

UNION GROVE COMMUNITY NURSERY LAMBETH

England & Wales · Charity number 1094416

Details

Status Registered

Legal form Other

Company number [04081149](#)

Registered 2002-10-30

Register [View on the Charity Commission register](#)

Contact

Address 110 Union Road
First Floor
London
SW8 2SH

Phone 020 7720 6185

Email union.grove@btconnect.com

Activities

Objects: TO ENHANCE THE EDUCATION OF CHILDREN BELOW STATUTORY SCHOOL AGE BY ENCOURAGING PARENTS TO UNDERSTAND AND PROVIDE FOR THE NEED OF CHILDREN THROUGH COMMUNITY GROUPS

Activities: Provision of childcare services

Classification

- **How:** Provides Services
- **What:** Other Charitable Purposes
- **Who:** Children/young People

Geography

- Lambeth

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£531,895	£471,324	£397,724	15
2023-12-31	£450,159	£435,159	-	-
2022-12-31	£394,994	£369,032	-	-
2021-12-31	£312,426	£285,103	-	-
2020-12-31	£367,943	£360,803	-	-

Trustees

Name	Role	Appointed
Anna Russell Jones		2024-10-31
EVA MARIE ANDERSON		2025-03-03
Ernesta Spathas		2026-06-10
Etornam Brese		2025-02-27
Marie Bonin		2025-02-27
Yvonne Kiima		2024-10-31

UNION GROVE COMMUNITY NURSERY LAMBETH

England & Wales - Charity number 1094416

Accounts

Company registration number: **04081149**

Union Grove Community Nursery
Company limited by guarantee
Unaudited Financial Statements
for the year ended 31 December 2024

Union Grove Community Nursery

Unaudited Financial Statements

Year ended 31 December 2024

CONTENTS	PAGE
Officers and Professional Advisers	1
Directors' Report	2
Accountant's Report	3
Income Statement	4
Statement of Financial Position	5 - 6
The following pages do not form part of the financial statements	
Detailed Income Statement	7 - 8

Union Grove Community Nursery

Officers and Professional Advisers

Year ended 31 December 2024

Directors	D Popely (resigned 3 March 2025) A Jones
Registered office	110 Union Road First Floor London SW8 2SH United Kingdom
Accountant	DP Associates (Accountancy) Limited Long Barn Ashwell Park Ilminster Somerset TA19 9DX United Kingdom

Union Grove Community Nursery

Directors' Report

Year ended 31 December 2024

The directors present their report and the unaudited financial statements of the company for the year ended 31 December 2024.

DIRECTORS

The directors who served the company during the year were as follows:

D Popely

A Jones

SMALL COMPANY PROVISIONS

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.



A Jones

Director

19/5/25

Union Grove Community Nursery

Report to the directors on the preparation of the unaudited statutory financial statements of Union Grove Community Nursery

Year ended 31 December 2024

As described on the statement of financial position, the Board of Directors of Union Grove Community Nursery are responsible for the preparation of the financial statements for the year ended 31 December 2024, which comprise the income statement and statement of financial position.

You consider that the company is exempt from an audit under the Companies Act 2006.

In accordance with your instructions we have compiled these unaudited financial statements in order to assist you to fulfil your statutory responsibilities, from the accounting records and from information and explanations supplied to us.



DP Associates (Accountancy) Limited

Long Barn
Ashwell Park
Ilminster
Somerset
TA19 9DX
United Kingdom

Union Grove Community Nursery

Income Statement

Year ended 31 December 2024

	2024	2023
	£	£
Turnover	359,272	312,957
Other income	172,623	137,202
	<u>531,895</u>	<u>450,159</u>
Cost of raw materials and consumables	(27,631)	(19,825)
Staff costs	(351,074)	(309,016)
Depreciation and other amounts written off assets	(3,181)	(6,356)
Other charges	(89,438)	(99,962)
Profit	<u>60,571</u>	<u>15,000</u>

Union Grove Community Nursery

Statement of Financial Position

31 December 2024

	2024	2023
	£	£
Fixed assets	-	3,181
Current assets	397,724	359,314
Creditors: amounts falling due within one year	-	(25,342)
Net current assets	397,724	333,972
Total assets less current liabilities	397,724	337,153
Capital and reserves	397,724	337,153

NOTES TO THE FINANCIAL STATEMENTS

1 General information

The company is a private company limited by guarantee and is registered in England and Wales. The address of the registered office is 110 Union Road, First Floor, London, SW8 2SH, United Kingdom.

2 Average number of employees

The average number of persons employed by the company during the year was 17 (2023: 17).

For the year ending 31 December 2024, the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.


These financial statements have been prepared in accordance with the micro-entity provisions.

Union Grove Community Nursery

Statement of Financial Position (continued)

31 December 2024

These financial statements were approved by the board of directors and authorised for issue on 19 May 2025, and are signed on behalf of the board by:

 19/5/25

A Jones

Director

Company registration number: 04081149

Union Grove Community Nursery

Detailed Income Statement

Year ended 31 December 2024

TURNOVER

	2024	2023
	£	£
Sales	359,272	312,957

OTHER INCOME

	2024	2023
	£	£
Government grant recognised directly into income	170,911	135,262
Other income	1,712	1,940
	<u>172,623</u>	<u>137,202</u>

	<u>531,895</u>	<u>450,159</u>
--	----------------	----------------

COST OF RAW MATERIALS AND CONSUMABLES

	2024	2023
	£	£
Purchases	27,631	19,825

STAFF COSTS

	2024	2023
	£	£
Total wages and salaries	319,399	308,413
Total employers NI	21,237	-
Total defined contribution pension costs	10,438	-
Other staff costs	-	603
	<u>351,074</u>	<u>309,016</u>

Union Grove Community Nursery

Detailed Income Statement (continued)

Year ended 31 December 2024

DEPRECIATION AND OTHER AMOUNTS WRITTEN OFF ASSETS

	2024	2023
	£	£
Total amortisation of intangible assets	3,181	6,356

OTHER CHARGES

	2024	2023
	£	£
Training costs	1,257	3,108
Rates	10,648	6,036
Service charges	43,614	52,799
Light, heating and power	12,163	14,545
Travelling	-	44
Staff entertainment	706	670
Printing, postage and stationery	79	-
Telephone	4,164	2,443
Computer costs	101	2,175
Legal fees	276	61
Professional fees	5,934	5,635
General insurance	1,955	-
Equipment hire	-	3,600
Operating lease rentals	3,600	-
Repairs and maintenance	3,733	6,204
Cleaning	100	278
Bank charges	145	146
Subscriptions	963	2,210
Sundry expenses	-	8
	<u>89,438</u>	<u>99,962</u>
Profit	<u>60,571</u>	<u>15,000</u>

UNION GROVE COMMUNITY NURSERY LAMBETH

England & Wales - Charity number 1094416

Accounts

**UNION GROVE COMMUNITY NURSERY
DIRECTORS' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

**DP Associates (Accountancy) Limited
Unit B Long Barn
Ashwell Park
Ilminster
Somerset
TA19 9DX**

**Union Grove Community Nursery
Directors' Report and Unaudited Financial Statements
For The Year Ended 31 December 2023**

Contents

	Page
Company Information	1
Directors' Report	2
Accountants' Report	3
Income and Expenditure Account	4
Balance Sheet	5
Notes to the Financial Statements	6—7
 The following pages do not form part of the statutory accounts:	
Detailed Income and Expenditure Account	8

**Union Grove Community Nursery
Company Information
For The Year Ended 31 December 2023**

Directors	Ms Penny Rose-Casemore Mr David Popely
Company Number	04081149
Registered Office	110 Union Road First Floor London SW8 2SH
Business	110 Union Road First Floor London SW8 2SH
Accountants	DP Associates (Accountancy) Limited Unit B Long Barn Ashwell Park Ilminster Somerset TA19 9DX

Union Grove Community Nursery
Company No. 04081149
Directors' Report For The Year Ended 31 December 2023

The directors present their report and the financial statements for the year ended 31 December 2023.

Directors

The directors who held office during the year were as follows:

Ms Penny Rose-Casemore

Mr David Popely

Statement of Directors' Responsibilities

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the surplus or deficit of the company for that period. In preparing the financial statements the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

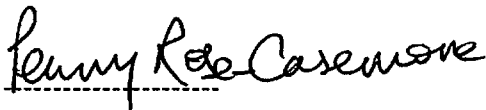
The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The directors are responsible for the maintenance and integrity of the corporate and financial information included on the company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Small Company Rules

This report has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

On behalf of the board



Ms Penny Rose-Casemore

Director

25/01/2024

**Union Grove Community Nursery
Accountants' Report
For The Year Ended 31 December 2023**

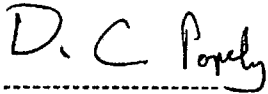
In accordance with the engagement letter dated , and in order to assist you to fulfil your duties under the Companies Act 2006, we have compiled the financial statements of the company from the accounting records and information and explanations you have given to us.

This report is made to the directors in accordance with the terms of our engagement. Our work has been undertaken to prepare for approval by the directors the financial statements that we have been engaged to compile, to report to the directors that we have done so, and to state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and the Company's directors for our work or for this report.

You have acknowledged on the balance sheet as at year ended 31 December 2023 your duty to ensure that the company has kept proper accounting records and to prepare financial statements that give a true and fair view under the Companies Act 2006. You consider that the company is exempt from the statutory requirement for an audit for the year.

We have not been instructed to carry out an audit of the financial statements. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial statements.

Signed



25/01/2024

DP Associates (Accountancy) Limited
Unit B Long Barn
Ashwell Park
Ilminster
Somerset
TA19 9DX

**Union Grove Community Nursery
Income and Expenditure Account
For The Year Ended 31 December 2023**

	Notes	2023 £	2022 £
TURNOVER		450,159	394,994
Cost of sales		(329,726)	(291,029)
		<hr/>	<hr/>
GROSS SURPLUS		120,433	103,965
Administrative expenses		(105,433)	(78,003)
		<hr/>	<hr/>
OPERATING SURPLUS AND SURPLUS FOR THE FINANCIAL YEAR		15,000	25,962
		<hr/> <hr/>	<hr/> <hr/>

The notes on pages 6 to 7 form part of these financial statements.

**Union Grove Community Nursery
Balance Sheet
As At 31 December 2023**

		2023		2022	
	Notes	£	£	£	£
FIXED ASSETS					
Intangible Assets	4		3,181		9,537
			3,181		9,537
CURRENT ASSETS					
Debtors	5	1,745		2,155	
Cash at bank and in hand		357,569		327,751	
		359,314		329,906	
Creditors: Amounts Falling Due Within One Year	6	(25,342)		(17,290)	
			333,972		312,616
NET CURRENT ASSETS (LIABILITIES)					312,616
TOTAL ASSETS LESS CURRENT LIABILITIES			337,153		322,153
NET ASSETS			337,153		322,153
Income and Expenditure Account			337,153		322,153
MEMBERS' FUNDS			337,153		322,153


For the year ending 31 December 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

On behalf of the board



Ms Penny Rose-Casemore

Director

25/01/2024

The notes on pages 6 to 7 form part of these financial statements.

Union Grove Community Nursery
Notes to the Financial Statements
For The Year Ended 31 December 2023

1. General Information

Union Grove Community Nursery is a private company, limited by guarantee, incorporated in England & Wales, registered number 04081149. The registered office is 110 Union Road, First Floor, London, SW8 2SH.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements have been prepared under the historical cost convention and in accordance with Financial Reporting Standard 102 section 1A Small Entities "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006.

2.2. Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

Sale of goods

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods has transferred to the buyer. This is usually at the point that the customer has signed for the delivery of the goods.

Rendering of services

Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs. Turnover is only recognised to the extent of recoverable expenses when the outcome of a contract cannot be estimated reliably.

2.3. Intangible Fixed Assets and Amortisation - Goodwill

Goodwill is the difference between amounts paid on the acquisition of a business and the fair value of the separable net assets. It is amortised to income and expenditure account over its estimated economic life of years.

3. Average Number of Employees

Average number of employees, including directors, during the year was: 15 (2022: 15)

4. Intangible Assets

	Goodwill
	£
Cost	
As at 1 January 2023	63,563
As at 31 December 2023	63,563
Amortisation	
As at 1 January 2023	54,026
Provided during the period	6,356
As at 31 December 2023	60,382
Net Book Value	
As at 31 December 2023	3,181
As at 1 January 2023	9,537

5. Debtors

	2023	2022
	£	£
Due within one year		
Trade debtors	1,745	2,155
	1,745	2,155

Union Grove Community Nursery
Notes to the Financial Statements (continued)
For The Year Ended 31 December 2023

6. Creditors: Amounts Falling Due Within One Year

	2023	2022
	£	£
Trade creditors	14,545	17,290
Other taxes and social security	10,797	-
	<u>25,342</u>	<u>17,290</u>

7. Company limited by guarantee

The company is limited by guarantee and has no share capital.

Every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, such an amount as may be required not exceeding £1.

**Union Grove Community Nursery
Detailed Income and Expenditure Account
For The Year Ended 31 December 2023**

	2023		2022	
	£	£	£	£
TURNOVER				
Fee income		312,957		219,016
Grant income		135,262		175,758
Other trading income		1,940		220
		450,159		394,994
COST OF SALES				
Classroom supplies (Cost of sales)	19,825		14,089	
Agency staff (Cost of sales)	-		819	
Wages and salaries	308,413		272,810	
Computer software, IT consumables and maintenance	1,488		3,101	
Other direct costs	-		210	
		(329,726)		(291,029)
GROSS SURPLUS		120,433		103,965
Administrative Expenses				
Staff training	3,108		1,124	
Staff welfare	603		364	
Protective clothing	-		36	
Staff entertaining	670		-	
Travel and subsistence expenses	44		-	
Rent and rates	6,036		6,313	
Service charges	52,799		34,276	
Light and heat	14,545		9,884	
Repairs and maintenance	4,311		4,028	
Cleaning	278		-	
Other premises costs	1,893		252	
Hire and leasing of computer and other equipment	3,600		4,309	
Printing, postage and stationery	-		189	
Telecommunications and data costs	2,443		2,135	
Website costs	687		925	
Legal fees	61		390	
Professional fees	5,635		5,400	
Subscriptions	2,210		1,521	
Bank charges	146		147	
Bad debts written off	-		354	
Amortisation	6,356		6,356	
Sundry expenses	8		-	
		(105,433)		(78,003)
OPERATING SURPLUS AND SURPLUS FOR THE FINANCIAL YEAR		15,000		25,962

UNION GROVE COMMUNITY NURSERY LAMBETH

England & Wales - Charity number 1094416

Accounts



**Union Grove
Community Nursery**

'where it's fun to learn'

ANNUAL REPORT 2022/2023

110 Union Road, SW8 2SH

Charity Number 1094416

Tel: 020 7622 3194

Email: info@uniongrovenursery.co.uk

Website: www.uniongrovenursery.co.uk



Report from Trustees and Chair of the Management Committee

The past year has been another busy time; more of a settled year 'post-pandemic', but plenty to keep staff and trustees active as we hold always, to improve the quality of provision for our children and families living in the locality.

Since the Covid-19 pandemic, providers on the Early Years Register are inspected at least once within a 6-year window; previously three years. Our last inspection was in May 2019 therefore we expect that it will not be too long before another. We continue to pay due care and attention to all recommendations set by OFSTED and, under Sharon as manager of the nursery, the nursery continues to run efficiently and with excellent standards of care and provision.

During 2022 there were issues to be resolved concerning a Respiratory Clinic set up under the jurisdiction of Springfield Medical Practice, on the first floor. Negotiations were needed to secure safe access to children and families to the Nursery and it took weeks of communication within the Centre, to fully understand our concerns regarding health and safety; And some time to reassure staff and parents of the 'non-risk' to health. Issues were addressed and understood, but this situation took its toll and particular thanks to Sharon who largely managed this.

Since the pandemic, our numbers have gradually increased. There are currently no vacancies in the two and three year old rooms but this is expected to change around July/August. The baby room is operating at almost full capacity daily, with only immediate spaces available for babies over 18 months.

Acknowledgements

- Centre Management - 110 Union Road
- DP Associates Accountants
- Jenny Griffiths & Lynn Andrews- Lambeth Early Years Education and Improvement team

**Children are at the heart
of what we do**



Thank you for attending our AGM!

**Please stay for a chat
over refreshments.**

Management Committee

Penny Rose-Casemore
Kirsty Kissell
Yvonne Kiima
Shaimaa Mansour
Tatia Julakiadze
Mina Mileva

Nursery staff

Sharon Davids Donaldson	Nursery Coordinator
Jackaline Davids	Deputy Coordinator
Shano Sajjad	Third in charge
Kareen Forrester	Third in charge/Room Leader
Arosh Hassan	Room Leader
Deserine Morrison	Room Leader
Gina Wildman	Room Leader
Sharon Robinson	Nursery Assistant (Caterpillars)
Chaldelia Choloply	Finance & Admin. Coordinator

Support staff

Nichaela Davids	Cook
Chanel Rodrigues	Nursery Officer (Ladybirds)
Iyetunde Ogunlana	Nursery Officer (Caterpillars)
Audrey (Nikki) Ogunbiyi	Nursery Assistant (Bumblebees)
Natalie Lindo	Lunch-time Assistant (maternity)
Terri Constantine	Lunch-time Assistant

Apprentices

Kayla Alvis	Caterpillars
Son Senge Joan	Ladybirds

More families require part-time places and this is partly due to working from home or in part-time jobs, The main way that families find their way to the nursery is either through recommendation from others, or through visiting our website - which has been updated and vastly improved over the past year; many thanks to Chaldelia and those on the Management Committee who have worked on this. I know that the more attractive and user-friendly website is of benefit to the nursery. The recent 'Open day' in April resulted in new families joining and the next Open day is scheduled for August.

There have been one or two changes in staff during the year, but it is noticeable again, that many staff members have worked with UGCN for many years and it is this stability which brings trust and an openness to families and friends. Parents continue to collect children at the main door.

The staff team have continued to be magnificent in their commitment and attention to detail including the need to clean equipment and spaces thoroughly during the day and at the end of the working day.

As last year, there has been an on-going focus on improving the standards of record-keeping and good practice and regular staff meetings and supervision are offered. There have been a number of training days/sessions for staff, both on-line and in person. We continue to encourage every staff member to move on to the next level of training as a matter of course.

During the year the management committee received quarterly financial reports and monthly staff reports with weekly updates on staff attendance/sickness and children attending. Management meetings have taken place on Zoom during the year. We have found that this is the most convenient way to meet. My thanks to trustees who offer their time and skill-sets not only in meetings but also between meetings.

Nursery fees were increased in January 2023, as they are every year. Staff salary increases were agreed from May 2023. Thank-you to everyone: staff, children and their families, friends of the nursery and management committee members for hard work, commitment, dedication and sense of humour over the past year.

*Penny Rose-Casemore
Trustee and Chair of Management Committee*



Parents and Carers

I would like to take this opportunity to thank all parents and carers for placing their children in our care and who continue to recommend us to their family and friends. You have supported us by donating various resources, sharing ideas and taking a real interest in the nursery by serving on the management committee. We look forward to another year of working in partnership with you. Please make use of our open day policy and provide feedback on how to further improve the service that we provide in our local community and beyond.

Management Committee

A big thank you to our management committee chair Penny, and other nursery committee members and Dave the accountant who all meet regularly to discuss nursery business to enhance the service we provide. Mina and Tatia have been particularly instrumental in developing our marketing strategy which has seen a revived website, google business reviews and new outdoor signboard. Kirsty, Yvonne and Shaimaa, whose children left the nursery years ago, have continued to serve on the committee.

Staff Team

A very warm thank you to our dedicated and attentive staff team for embracing reflective practice, especially those that have worked here for many years. For their ideas, skills, strengths and committed approach to 'play' for learning and development.

*Sharon Davids-Donaldson
Nursery Coordinator*



staff feels valued, listened to and is accessing the relevant training to enhance their ongoing continuing professional development that benefits and supports children's learning and development. This is further supported by short courses via National Day Nurseries Association (NDNA), Early Years Alliance (EYA) and Lambeth Schools Service. Training undertaken over the year have included Food and Hygiene Level 2, Understanding and Responding to Childrens Behaviour in Early years, Enabling Boys to Learn and Achieve, Early Years Healthy Bladders and Bowels, Child Protection Advance and The Prevent Duty in an Early Years Environment. Monthly staff meetings continue to take place in the evenings after nursery hours to discuss nursery practice and procedures to ensure overall improvements.

Student placements/work experience

The nursery continues to work in partnership with local secondary schools and colleges to support students on work experience or block placements. Over the past year, we have offered short work placements to students from the following secondary schools and colleges: La Retraite, Lambeth Academy, Westminster and Kingsway College and South Thames College. We also offer apprenticeship schemes and currently have students from Apprenticeship Connect and Swift Childcare. I was honoured to receive the Manager of the Year 2023 Award from Apprenticeship Connect for outstanding commitment and dedication to delivering quality training and support for apprentices. This came as a complete surprise, none the less this award would not have been possible without the support from the entire staff team. Apprenticeship Connect is a leading apprenticeship training provider and recruitment company committed to delivering professional training courses to individuals throughout England.

OUR NURSERY ROOMS

Caterpillar Room (3-24 months)

The Caterpillar Room is led by Kareen. The daily communication diary, via Kinderly, informs parents of children's activities throughout the day, alongside the focus activity observations. The open plan room, with a cosy area and a baby gym, supports physical development and offers a calm, homely, fun and loving environment. The children continue to enjoy heuristic and treasure basket play, outdoor play, listening walks and weekly visits to Oasis Nature Garden. They also participate in sensory exploration with sand, water, edible paints, imaginative play, weekly cooking and dance and movement sessions. Kareen says 'children are like a fountain of joy; I can never get enough of their lovely innocent personalities and truthfulness'.

Ladybird Room (24 – 36 months)

The Ladybird Room is led by Deserine. We encourage and provide daily opportunities for children to have fun expressing themselves and developing their fine motor skills along the way. The children continue to participate and enjoy their weekly football sessions with Futsalelite football club. They enjoy the role play area and the large play equipment in the nursery garden. They take part in daily circle time sessions which include storytelling, learning about numbers, letters, nursery rhymes and activities that help support their communication and language development. The children take part in activities that widen their knowledge on independence, self-care, messy and creative activities. Deserine and Chanel 'enjoy seeing children progress to their ability of learning.'



Bumblebee Room (36 months+)

The Bumblebee Room is led by Shano and Gina. The children participate and enjoy weekly football and ballet sessions. The open plan room provides a structured environment to support progress and development for starting primary school. Our preschool room is set up with various areas of continuous provision that support the areas of learning in the EYFS, allowing skills and abilities to be consolidated through play.

We plan our environment from the child's interest but also skilfully add inviting provocations that have the intention of either teaching new things, consolidating current knowledge or skills or next stepping a child's learning to progress further. Each day our children are engaged in small group times that are planned by key persons to meet the needs of the children, differentiating the learning intention as necessary. Our children play outside daily and can choose whether they want to be indoors or outdoors throughout the morning and afternoon sessions.

Few pre-schoolers are eligible for extra funding in the form of Early Years Pupil Premium (EYPP). This is used by the nursery to provide further specific resources and learning opportunities for these children based on their specific needs. At present our EYPP children are engaged in a specific group time with 'Literacy' as its main aim in ensuring children make steady progress to become confident readers and writers once in school. This is all documented in their weekend news book and shows the children's week to week progress, all based around what they did with their families over the weekend. Nikki says 'children are vulnerable, yet so brave, because they are risk takers.'

Nursery Manager's Report

Once again it has been a busy and exciting year as we continue to build on the hard work of the previous years and strive to become an outstanding provision. Our intake of new children is steadily increasing with mainly existing and former parents recommending the nursery to family and friends. The nursery continues to serve the local and wider community with some parents who work locally but live further afield or returning parents who live further afield but happy to travel the distance to use our service.

We continue to support children who have been affected by the pandemic, for example, with delayed communication or social skills and we continue to strive to narrow the gap in regard to when they start reception class. I commend the diligent and flexible staff team who continue to care for each child throughout these times of change. The staff team are incredible in promoting the nursery ethos "where it's fun to learn" which ensures that we put children first. Working as a whole staff team is essential to giving the best start to your child. This year we have enhanced our outdoor play spaces with Community Playthings equipment that the children enjoy using. The children have continued throughout the year to celebrate Easter, Mother's Day, Eid-Al-Adha, Divali, Father's Day, Christmas, Black History Month, Chinese New Year, World Book Day and St Patrick's Day.

Staffing

The turnover of our staff continues to be low, and we welcome this trend since stability of staff is paramount to the care and development of children. I continue to carry out supervision to ensure that each member of

**UNION GROVE COMMUNITY NURSERY
DIRECTOR'S REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

DP Associates (Accountancy) Limited
Unit B Long Barn
Ashwell Park
Ilminster
Somerset
TA19 9DX

**Union Grove Community Nursery
Director's Report and Unaudited Financial Statements
For The Year Ended 31 December 2022**

Contents

	Page
Company Information	1
Director's Report	2
Accountants' Report	3
Income and Expenditure Account	4
Balance Sheet	5
Notes to the Financial Statements	6—7
<p>The following pages do not form part of the statutory accounts:</p>	
Detailed Income and Expenditure Account	8—9

**Union Grove Community Nursery
Company Information
For The Year Ended 31 December 2022**

Director	Ms Penny Rose-Casemore
Company Number	04081149
Registered Office	110 Union Road First Floor London SW8 2SH
Business	110 Union Road First Floor London SW8 2SH
Accountants	DP Associates (Accountancy) Limited Unit B Long Barn Ashwell Park Ilminster Somerset TA19 9DX

Union Grove Community Nursery
Company No. 04081149
Director's Report For The Year Ended 31 December 2022

The director presents her report and the financial statements for the year ended 31 December 2022.

Statement of Director's Responsibilities

The director is responsible for preparing the Director's Report and the financial statements in accordance with applicable law and regulations. Company law requires the director to prepare financial statements for each financial year. Under that law the director has elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the director must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the surplus or deficit of the company for that period. In preparing the financial statements the director is required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The director is responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. She is also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Directors

The director who held office during the year were as follows:

Ms Penny Rose-Casemore

Small Company Rules

This report has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

On behalf of the board



Ms Penny Rose-Casemore

Director

19/06/2023

**Union Grove Community Nursery
Accountants' Report
For The Year Ended 31 December 2022**

In accordance with the engagement letter dated , and in order to assist you to fulfil your duties under the Companies Act 2006, we have compiled the financial statements of the company from the accounting records and information and explanations you have given to us.

This report is made to the director in accordance with the terms of our engagement. Our work has been undertaken to prepare for approval by the director the financial statements that we have been engaged to compile, to report to the director that we have done so, and to state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and the Company's director for our work or for this report.

You have acknowledged on the balance sheet as at year ended 31 December 2022 your duty to ensure that the company has kept proper accounting records and to prepare financial statements that give a true and fair view under the Companies Act 2006. You consider that the company is exempt from the statutory requirement for an audit for the year.

We have not been instructed to carry out an audit of the financial statements. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial statements.

Signed

19/06/2023

DP Associates (Accountancy) Limited
Unit B Long Barn
Ashwell Park
Ilminster
Somerset
TA19 9DX

**Union Grove Community Nursery
Income and Expenditure Account
For The Year Ended 31 December 2022**

	Notes	2022 £	2021 £
TURNOVER		394,994	312,426
Cost of sales		(291,029)	(232,325)
GROSS SURPLUS		103,965	80,101
Distribution costs		-	(754)
Administrative expenses		(78,003)	(53,732)
Other operating income		-	1,708
OPERATING SURPLUS AND SURPLUS FOR THE FINANCIAL YEAR		25,962	27,323

The notes on pages 6 to 7 form part of these financial statements.

**Union Grove Community Nursery
Balance Sheet
As at 31 December 2022**

	Notes	2022		2021	
		£	£	£	£
FIXED ASSETS					
Intangible Assets	3		9,537		15,893
			9,537		15,893
CURRENT ASSETS					
Debtors	4	2,155		349	
Cash at bank and in hand		327,751		279,949	
		329,906		280,298	
Creditors: Amounts Falling Due Within One Year	5	(17,290)		-	
NET CURRENT ASSETS (LIABILITIES)			312,616		280,298
TOTAL ASSETS LESS CURRENT LIABILITIES			322,153		296,191
NET ASSETS			322,153		296,191
Income and Expenditure Account			322,153		296,191
MEMBERS' FUNDS			322,153		296,191

For the year ending 31 December 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The member has not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The director acknowledges her responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

On behalf of the board



Ms Penny Rose-Casemore

Director

19/06/2023

The notes on pages 6 to 7 form part of these financial statements.

**Union Grove Community Nursery
Notes to the Financial Statements
For The Year Ended 31 December 2022**

1. Accounting Policies

1.1. Basis of Preparation of Financial Statements

The financial statements have been prepared under the historical cost convention and in accordance with Financial Reporting Standard 102 section 1A Small Entities "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006

1.2. Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

Sale of goods

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods has transferred to the buyer. This is usually at the point that the customer has signed for the delivery of the goods.

Rendering of services

Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs. Turnover is only recognised to the extent of recoverable expenses when the outcome of a contract cannot be estimated reliably.

1.3. Intangible Fixed Assets and Amortisation - Goodwill

Goodwill is the difference between amounts paid on the acquisition of a business and the fair value of the separable net assets. It is amortised to income and expenditure account over its estimated economic life of years.

1.4. Government Grant

Government grants are recognised in the income and expenditure account in an appropriate manner that matches them with the expenditure towards which they are intended to contribute.

Grants for immediate financial support or to cover costs already incurred are recognised immediately in the income and expenditure account. Grants towards general activities of the entity over a specific period are recognised in the income and expenditure account over that period.

Grants towards fixed assets are recognised over the expected useful lives of the related assets and are treated as deferred income and released to the income and expenditure account over the useful life of the asset concerned.

All grants in the income and expenditure account are recognised when all conditions for receipt have been complied with.

2. Average Number of Employees

Average number of employees, including directors, during the year was as follows: 15 (2021: 15)

3. Intangible Assets

	Goodwill
	£
Cost	
As at 1 January 2022	63,563
As at 31 December 2022	63,563
Amortisation	
As at 1 January 2022	47,670
Provided during the period	6,356
As at 31 December 2022	54,026
Net Book Value	
As at 31 December 2022	9,537
As at 1 January 2022	15,893

Union Grove Community Nursery
Notes to the Financial Statements (continued)
For The Year Ended 31 December 2022

4. Debtors

	2022	2021
	£	£
Due within one year		
Trade debtors	2,155	349
	2,155	349
	2,155	349

5. Creditors: Amounts Falling Due Within One Year

	2022	2021
	£	£
Trade creditors	17,290	-
	17,290	-
	17,290	-

6. Company limited by guarantee

The company is limited by guarantee and has no share capital.

Every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, such an amount as may be required not exceeding £1.

7. General Information

Union Grove Community Nursery is a private company, limited by guarantee, incorporated in England & Wales, registered number 04081149. The registered office is 110 Union Road, First Floor, London, SW8 2SH.

**Union Grove Community Nursery
Detailed Income and Expenditure Account
For The Year Ended 31 December 2022**

	2022		2021	
	£	£	£	£
TURNOVER				
Fee income		219,016		207,440
Grant income		175,758		104,986
Other trading income		220		-
		394,994		312,426
COST OF SALES				
Classroom supplies (Cost of sales)	14,089		8,913	
Agency staff (Cost of sales)	819		577	
Wages and salaries	272,810		222,835	
Computer software, IT consumables and maintenance	3,101		-	
Other direct costs	210		-	
		(291,029)		(232,325)
GROSS SURPLUS		103,965		80,101
Distribution Costs				
Waste disposal	-		754	
		-		(754)
Administrative Expenses				
Staff training	1,124		780	
Staff welfare	364		-	
Protective clothing	36		-	
Rent and rates	6,313		1,796	
Service charges	34,276		28,708	
Light and heat	9,884		944	
Water rates	-		(610)	
Repairs and maintenance	4,028		132	
Premises insurance	-		1,279	
Other premises costs	252		776	
Hire and leasing of computer and other equipment	4,309		3,900	
Computer software, consumables and maintenance	-		238	
Printing, postage and stationery	189		164	
Telecommunications and data costs	2,135		2,804	
Website costs	925		377	
Legal fees	390		307	
Professional fees	5,400		5,448	
Subscriptions	1,521		197	
Bank charges	147		136	
Bad debts written off	354		-	
Amortisation	6,356		6,356	
		(78,003)		(53,732)

...CONTINUED

**Union Grove Community Nursery
Detailed Income and Expenditure Account (continued)
For The Year Ended 31 December 2022**

Other Operating Income			
Government grant receipts - net	-	1,708	
	<u> </u>	<u> </u>	
		-	1,708
		<u> </u>	<u> </u>
OPERATING SURPLUS AND SURPLUS FOR THE FINANCIAL YEAR		25,962	27,323
		<u> </u>	<u> </u>

19 June 2023

The Trustees
Union Grove Community Nursery
110 Union Road
First Floor
London
SW8 2SH

Dear Sirs,

Independent Examiner's report to the Trustees of Union Grove Community Nursery

I report on the accounts of the charity for the year ended 31 December 2022.

Respective responsibilities of Trustees and examiner.

The Trustees are responsible for the preparation of the accounts. They consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. It is my responsibility:

- to examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(f)(b) of the 2011 act; and
- to state whether particular matters have come to my attention.

Basis of Independent Examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. This includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you concerning such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view', and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material aspect the requirements to keep accounting records and to prepare accounts which are consistent with the methods and principles of the *Statement of Recommended Practice: Accounting and Reporting by Charities*, have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Yours faithfully



David Popely
DP Associates, Accountants

UNION GROVE COMMUNITY NURSERY LAMBETH

England & Wales - Charity number 1094416

Accounts

**UNION GROVE COMMUNITY NURSERY
DIRECTOR'S REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

DP Associates (Accountancy) Limited

Unit 2 Beech Barn
Eaglewood Park
Ilminster
Somerset
TA19 9DQ

**Union Grove Community Nursery
Director's Report and Unaudited Financial Statements
For The Year Ended 31 December 2021**

Contents

	Page
Company Information	1
Director's Report	2
Accountants' Report	3
Income and Expenditure Account	4
Balance Sheet	5
Notes to the Financial Statements	6—7
<p>The following pages do not form part of the statutory accounts:</p>	
Detailed Income and Expenditure Account	8—9

**Union Grove Community Nursery
Company Information
For The Year Ended 31 December 2021**

Director	Ms Penny Rose-Casemore
Company Number	04081149
Registered Office	110 Union Grove First Floor London SW8 2SH
Business	110 Union Road First Floor London SW8 2SH
Accountants	DP Associates (Accountancy) Limited Unit 2 Beech Barn Eaglewood Park Ilminster Somerset TA19 9DQ

Union Grove Community Nursery
Company No. 04081149
Director's Report For The Year Ended 31 December 2021

The director presents her report and the financial statements for the year ended 31 December 2021.

Statement of Director's Responsibilities

The director is responsible for preparing the Directors' Report and the financial statements in accordance with applicable law and regulations. Company law requires the director to prepare financial statements for each financial year. Under that law the director has elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the director must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the surplus or deficit of the company for that period. In preparing the financial statements the director is required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The director is responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. She is also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Directors

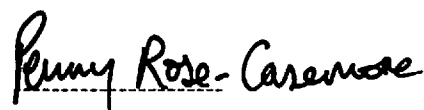
The directors who held office during the year were as follows:

Ms Penny Rose-Casemore

Small Company Rules

This report has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

On behalf of the board



Ms Penny Rose-Casemore

Director

20/01/2022

**Union Grove Community Nursery
Accountants' Report
For The Year Ended 31 December 2021**

In accordance with the engagement letter dated , and in order to assist you to fulfil your duties under the Companies Act 2006, we have compiled the financial statements of the company from the accounting records and information and explanations you have given to us.

This report is made to the director in accordance with the terms of our engagement. Our work has been undertaken to prepare for approval by the director the financial statements that we have been engaged to compile, to report to the director that we have done so, and to state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and the Company's director for our work or for this report.

You have acknowledged on the balance sheet as at year ended 31 December 2021 your duty to ensure that the company has kept proper accounting records and to prepare financial statements that give a true and fair view under the Companies Act 2006. You consider that the company is exempt from the statutory requirement for an audit for the year.

We have not been instructed to carry out an audit of the financial statements. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial statements.

Signed

20/01/2022

DP Associates (Accountancy) Limited
Unit 2 Beech Barn
Eaglewood Park
Ilminster
Somerset
TA19 9DQ

**Union Grove Community Nursery
Income and Expenditure Account
For The Year Ended 31 December 2021**

	Notes	2021 £	2020 £
TURNOVER		312,426	333,524
Cost of sales		(232,325)	(261,269)
GROSS SURPLUS		80,101	72,255
Distribution costs		(754)	-
Administrative expenses		(53,732)	(99,534)
Other operating income		1,708	34,419
OPERATING SURPLUS AND SURPLUS FOR THE FINANCIAL YEAR		27,323	7,140

The notes on pages 6 to 7 form part of these financial statements.

**Union Grove Community Nursery
Balance Sheet
As at 31 December 2021**

	Notes	2021		2020	
		£	£	£	£
FIXED ASSETS					
Intangible Assets	3		15,893		22,249
			<u>15,893</u>		<u>22,249</u>
CURRENT ASSETS					
Debtors	4	349		961	
Cash at bank and in hand		279,949		245,658	
			<u>280,298</u>		<u>246,619</u>
NET CURRENT ASSETS (LIABILITIES)			<u>280,298</u>		<u>246,619</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>296,191</u>		<u>268,868</u>
NET ASSETS			<u>296,191</u>		<u>268,868</u>
Income and Expenditure Account			<u>296,191</u>		<u>268,868</u>
MEMBERS' FUNDS			<u>296,191</u>		<u>268,868</u>

For the year ending 31 December 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The member has not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The director acknowledges her responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

On behalf of the board



Ms Penny Rose-Casemore

Director

20/01/2022

The notes on pages 6 to 7 form part of these financial statements.

**Union Grove Community Nursery
Notes to the Financial Statements
For The Year Ended 31 December 2021**

1. Accounting Policies

1.1. Basis of Preparation of Financial Statements

The financial statements are prepared under the historical cost convention and in accordance with the FRS 102 Section 1A Small Entities - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

1.2. Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

Sale of goods

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods has transferred to the buyer. This is usually at the point that the customer has signed for the delivery of the goods.

Rendering of services

Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs. Turnover is only recognised to the extent of recoverable expenses when the outcome of a contract cannot be estimated reliably.

1.3. Intangible Fixed Assets and Amortisation - Goodwill

Goodwill is the difference between amounts paid on the acquisition of a business and the fair value of the separable net assets. It is amortised to income and expenditure account over its estimated economic life of years.

1.4. Government Grant

Government grants are recognised in the income and expenditure account in an appropriate manner that matches them with the expenditure towards which they are intended to contribute.

Grants for immediate financial support or to cover costs already incurred are recognised immediately in the income and expenditure account. Grants towards general activities of the entity over a specific period are recognised in the income and expenditure account over that period.

Grants towards fixed assets are recognised over the expected useful lives of the related assets and are treated as deferred income and released to the income and expenditure account over the useful life of the asset concerned.

All grants in the income and expenditure account are recognised when all conditions for receipt have been complied with.

2. Average Number of Employees

Average number of employees, including directors, during the year was as follows: 15 (2020: 15)

3. Intangible Assets

	Goodwill
	£
Cost	
As at 1 January 2021	63,563
As at 31 December 2021	63,563
Amortisation	
As at 1 January 2021	41,314
Provided during the period	6,356
As at 31 December 2021	47,670
Net Book Value	
As at 31 December 2021	15,893
As at 1 January 2021	22,249

Union Grove Community Nursery
Notes to the Financial Statements (continued)
For The Year Ended 31 December 2021

4. Debtors

	2021	2020
	£	£
Due within one year		
Trade debtors	349	961
	<u>349</u>	<u>961</u>

5. Company limited by guarantee

The company is limited by guarantee and has no share capital.

Every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, such an amount as may be required not exceeding £1.

6. General Information

Union Grove Community Nursery is a private company, limited by guarantee, incorporated in England & Wales, registered number 04081149. The registered office is 110 Union Grove, First Floor, London, SW8 2SH.

**Union Grove Community Nursery
Detailed Income and Expenditure Account
For The Year Ended 31 December 2021**

	2021		2020	
	£	£	£	£
TURNOVER				
Fee income		207,440		163,134
Grant income		104,986		170,390
		312,426		333,524
COST OF SALES				
Classroom supplies (Cost of sales)	8,913		9,299	
Agency staff (Cost of sales)	577		-	
Wages and salaries	222,835		251,970	
		(232,325)		(261,269)
GROSS SURPLUS				
		80,101		72,255
Distribution Costs				
Waste disposal	754		-	
		(754)		-
Administrative Expenses				
Staff training	780		-	
Rent and rates	1,796		37,456	
Service charges	28,708		29,188	
Light and heat	944		3,662	
Water rates	(610)		773	
Repairs and maintenance	132		760	
Premises insurance	1,279		2,104	
Other premises costs	776		3,428	
Hire and leasing of computer and other equipment	3,900		2,970	
Computer software, consumables and maintenance	238		689	
Printing, postage and stationery	164		270	
Telecommunications and data costs	2,804		3,899	
Website costs	377		-	
Legal fees	307		-	
Professional fees	5,448		6,820	
Subscriptions	197		166	
Bank charges	136		252	
Other office costs	-		31	
Amortisation	6,356		6,356	
Sundry expenses	-		710	
		(53,732)		(99,534)

...CONTINUED

**Union Grove Community Nursery
Detailed Income and Expenditure Account (continued)
For The Year Ended 31 December 2021**

Other Operating Income

Government grant receipts - net

1,708

34,419

1,708

34,419

**OPERATING SURPLUS AND SURPLUS FOR THE FINANCIAL
YEAR**

27,323

7,140

UNION GROVE COMMUNITY NURSERY LAMBETH

England & Wales - Charity number 1094416

Accounts

Registration number: 04081149

Union Grove Community Nursery

(A company limited by guarantee)

Annual Report and Unaudited Financial Statements

for the Year Ended 31 December 2020

DP Associates
Unit 2 Beech Barn
Eaglewood Park
Whitelackington
Ilminster
Somerset
TA19 9DQ

Union Grove Community Nursery

Contents

Company Information	1
Directors' Report	2
Accountants' Report	3
Profit and Loss Account	4
Statement of Comprehensive Income	5
Balance Sheet	6
Statement of Changes in Equity	7
Notes to the Unaudited Financial Statements	8 to 10
Detailed Profit and Loss Account	11 to 13

Union Grove Community Nursery

Company Information

Directors Reverend Penny Rose-Casemore
Mr David Popely

Registered office 110 Union Road
First Floor
London
SW8 2SH

Accountants DP Associates
Unit 2 Beech Barn
Eaglewood Park
Whitelackington
Ilminster
Somerset
TA19 9DQ

Union Grove Community Nursery

Directors' Report for the Year Ended 31 December 2020

The directors present their report and the financial statements for the year ended 31 December 2020.

Directors of the company

The directors who held office during the year were as follows:

Reverend Penny Rose-Casemore

Mr David Popely

Principal activity

The principal activity of the company is Childrens day nursery

Small companies provision statement

This report has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

Approved by the Board on 19 July 2021 and signed on its behalf by:

.....
Reverend Penny Rose-Casemore
Director

**Accountants' Report to the Board of Directors on the Preparation of the Unaudited
Statutory Accounts of
Union Grove Community Nursery
for the Year Ended 31 December 2020**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Union Grove Community Nursery for the year ended 31 December 2020 as set out on pages 4 to 10 from the company's accounting records and from information and explanations you have given us.

This report is made solely to the Board of Directors of Union Grove Community Nursery, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the accounts of Union Grove Community Nursery and state those matters that we have agreed to state to the Board of Directors of Union Grove Community Nursery, as a body. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Union Grove Community Nursery and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that Union Grove Community Nursery has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit of Union Grove Community Nursery. You consider that Union Grove Community Nursery is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of Union Grove Community Nursery. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory accounts.

.....

DP Associates
Unit 2 Beech Barn
Eaglewood Park
Whitelackington
Ilminster
Somerset
TA19 9DQ
19 July 2021

Union Grove Community Nursery

Profit and Loss Account for the Year Ended 31 December 2020

	Note	2020 £	2019 £
Turnover		367,943	531,216
Cost of sales		<u>(261,269)</u>	<u>(355,553)</u>
Gross surplus		106,674	175,663
Administrative expenses		<u>(99,534)</u>	<u>(109,655)</u>
Operating surplus		<u>7,140</u>	<u>66,008</u>
Surplus before tax	3	<u>7,140</u>	<u>66,008</u>
Surplus for the financial year		<u><u>7,140</u></u>	<u><u>66,008</u></u>

The above results were derived from continuing operations.

The company has no recognised gains or losses for the year other than the results above.

The notes on pages 8 to 10 form an integral part of these financial statements.

Union Grove Community Nursery

Statement of Comprehensive Income for the Year Ended 31 December 2020

	2020 £	2019 £
Surplus for the year	<u>7,140</u>	<u>66,008</u>
Total comprehensive income for the year	<u><u>7,140</u></u>	<u><u>66,008</u></u>

The notes on pages 8 to 10 form an integral part of these financial statements.

Union Grove Community Nursery
(Registration number: 04081149)
Balance Sheet as at 31 December 2020

	Note	2020 £	2019 £
Fixed assets			
Intangible assets	4	22,249	28,605
Current assets			
Debtors	5	961	1,391
Cash at bank and in hand		245,658	251,107
		246,619	252,498
Creditors: Amounts falling due within one year	6	-	(19,375)
Net current assets		246,619	233,123
Net assets		268,868	261,728
Capital and reserves			
Profit and loss account		268,868	261,728
Shareholders' funds		268,868	261,728

For the financial year ending 31 December 2020 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

Approved and authorised by the Board on 19 July 2021 and signed on its behalf by:

.....

Reverend Penny Rose-Casemore
 Director

The notes on pages 8 to 10 form an integral part of these financial statements.

Union Grove Community Nursery

Statement of Changes in Equity for the Year Ended 31 December 2020

	Profit and loss account £	Total £
At 1 January 2020	261,728	261,728
Surplus for the year	<u>7,140</u>	<u>7,140</u>
Total comprehensive income	<u>7,140</u>	<u>7,140</u>
At 31 December 2020	<u>268,868</u>	<u>268,868</u>
	Profit and loss account £	Total £
At 1 January 2019	195,720	195,720
Surplus for the year	<u>66,008</u>	<u>66,008</u>
Total comprehensive income	<u>66,008</u>	<u>66,008</u>
At 31 December 2019	<u>261,728</u>	<u>261,728</u>

The notes on pages 8 to 10 form an integral part of these financial statements.

Union Grove Community Nursery

Notes to the Unaudited Financial Statements for the Year Ended 31 December 2020

1 General information

The company is a company limited by guarantee, incorporated in England, and consequently does not have share capital. Each of the members is liable to contribute an amount not exceeding £1 towards the assets of the company in the event of liquidation.

The address of its registered office is:

110 Union Road

First Floor

London

SW8 2SH

These financial statements were authorised for issue by the Board on 19 July 2021.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

These financial statements have been prepared in accordance with Financial Reporting Standard 102 Section 1A - 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006.

Basis of preparation

These financial statements have been prepared using the historical cost convention except that as disclosed in the accounting policies certain items are shown at fair value.

Revenue recognition

Turnover comprises the fair value of the consideration received or receivable for the sale of goods and provision of services in the ordinary course of the company's activities. Turnover is shown net of sales/value added tax, returns, rebates and discounts.

The company recognises revenue when:

The amount of revenue can be reliably measured;

it is probable that future economic benefits will flow to the entity;

and specific criteria have been met for each of the company's activities.

Goodwill

Goodwill arising on the acquisition of an entity represents the excess of the cost of acquisition over the company's interest in the net fair value of the identifiable assets, liabilities and contingent liabilities of the entity recognised at the date of acquisition. Goodwill is initially recognised as an asset at cost and is subsequently measured at cost less accumulated amortisation and accumulated impairment losses. Goodwill is held in the currency of the acquired entity and revalued to the closing rate at each reporting period date. Goodwill is amortised over its useful life, which shall not exceed ten years if a reliable estimate of the useful life cannot be made.

Union Grove Community Nursery

Notes to the Unaudited Financial Statements for the Year Ended 31 December 2020

Amortisation

Amortisation is provided on intangible assets so as to write off the cost, less any estimated residual value, over their useful life as follows:

Asset class	Amortisation method and rate
	10% straight line

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of the receivables.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the company does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Leases

Leases in which substantially all the risks and rewards of ownership are retained by the lessor are classified as operating leases. Payments made under operating leases are charged to profit or loss on a straight-line basis over the period of the lease.

3 Profit before tax

Arrived at after charging/(crediting)

	2020	2019
	£	£
Amortisation expense	<u>6,356</u>	<u>6,356</u>

Union Grove Community Nursery

Notes to the Unaudited Financial Statements for the Year Ended 31 December 2020

4 Intangible assets

	Goodwill	Total
	£	£
Cost or valuation		
At 1 January 2020	<u>63,563</u>	<u>63,563</u>
At 31 December 2020	<u>63,563</u>	<u>63,563</u>
Amortisation		
At 1 January 2020	34,958	34,958
Amortisation charge	<u>6,356</u>	<u>6,356</u>
At 31 December 2020	<u>41,314</u>	<u>41,314</u>
Carrying amount		
At 31 December 2020	<u>22,249</u>	<u>22,249</u>
At 31 December 2019	<u>28,605</u>	<u>28,605</u>

5 Debtors

	2020	2019
	£	£
Trade debtors	<u>961</u>	<u>1,391</u>
	<u>961</u>	<u>1,391</u>

6 Creditors

Creditors: amounts falling due within one year

	2020	2019
	£	£
Due within one year		
Trade creditors	<u>-</u>	<u>19,375</u>

Union Grove Community Nursery

Detailed Profit and Loss Account for the Year Ended 31 December 2020

	2020 £	2019 £
Turnover (analysed below)	367,943	531,216
Cost of sales (analysed below)	<u>(261,269)</u>	<u>(355,553)</u>
Gross surplus	<u>106,674</u>	<u>175,663</u>
Gross surplus (%)	28.99%	33.07%
Administrative expenses		
Employment costs (analysed below)	-	(1,521)
Establishment costs (analysed below)	(77,371)	(87,048)
General administrative expenses (analysed below)	(15,555)	(14,336)
Finance charges (analysed below)	(252)	(394)
Depreciation costs (analysed below)	<u>(6,356)</u>	<u>(6,356)</u>
	<u>(99,534)</u>	<u>(109,655)</u>
Operating surplus	<u>7,140</u>	<u>66,008</u>
Surplus before tax	<u><u>7,140</u></u>	<u><u>66,008</u></u>

This page does not form part of the statutory financial statements.

Union Grove Community Nursery

Detailed Profit and Loss Account for the Year Ended 31 December 2020

	2020 £	2019 £
Turnover		
Fee income	163,134	294,663
Grant income	170,390	236,553
Job Retention Scheme	34,419	-
	<u>367,943</u>	<u>531,216</u>
Cost of sales		
Classroom supplies	(9,299)	(16,259)
Agency staff	-	(2,674)
Wages and salaries (excluding directors)	(251,970)	(335,130)
Hire of other assets (Operating leases)	-	(1,490)
	<u>(261,269)</u>	<u>(355,553)</u>
Employment costs		
Staff training	-	(1,521)
Establishment costs		
Rent and rates	(37,456)	(41,462)
Service charge	(29,188)	(32,231)
Water rates	(773)	(1,188)
Light, heat and power	(3,662)	(3,979)
Insurance	(2,104)	(2,775)
Repairs and maintenance	(760)	(2,632)
Other premises costs	(3,428)	(2,781)
	<u>(77,371)</u>	<u>(87,048)</u>
General administrative expenses		
Telephone and fax	(3,899)	(4,202)
Office expenses	(31)	-
Computer software and maintenance costs	(689)	(2,257)
Printing, postage and stationery	(270)	(463)
Trade subscriptions	(166)	(769)
Hire of other assets (Operating leases)	(2,970)	-
Sundry expenses	(710)	(196)
Cleaning	-	(220)
Legal and professional fees	(6,820)	(6,229)
	<u>(15,555)</u>	<u>(14,336)</u>
Finance charges		
Bank charges	(252)	(394)

This page does not form part of the statutory financial statements.

Union Grove Community Nursery

Detailed Profit and Loss Account for the Year Ended 31 December 2020

	2020 £	2019 £
Depreciation costs		
Amortisation of goodwill	<u>(6,356)</u>	<u>(6,356)</u>