



CHARITY COMMISSION
FOR ENGLAND AND WALES

Trustees' annual report (including Directors' report) for the period

From: Period start date 01/04/2021 To: Period end date 31/03/2022

Charity name: Greenfields Childcare

Charity registration number: 1094287

Company number:

Objectives and activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	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.
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	To provide a safe child centred caring environment that is stimulating and challenging. To offer this care in partnership with parents. To offer equality of opportunity to all children and families within our setting.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	As trustees we are confident that we have complied with our duty to have due regard to public benefit guidance published by the commission. All trustees are subject to a lengthy induction which covers all aspects of their responsibilities to the group. This is detailed at length in our 'Trustees Code of Conduct'

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	N/A
Policy on social investment including program related investment	Para 1.38	N/A

Contribution made by volunteers	Para 1.38	The group has reconnected with its volunteers and is once again actively supported by a number of volunteers who help with various aspects of the group's activities. Activities include maintenance, childcare, fundraising and governance.
Other		

Achievements and performance

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	Greenfields has continued to provide a good quality experience for the children in our care, albeit whilst trying to reconnect with the community and build parental confidence in accessing the setting. Our collaboration with likeminded organisation, which was limited by the pandemic, has been re-established and we continue to work with them to provide the best possible care for our children. By providing effective, affordable childcare, that parents are confident to access we support parents to gain employment, especially females, as this tends to raise the families living standards, in an area which is well documented as being in the lower 20% of the governments IMD. Access to education and training is further improved because of the availability of affordable/free childcare.
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Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	We have welcomed new members of staff into our setting who have brought with them new ideas and skills, and experience of other successful settings. We have tailored our planning to meet the needs of the increasing number of children who attend our setting all day. We have updated all job descriptions/contracts to ensure that these are aligned with the recommendations of the PLA, meet the needs of our setting as well as all legal requirements. We have extended the impact of staff meetings and their outcomes for the benefit of the children in our care and the further development of our employees.
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Performance of fundraising activities against objectives set	Para 1.41	The new Fundraiser has already provided us with an excellent event that welcomed parents into the setting allowing them the opportunity to further engage with the staff. Even more exciting events are planned for the near future. All events raise money to enable us to purchase new and exciting learning resources for the children.
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	<p>Our main source of income will continue to be parent fees and government funding for two and three year old children. Our main expenditure will continue to be staff costs to enable us to employ quality staff to deliver the EYFS, which will enable the group to meet the charities key objectives.</p> <p>The financial loss made by the setting was not entirely unexpected due to the following factors:-</p> <p>The pros and cons of continuing to pod the setting were discussed in August 2021 and it was decided that although it would not be financially sustainable for any great length of time because of the increased wage costs, under-utilisation of staff and the double resourcing of the setting, the benefits to the children, and the reassurance it offered to parents to encourage them to return to the setting or take up new places, as we came out of the Pandemic, outweighed any financial loss that would be experienced. This was only ever meant to be a short-term plan</p> <p>The other major impact on revenue, which we were unable to determine just how severe it would be, was the local</p>
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		<p>schools' decision to go to thirty hours. Feec funding has been on a steady decline for several years but has been further impacted by the school accepting younger children for longer hours. Although the income from private individuals looks relatively healthy it has been shorn up by funded places paid for by HAF via the DfE. This is not a permanent source of income and could be withdrawn at any time.</p> <p>Income from privately funded places is not increasing at the same rate as we are losing Feec income. This balance needs to be addressed.</p> <p>The simplicity of previous Income and expenditure accounting system did not show the current situation with regard to debtors. This has now been addressed now that the setting has switched to a system of accrual accounting.</p> <p>Going forward:-</p> <p>There needs to be a conversation around billing procedures, most settings now expect payment in advance, we will be considering this at a future meeting. Parents of 3yr olds need to be encouraged to stay in the setting and not access school. When they access school early, their funding goes with them. Staffing levels need to be constantly monitored.</p> <p>The setting needs to go back to a full room setting and be resourced accordingly.</p> <p>Specific resources and equipment need to be funded through fundraising and grant applications and not through revenue.</p> <p>HAF funded places for holiday periods must be fully utilised whilst they are available.</p>
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	The current bank balance is equivalent to approximately 2.5 months operating costs. Reserves are not at present kept in a separate account, but are in the main trading account.
Amount of reserves held	Para 1.22	2.5 months operating costs... These need to be increased to at least 3, preferably 4 months.
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	Although times continue to be challenging we are confident that by offering a quality, affordable service and constantly reviewing our financial policies and procedures we will continue as a going concern for the foreseeable future.

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	The charity's main source of income will continue to be FEEC funding and parent fees. More emphasis will also be put on grant bid writing and fundraising events.
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	Reduction in FEEC funding due to children having earlier access to school. Rise in national minimum wage and being able to maintain differentiation between staff pay levels to enable us to attract a good level of employee. Lack of availability of qualified staff.
Other		

Structure, governance and management

Description of charity's trusts:		
Type of governing document: for example, trust deed , memorandum and articles of association etc	Para 1.25	Pre-School Learning Alliance Model Constitution.
How is the charity constituted? for example limited company , unincorporated association , CIO	Para 1.25	Unincorporated association, but we have trustee and indemnity insurance to help us manage risk. We are aware that we need to address the issue of CIO, which would have been prioritised had it not been for the pandemic.
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled	Para 1.25	Parents can self-nominate using a comprehensive introduction/application form. Applications are discussed at Committee, proposed and seconded by current Trustees where appropriate.

to appoint one or more trustees		

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	Committee packs are given to all new members and contain all relevant documentation for their position within the group. EY2 forms are completed and submitted to Ofsted. DBS applications are made. Once awarded new members are asked to sign up to the up-date service, to ensure they remain current.
The charity's organisational structure and any wider network with which the charity works	Para 1.51	Greenfields Childcare is registered with Ofsted and works with a number of advisory bodies.
Relationship with any related parties	Para 1.51	Ofsted – Governing body PLA – Advisory body Local Council – Advisory body Local school hub – like minded organisations offering similar services
Other		

Reference and administrative details

Charity name	Greenfields Childcare
Other name the charity uses	
Registered charity number	1094287
Charity's principal address	Greenfields Family Centre Dalton Green Lane, Huddersfield HD5 9TR

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	Kenneth Delaney	Trustee		
2	Katie Washington	Trustee		
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)

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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 company has taken advantage of the small companies' exemption in preparing the report above.

The trustees declare that they have approved the trustees' report (including directors' report) above.

Signed on behalf of the charity's trustees/directors

Signature(s)	<u>Kenneth Delaney</u> <small>Kenneth Delaney (Jan 30, 2023 16:29 GMT)</small>	<u>K. Washington</u> <small>Katie Washington (Jan 30, 2023 16:39 GMT)</small>
Full name(s)	Kenneth Delaney	Katie Washington
Position (for example Secretary, Chair, etc)	Trustee	Trustee

Date

30/01/2023

Greenfields Childcare

Charity No. 1094287

Trustees' Report and Unaudited Accounts

31 March 2022

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The trustees present their report with the unaudited financial statements of the charity for the year ended 31 March 2022.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. 1094287

Trustees

The following trustees served during the year:

J. Bedford

T.P. Dawson

K. Delaney

M. Johnson

M. Stasiak

K. Washington

Accountants

Solutions Accountancy & Bookkeeping Ltd

1 The Mews

Little Brunswick Street

Huddersfield

HD1 5JL

OBJECTIVES AND ACTIVITIES

Refer Trustee Report

ACHIEVEMENTS AND PERFORMANCE

Refer Trustee Report

FINANCIAL REVIEW

Refer Trustee Report

PLANS FOR FUTURE PERIODS

Refer Trustee Report

Statement of trustees' responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the charity's trustees

Kenneth Delaney
Kenneth Delaney (Jan 30, 2023 16:29 GMT)

K. Delaney
Trustee
30 January 2023

I report to the trustees on my examination of the financial statements of Greenfields Childcare for the year ended 31 March 2022 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011('the Act'). The trustees consider that an audit is not required for this year under the Charities Act 2011, s.144(2) (the 2011 Act) and that an independent examination is needed.

I report in respect of my examination of the charity's financial statements 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

As the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination by being a qualified member of CPAA.

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

- the accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of the financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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 financial statements to be reached.



vicky (Jan 31, 2023 13:20 GMT)

Victoria Newham

CPAA

Solutions Accountancy & Bookkeeping Ltd

1 The Mews

Little Brunswick Street

Huddersfield

HD1 5JL

30 January 2023

Greenfields Childcare
Statement of Financial Activities
for the year ended 31 March 2022

		Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
	Notes				
Income and endowments from:					
Charitable activities	3	278,368	-	278,368	179,340
Other	4	-	16,815	16,815	77,031
Total		278,368	16,815	295,183	256,371
Expenditure on:					
Charitable activities	5	9,602	-	9,602	7,028
Other	6	255,576	16,815	272,391	241,915
Total		265,178	16,815	281,993	248,943
Net gains on investments		-	-	-	-
Net income	7	13,190	-	13,190	7,428
Transfers between funds		-	-	-	-
Net income before other gains/(losses)		13,190	-	13,190	7,428
Other gains and losses					
Net movement in funds		13,190	-	13,190	7,428
Reconciliation of funds:					
Total funds brought forward		76,790	-	76,790	69,362
Total funds carried forward		89,980	-	89,980	76,790

Greenfields Childcare

Balance Sheet

at 31 March 2022

Charity No. 1094287

		2022 £	2021 £
Fixed assets			
Tangible assets	9	1,740	-
		<u>1,740</u>	<u>-</u>
Current assets			
Debtors	10	23,069	-
Cash at bank and in hand		66,161	76,790
		<u>89,230</u>	<u>76,790</u>
Creditors: Amount falling due within one year	11	(990)	-
Net current assets		<u>88,240</u>	<u>76,790</u>
Total assets less current liabilities		<u>89,980</u>	<u>76,790</u>
Net assets excluding pension asset or liability		<u>89,980</u>	<u>76,790</u>
Total net assets		<u><u>89,980</u></u>	<u><u>76,790</u></u>
The funds of the charity			
Restricted funds	12		
Unrestricted funds	12		
General funds		89,980	76,790
		<u>89,980</u>	<u>76,790</u>
Reserves	12		
Total funds		<u><u>89,980</u></u>	<u><u>76,790</u></u>

Approved by the trustees on 30 January 2023

And signed on their behalf by:

Kenneth Delaney
 Kenneth Delaney (Jan 30, 2023 16:29 GMT)

K. Delaney

Trustee

30 January 2023

for the year ended 31 March 2022

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with 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 the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Change in basis of accounting or to previous accounts

There has change to the accounting policies from cash accounting to accruals accounting (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
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Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
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Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
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Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
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Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
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Volunteer help	The value of any volunteer help received is not included in the accounts.
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Investment income	This is included in the accounts when receivable.
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Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
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Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.
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Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from tax on its charitable activities.

Tangible fixed assets and depreciation

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

Fixtures, fittings and equipment	33.33% Straight Line
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Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Statement of Financial Activities - prior year

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Income and endowments from:			
Charitable activities	179,340	-	179,340
Other	-	77,031	77,031
Total	<u>179,340</u>	<u>77,031</u>	<u>256,371</u>
Expenditure on:			
Charitable activities	7,028	-	7,028
Other	164,884	77,031	241,915
Total	<u>171,912</u>	<u>77,031</u>	<u>248,943</u>
Net income	<u>7,428</u>	<u>-</u>	<u>7,428</u>
Net income before other gains/(losses)	7,428	-	7,428
Other gains and losses:			
Net movement in funds	<u>7,428</u>	<u>-</u>	<u>7,428</u>
Reconciliation of funds:			
Total funds brought forward	69,362	-	69,362
Total funds carried forward	<u>76,790</u>	<u>-</u>	<u>76,790</u>

3 Income from charitable activities

	Unrestricted	Total 2022	Total 2021
	£	£	£
Childcare Fees	169,814	169,814	64,315
Feec Funding	108,554	108,554	115,025
	<u>278,368</u>	<u>278,368</u>	<u>179,340</u>

4 Other income

	Restricted	Total 2022	Total 2021
	£	£	£
Job Retention Scheme (Wages)	1,520	1,520	59,294
Grants	2,667	2,667	17,737
Apprentice	1,000	1,000	-
1:1 Support	11,628	11,628	-
	<u>16,815</u>	<u>16,815</u>	<u>77,031</u>

5 Expenditure on charitable activities

	Unrestricted	Total 2022	Total 2021
	£	£	£
<i>Expenditure on charitable activities</i>			
Food	5,057	5,057	3,008
Insurance/Subs/Fees/Licences	3,555	3,555	4,020
<i>Governance costs</i>			
Independent Examiner Fee	990	990	-
	<u>9,602</u>	<u>9,602</u>	<u>7,028</u>

6 Other expenditure

	Unrestricted	Restricted	Total 2022	Total 2021
	£	£	£	£
Employee costs	218,349	14,148	232,497	202,153
Premises costs	27,968	2,667	30,635	32,347
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	870	-	870	-
General administrative costs	8,389	-	8,389	7,415
	<u>255,576</u>	<u>16,815</u>	<u>272,391</u>	<u>241,915</u>

7 Net income before transfers

	2022	2021
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	870	-
Independent Examiner's fee	990	-

8 Staff costs

	2022	2021
Salaries and wages	231,987	196,988
	<u>231,987</u>	<u>196,988</u>

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

9 Tangible fixed assets

	Fixtures, fittings and equipment £	Total £
Cost or revaluation		
Additions	2,610	2,610
At 31 March 2022	<u>2,610</u>	<u>2,610</u>
Depreciation and impairment		
Depreciation charge for the year	870	870
At 31 March 2022	<u>870</u>	<u>870</u>
Net book values		
At 31 March 2022	<u>1,740</u>	<u>1,740</u>

10 Debtors

	2022 £	2021 £
Trade debtors	21,779	-
Prepayments and accrued income	1,290	-
	<u>23,069</u>	<u>-</u>

11 Creditors:

amounts falling due within one year

	2022 £	2021 £
Accruals	990	-
	<u>990</u>	<u>-</u>

12 Movement in funds

	At 1 April 2021	Incoming resources (including other gains/losses) £	Resources expended £	At 31 March 2022 £
Restricted funds:				
Restricted income funds:				
1:1 Support	-	11,628	(11,628)	-
Apprentice	-	1,000	(1,000)	-
Grants	-	2,667	(2,667)	-
Job Retention Scheme (Wages)	-	1,520	(1,520)	-
<i>Total</i>	<u>-</u>	<u>16,815</u>	<u>(16,815)</u>	<u>-</u>
Unrestricted funds:				
General funds	76,790	278,368	(265,178)	89,980
Total funds	<u>76,790</u>	<u>295,183</u>	<u>(281,993)</u>	<u>89,980</u>

Purposes and restrictions in relation to the funds:

Restricted funds:

1:1 Support

Apprentice

Grants

Job Retention Scheme

(Wages)

13 Analysis of net assets between funds

	Unrestricted funds £	Total £
Fixed assets	1,740	1,740
Net current assets	88,240	88,240
	<u>89,980</u>	<u>89,980</u>

14 Reconciliation of net debt

	At 1 April 2021 £	Cash flows £	At 31 March 2022 £
Cash and cash equivalents	76,790	(10,629)	66,161
	<u>76,790</u>	<u>(10,629)</u>	<u>66,161</u>
Net debt	<u>76,790</u>	<u>(10,629)</u>	<u>66,161</u>

Greenfields Childcare
Detailed Statement of Financial Activities
for the year ended 31 March 2022

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income and endowments from:				
Charitable activities				
Childcare Fees	169,814	-	169,814	64,315
Feec Funding	108,554	-	108,554	115,025
	<u>278,368</u>	<u>-</u>	<u>278,368</u>	<u>179,340</u>
Other				
Job Retention Scheme (Wages)	-	1,520	1,520	59,294
Grants	-	2,667	2,667	17,737
Apprentice	-	1,000	1,000	-
1:1 Support	-	11,628	11,628	-
	<u>-</u>	<u>16,815</u>	<u>16,815</u>	<u>77,031</u>
Total income and endowments	278,368	16,815	295,183	256,371
Expenditure on:				
Charitable activities				
Food	5,057	-	5,057	3,008
Insurance/Subs/Fees/Licences	3,555	-	3,555	4,020
	<u>8,612</u>	<u>-</u>	<u>8,612</u>	<u>7,028</u>
Governance costs				
Independent Examiner Fee	990	-	990	-
	<u>990</u>	<u>-</u>	<u>990</u>	<u>-</u>
Total of expenditure on charitable activities	9,602	-	9,602	7,028
Employee costs				
Salaries/wages	217,839	14,148	231,987	196,988
Staff training	510	-	510	5,165
	<u>218,349</u>	<u>14,148</u>	<u>232,497</u>	<u>202,153</u>
Premises costs				
Rent	24,678	2,667	27,345	27,345
Premises cleaning	1,090	-	1,090	2,285
Other premises costs	2,200	-	2,200	2,717
	<u>27,968</u>	<u>2,667</u>	<u>30,635</u>	<u>32,347</u>
General administrative costs, including depreciation and amortisation				
Depreciation of Fixtures, fittings and equipment	870	-	870	-
Bad debts	2,420	-	2,420	-
Bank charges	118	-	118	69
Equipment expensed	5,549	-	5,549	7,346

Greenfields Childcare
Detailed Statement of Financial Activities

Telephone, fax and broadband	302	-	302	-
	<u>9,259</u>	<u>-</u>	<u>9,259</u>	<u>7,415</u>
Total of expenditure of other costs	<u>255,576</u>	<u>16,815</u>	<u>272,391</u>	<u>241,915</u>
Total expenditure	265,178	16,815	281,993	248,943
Net gains on investments	-	-	-	-
Net income	<u>13,190</u>	<u>-</u>	<u>13,190</u>	<u>7,428</u>
Net income before other gains/(losses)	<u>13,190</u>	<u>-</u>	<u>13,190</u>	<u>7,428</u>
Other Gains	-	-	-	-
Net movement in funds	<u>13,190</u>	<u>-</u>	<u>13,190</u>	<u>7,428</u>
Reconciliation of funds:				
Total funds brought forward	<u>76,790</u>	<u>-</u>	<u>76,790</u>	<u>69,362</u>
Total funds carried forward	<u>89,980</u>	<u>-</u>	<u>89,980</u>	<u>76,790</u>