
Charitable activities:	Nursery Fees	150,586	-	-	150,586	130,323
	Early years voucher funding	94,956	-	-	94,956	108,507
		-	-	-	-	-
	Other	-	-	-	-	-
	<b>Total</b>	245,542	-	-	245,542	238,830
Other trading activities:	Fundraising	-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	<b>Total</b>	-	-	-	-	-
Income from investments:	Interest income	304	-	-	304	12
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
	<b>Total</b>	304	-	-	304	12
Separate material item of income:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	<b>Total</b>	-	-	-	-	-
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
	<b>Total</b>	-	-	-	-	2,054
<b>TOTAL INCOME</b>		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		-
	<b>Total</b>	-

	Description	Last year £
Government grant 1		
Government grant 2		
Government grant 3		
Other		-
	<b>Total</b>	-

	This year	Last year
<i>Please provide details of any unfulfilled conditions and other contingencies attaching to grants that have been recognised in income.</i>	None	None

	This year	Last year
<i>Please give details of other forms of government assistance from which the charity has directly benefited.</i>	Small business rates relief	Small business rates relief





**Section C** **Notes to the accounts** **(cont)**

**Note 6** **Analysis of expenditure**

Analysis	This year				Last year			
	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Unrestricted funds	Restricted income funds	Endowment funds	Total funds
	£				£			
<b>Expenditure on raising funds:</b>								
Incurred seeking donations	-	-	-	-	-	-	-	-
Incurred seeking legacies	-	-	-	-	-	-	-	-
Incurred seeking grants	-	-	-	-	-	-	-	-
Operating membership schemes and social lotteries	-	-	-	-	-	-	-	-
Staging fundraising events	-	-	-	-	-	-	-	-
Fundraising 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	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
<b>Total expenditure on raising funds</b>	-	-	-	-	-	-	-	-
<b>Expenditure on charitable activities:</b>								
Payroll costs	209,421	-	-	209,421	192,104	-	-	192,104
Other operating costs	40,963	-	-	40,963	31,871	-	-	31,871
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
<b>Total expenditure on charitable activities</b>	<b>250,384</b>	<b>-</b>	<b>-</b>	<b>250,384</b>	<b>223,975</b>	<b>-</b>	<b>-</b>	<b>223,975</b>
<b>Separate material item of expense</b>								
	-	-	-	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other</b>								
Depreciation	26,063	-	-	26,063	3,021	-	-	3,021
<b>Total other expenditure</b>	<b>26,063</b>	<b>-</b>	<b>-</b>	<b>26,063</b>	<b>3,021</b>	<b>-</b>	<b>-</b>	<b>3,021</b>
<b>TOTAL EXPENDITURE</b>	<b>276,447</b>	<b>-</b>	<b>-</b>	<b>276,447</b>	<b>226,996</b>	<b>-</b>	<b>-</b>	<b>226,996</b>



**Section C**
**Notes to the accounts**
**(cont)**
**Note 11**
**Paid employees**

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

**11.1 Staff Costs**

Salaries and wages

Social security costs

Pension costs (defined contribution scheme)

Other employee benefits

**Total staff costs**

<b>This year</b>	<b>Last year</b>
<b>£</b>	<b>£</b>
199,162	181,622
6,984	7,452
3,275	3,030
-	-
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

<b>Band</b>	<b>Number of employees</b>	
	<b>This year</b>	<b>Last year</b>
£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	-	-

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.

<b>This year</b>	<b>Last year</b>
<b>£</b>	<b>£</b>
33,409	25,459



### 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	-	-
<b>Total</b>	<b>14</b>	<b>12</b>

### 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
£	£
-	-



<b>Section C</b>	<b>Notes to the accounts</b>	<b>(cont)</b>
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**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.*

	<b>This year</b>	<b>Last year</b>
	<b>£</b>	<b>£</b>
<b>Amount of contributions recognised in the SOFA as an expense</b>	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.**

--	--





**Section C**
**Notes to the accounts**
**(cont)**
**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**

<b>**Basis</b>	SL over term of lease	SL or RB	SL or RB	RB	SL or RB
<b>** Rate</b>				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



<b>Section C</b>	<b>Notes to the accounts</b>	<b>(cont)</b>
------------------	------------------------------	---------------

**Note 19 Debtors and prepayments**

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

**19.1 Analysis of debtors**

Trade debtors  
Prepayments and accrued income  
Other debtors

**Total**

This year	Last year
£	£
-	-
5,638	3,659
-	-
5,638	3,659

*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)**

Trade debtors  
Prepayments and accrued income  
Other debtors

**Total**

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



**Section C****Notes to the accounts****(cont)****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	-	-	-	-
<b>Total</b>	<b>22,000</b>	<b>18,161</b>	<b>-</b>	<b>-</b>

**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
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**

Balance at the start of the reporting period

Amounts added in current period

Amounts released to income from previous periods

Balance at the end of the reporting period

This year £	Last year £
12,857	14,481
15,234	12,857
(12,857)	(14,481)
15,234	12,857



<b>Section C</b>	<b>Notes to the accounts</b>	<b>(cont)</b>
------------------	------------------------------	---------------

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

Short term cash investments (less than 3 months maturity date)  
Short term deposits  
Cash at bank and on hand  
Other  
Total

This year £	Last year £
-	-
26,428	40,399
17,453	6,145
-	-
43,881	46,544





<b>Section C</b>	<b>Notes to the accounts</b>	<b>(cont)</b>
------------------	------------------------------	---------------

**Note 25 Fair value of assets and liabilities**

	This year	Last year
<p><b>25.1</b> 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.</p>	no significant risk	no significant risk
<p><b>25.2</b> 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.</p>	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*

	<b>This year</b>	<b>Last year</b>
<b>Please provide details of the nature of the event</b>	n/a	n/a
<b>Provide an estimate of the financial effect of the event or a statement that such an estimate cannot be made</b>	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)

*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.*





Section A

Independent Examiner's Report

Report to the trustees/  
members of

Charity Name  
**Hollwell Nursery**

On accounts for the year  
ended

31 August 2023

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

**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

Guidance Notes

### Recommended categories by activity

#### Incoming resources (Note 3)

##### Income and endowments from:

Donations and legacies

Charitable activities

Other trading activities

Investments

Separate material item of income

Other

##### Total

#### Resources expended (Note 6)

##### Expenditure on:

Raising funds

Charitable activities

Separate material item of expense

Other

##### Total

#### Net income/(expenditure) before investment gains/(losses)

Net gains/(losses) on investments

#### Net income/(expenditure)

#### Extraordinary items

#### Transfers between funds

#### Other recognised gains/(losses):

Gains and losses on revaluation of fixed assets for the charity's own use

Other gains/(losses)

#### Net movement in funds

#### Reconciliation of funds:

Total funds brought forward

#### Total funds carried forward

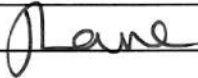
	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total funds £ F04	Prior year funds £ F05
S01		-	-	-	-
S02	245,557	-	-	245,557	238,830
S03	-	-	-	-	-
S04	304	-	-	304	12
S05	-	-	-	-	-
S06	-	-	-	-	2,054
S07	245,861	-	-	245,861	240,896
S08	-	-	-	-	-
S09	250,384	-	-	250,384	223,975
S10	-	-	-	-	-
S11	26,063	-	-	26,063	3,021
S12	276,447	-	-	276,447	226,996
S13	(30,586)	-	-	(30,586)	13,900
S14	-	-	-	-	-
S15	(30,586)	-	-	(30,586)	13,900
S16	-	-	-	-	-
S17	-	-	-	-	-
S18	-	-	-	-	-
S19	-	-	-	-	-
S20	(30,586)	-	-	(30,586)	13,900
S21	62,507	-	-	62,507	48,607
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
		£ F01	£ F02	£ F03	£ F04	£ F05
<b>Fixed assets</b>						
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	-	-	-	-	-
<b>Total fixed assets</b>	B05	4,402	-	-	4,402	30,465
<b>Current assets</b>						
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
<b>Total current assets</b>	B10	49,519	-	-	49,519	50,203
<b>Creditors: amounts falling due within one year</b> (Note 20)	B11	22,000	-	-	22,000	18,161
<b>Net current assets/(liabilities)</b>	B12	27,519	-	-	27,519	32,042
<b>Total assets less current liabilities</b>	B13	31,921	-	-	31,921	62,507
<b>Creditors: amounts falling due after one year</b> (Note 20)	B14	-	-	-	-	-
<b>Provisions for liabilities</b>	B15	-	-	-	-	-
<b>Total net assets or liabilities</b>	B16	31,921	-	-	31,921	62,507
<b>Funds of the Charity</b>						
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	-	-	-	-	-
<b>Total funds</b>	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
	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.*

<b>Recognition of income</b>	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> <li>the charity becomes entitled to the resources;</li> <li>it is more likely than not that the trustees will receive the resources, and</li> <li>the monetary value can be measured with sufficient reliability.</li> </ul>	Yes	No	N/a
<b>Offsetting</b>	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.	Yes	No	N/a
<b>Grants and donations</b>	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).	Yes	No	N/a
<b>Legacies</b>	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 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.	Yes	No	N/a
<b>Government grants</b>	The charity has received government grants in the reporting period	Yes	No	N/a
<b>Tax reclaims on donations and gifts</b>	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.	Yes	No	N/a
<b>Contractual income and performance related grants</b>	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.	Yes	No	N/a
<b>Donated goods</b>	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.	Yes	No	N/a
<b>Donated services and facilities</b>	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.	Yes	No	N/a
<b>Support costs</b>	The charity has incurred expenditure on support costs.	Yes	No	N/a
<b>Volunteer help</b>	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	Yes	No	N/a
<b>Income from interest, royalties and dividends</b>	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	Yes	No	N/a
<b>Income from membership subscriptions</b>	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





<b>Settlement of insurance claims</b>	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.	Yes	No	N/a

<b>Investment gains and losses</b>	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.	Yes	No	N/a

## 2.3 EXPENDITURE AND LIABILITIES

<b>Liability recognition</b>	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.	Yes	No	N/a

<b>Governance and support costs</b>	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.	Yes	No	N/a

	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.	Yes	No	N/a

<b>Grants with performance conditions</b>	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.	Yes	No	N/a

<b>Grants payable without performance conditions</b>	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.	Yes	No	N/a

<b>Redundancy cost</b>	The charity made no redundancy payments during the reporting period.	Yes	No	N/a

<b>Deferred income</b>	No material item of deferred income has been included in the accounts.	Yes	No	N/a

<b>Creditors</b>	The charity has creditors which are measured at settlement amounts less any trade discounts	Yes	No	N/a

<b>Provisions for liabilities</b>	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	Yes	No	N/a

<b>Basic financial instruments</b>	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.	Yes	No	N/a

## 2.4 ASSETS

<b>Tangible fixed assets for use by charity</b>	These are capitalised if they can be used for more than one year, and cost at least	
---	---	--

	They are valued at cost.	Yes	No	N/a

<b>Intangible fixed assets</b>	The depreciation rates and methods used are disclosed in note 9.2.	Yes	No	N/a
	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.	Yes	No	N/a

<b>Heritage assets</b>	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geographical 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.	Yes	No	N/a

	They are valued at cost.	Yes	No	N/a

<b>Investments</b>	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.	Yes	No	N/a

	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	Yes	No	N/a

<b>Stocks and work in progress</b>	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.	Yes	No	N/a

	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.	Yes	No	N/a

	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.	Yes	No	N/a

<b>Debtors</b>	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.	Yes	No	N/a



Current asset investments	The charity 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	-	-	-	-	-
	<b>Total</b>	<b>15</b>	<b>-</b>	<b>-</b>	<b>15</b>	<b>-</b>
Charitable activities:	Nursery Fees	150,586	-	-	150,586	130,323
	Early years voucher funding	94,956	-	-	94,956	108,507
		-	-	-	-	-
	Other	-	-	-	-	-
	<b>Total</b>	<b>245,542</b>	<b>-</b>	<b>-</b>	<b>245,542</b>	<b>238,830</b>
Other trading activities:	Fundraising	-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Income from investments:	Interest income	304	-	-	304	12
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
	<b>Total</b>	<b>304</b>	<b>-</b>	<b>-</b>	<b>304</b>	<b>12</b>
Separate material item of income:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
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
	<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,054</b>
<b>TOTAL INCOME</b>		<b>245,861</b>	<b>-</b>	<b>-</b>	<b>245,861</b>	<b>240,896</b>

## 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		-
	<b>Total</b>	-

	Description	Last year £
Government grant 1		
Government grant 2		
Government grant 3		
Other		-
	<b>Total</b>	-

	This year	Last year
<i>Please provide details of any unfulfilled conditions and other contingencies attaching to grants that have been recognised in income.</i>	None	None

	This year	Last year
<i>Please give details of other forms of government assistance from which the charity has directly benefited.</i>	Small business rates relief	Small business rates relief





## Section C

## Notes to the accounts

(cont)

## Note 6

## Analysis of expenditure

Analysis	This year				Last year			
	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Unrestricted funds	Restricted income funds	Endowment funds	Total funds
	£				£			
<b>Expenditure on raising funds:</b>								
Incurred seeking donations	-	-	-	-	-	-	-	-
Incurred seeking legacies	-	-	-	-	-	-	-	-
Incurred seeking grants	-	-	-	-	-	-	-	-
Operating membership schemes and social lotteries	-	-	-	-	-	-	-	-
Staging fundraising events	-	-	-	-	-	-	-	-
Fundraising 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	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
<b>Total expenditure on raising funds</b>	-	-	-	-	-	-	-	-
<b>Expenditure on charitable activities:</b>								
Payroll costs	209,421	-	-	209,421	192,104	-	-	192,104
Other operating costs	40,963	-	-	40,963	31,871	-	-	31,871
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
<b>Total expenditure on charitable activities</b>	<b>250,384</b>	<b>-</b>	<b>-</b>	<b>250,384</b>	<b>223,975</b>	<b>-</b>	<b>-</b>	<b>223,975</b>
<b>Separate material item of expense</b>								
	-	-	-	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other</b>								
Depreciation	26,063	-	-	26,063	3,021	-	-	3,021
<b>Total other expenditure</b>	<b>26,063</b>	<b>-</b>	<b>-</b>	<b>26,063</b>	<b>3,021</b>	<b>-</b>	<b>-</b>	<b>3,021</b>
<b>TOTAL EXPENDITURE</b>	<b>276,447</b>	<b>-</b>	<b>-</b>	<b>276,447</b>	<b>226,996</b>	<b>-</b>	<b>-</b>	<b>226,996</b>



**Section C**
**Notes to the accounts**
**(cont)**
**Note 11**
**Paid employees**

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

**11.1 Staff Costs**

Salaries and wages

Social security costs

Pension costs (defined contribution scheme)

Other employee benefits

**Total staff costs**

<b>This year</b>	<b>Last year</b>
<b>£</b>	<b>£</b>
199,162	181,622
6,984	7,452
3,275	3,030
-	-
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

<b>Band</b>	<b>Number of employees</b>	
	<b>This year</b>	<b>Last year</b>
£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	-	-

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.

<b>This year</b>	<b>Last year</b>
<b>£</b>	<b>£</b>
33,409	25,459



### 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	-	-
<b>Total</b>	<b>14</b>	<b>12</b>

### 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
£	£
-	-



<b>Section C</b>	<b>Notes to the accounts</b>	<b>(cont)</b>
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**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.*

	<b>This year</b>	<b>Last year</b>
	<b>£</b>	<b>£</b>
<b>Amount of contributions recognised in the SOFA as an expense</b>	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.**

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**Section C**
**Notes to the accounts**
**(cont)**
**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**

<b>**Basis</b>	SL over term of lease	SL or RB	SL or RB	RB	SL or RB
<b>** Rate</b>				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



Section C	Notes to the accounts	(cont)
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**Note 19 Debtors and prepayments**

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

**19.1 Analysis of debtors**

Trade debtors  
Prepayments and accrued income  
Other debtors

**Total**

This year £	Last year £
-	-
5,638	3,659
-	-
5,638	3,659

*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)**

Trade debtors  
Prepayments and accrued income  
Other debtors

**Total**

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



**Section C****Notes to the accounts****(cont)****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	-	-	-	-
<b>Total</b>	<b>22,000</b>	<b>18,161</b>	<b>-</b>	<b>-</b>

**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
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**

Balance at the start of the reporting period

Amounts added in current period

Amounts released to income from previous periods

Balance at the end of the reporting period

This year £	Last year £
12,857	14,481
15,234	12,857
(12,857)	(14,481)
15,234	12,857



<b>Section C</b>	<b>Notes to the accounts</b>	<b>(cont)</b>
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**Note 24**                      **Cash at bank and in hand**

Short term cash investments (less than 3 months maturity date)  
Short term deposits  
Cash at bank and on hand  
Other  
Total

This year £	Last year £
-	-
26,428	40,399
17,453	6,145
-	-
43,881	46,544





<b>Section C</b>	<b>Notes to the accounts</b>	<b>(cont)</b>
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**Note 25      Fair value of assets and liabilities**

	This year	Last year
<p><b>25.1</b> 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.</p>	no significant risk	no significant risk
<p><b>25.2</b> 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.</p>	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*

	<b>This year</b>	<b>Last year</b>
<b>Please provide details of the nature of the event</b>	n/a	n/a
<b>Provide an estimate of the financial effect of the event or a statement that such an estimate cannot be made</b>	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)

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.





Section A

Independent Examiner's Report

Report to the trustees/  
members of

Charity Name  
**Hollwell Nursery**

On accounts for the year  
ended

31 August 2023

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

**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.**

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