

STAR PLAYSCHOOL

England & Wales · Charity number 1096370

Details

Status Registered

Legal form Other

Registered 2003-03-06

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

Contact

Address Star Playschool
Chiltern Way
Basingstoke
Hampshire
RG22 5BB

Phone 01256-473345

Email starnursery@btconnect.com

Activities

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

Activities: WE PROVIDE CARE AND EDUCATION FOR CHILDREN UNDER THE STATUTORY SCHOOL AGE. WE ARE OPEN FROM 8AM TO 6PM FOR 51 WEEKS A YEAR.

Classification

- **How:** Provides Human Resources, Provides Services
- **What:** Education/training
- **Who:** Children/young People

Geography

- **Area of benefit:** NOT DEFINED. IN PRACTICE WORTING INFANT SCHOOL
- Hampshire

Finances

Period end	Income	Expenditure	Assets	Employees
2024-08-31	£480,609	£455,783	-	-
2023-08-31	£383,499	£373,729	-	-
2022-08-31	£310,464	£330,661	-	-
2021-08-31	£300,205	£254,005	-	-
2020-08-31	£300,205	£254,005	-	-

Trustees

Name	Role	Appointed
ALISON SHERIDAN	Chair	
MICHELLE OATES		2013-08-16
davina lee verrall		2021-11-26
emma butler		2021-03-05
jENNIFER BUSBY		2018-05-30

STAR PLAYSCHOOL

England & Wales - Charity number 1096370

Accounts

Charity Registration No.

1096370

STAR NURSERY AND PLAYSCHOOL

ACCOUNTS

FOR THE YEAR ENDED 31 AUGUST 2024

STAR NURSERY AND PLAYSCHOOL

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STAR NURSERY AND PLAYSCHOOL

LEGAL AND ADMINISTRATIVE INFORMATION

Star Nursery and playschool is an unincorporated registered charity number 1096370

Trustees	Alison Sheridan (Chair) Michelle Oates Jenny Busby Shanel Allthorpe (resigned 12 June 2024) Emma Butler Davina Lee Varrall
Charity number	1096370
Principal address	Chiltern Way Basingstoke RG22 5BB
Independent Examiner	Knight Goodhead Limited 7 Bournemouth Road Chandler's Ford Eastleigh Hampshire SO53 3DA
Bankers	Lloyds Bank Plc 2 Winchester Street Basingstoke RG21 7EB

STAR NURSERY AND PLAYSCHOOL

REPORT OF THE TRUSTEES OF STAR NURSERY AND PLAYSCHOOL FOR THE YEAR ENDED 31 AUGUST 2024

Structure, governance and management

Star Nursery and playschool is a charity, governed by a formal constitution. The charity is managed by a committee of which there are five members, a full time Manager, Deputy Manager and a third in charge. Each new committee member has to be elected by two existing committee members. All committee members are given a copy of the Charities constitution and must be DBS cleared to prove their suitability to OFSTED. Committee members are also asked to read the policies of the setting. The committee have regular meetings to discuss the Nursery. The management team work closely with Hampshire County Council and OFSTED to ensure correct policies and procedures are followed within the setting. They ensure staff have the appropriate training and have read all policies/procedures before joining the Setting and are informed of any updates as they are announced. They work closely with the Honeycomb Children's Centre to ensure the best outcomes for the children in the setting. The committee meet regularly to do building risk assessments; daily risk assessments are carried out by management.

Objectives

Star Nursery and Playschool aims to provide a safe and secure environment with lots of available resources for the children to assist with their learning and development.

To ensure all areas of the EYFS are being met.

To build good working relationships with our parents/carers to ensure the best possible outcomes for their children.

To build good working relationships with outside agencies to ensure we are meeting children's individual needs.

To maintain the standards and guidelines set up by OFSTED.

To regularly reflect upon and develop the Nursery.

To ensure all staff attend at least 4 training courses per year.

Main activities undertaken for the public benefit

The Nursery provides spaces for 2, 3 and 4 year old grant funded children. The area in which we are situated is classed as a deprived area. We still have a good number of 2 year olds attending the Nursery. We work closely with Chiltern Primary School to ensure smooth transitions for our school leavers, the reception teacher visits the children once a week through July to help with the transition period, the children also visit the school throughout this time. TPA's are done with the school by the SEN for the children who need extra support, this gives the school a bit of background on the child and what they may need to put into place to ensure a smooth transition.

Policies are updated regularly and kept in our reception area where parents can access them.

STAR NURSERY AND PLAYSCHOOL

REPORT OF THE TRUSTEES OF STAR NURSERY AND PLAYSCHOOL FOR THE YEAR ENDED 31 AUGUST 2024

Summary of the main achievements of the charity during the year

Numbers for September 2023 were good with children on the waiting list to start in April 2024. We were at full capacity by May 2024.

The waiting list is starting to grow for the coming months, especially for September 2024 starters.

A new staff member was employed in March 2024 for our pre-school room to ensure we are working to the correct ratios. This was due to the rooms being at maximum capacity.

New wooden effect vinyl flooring was laid in the toddler room in June 2024. The room looks so much brighter and inviting, and looks so cosy now, alongside the curiosity approach. Parents have commented on how much it has improved the whole look of the room. Going forward, we are looking at replacing the flooring in the baby room, reception, hallways, office and staff room.

New computers were purchased for the Nursery. The old ones were slow and it was not ideal for the day to day running of the Nursery.

The food bank delivery on a Wednesday is still working well and we have had an increase of families needing these. We also ensure our own food bank located in reception is topped up weekly.

We have purchased a marquee for the baby room. This is a welcome addition because it allows the children to access the fresh air daily. Due to their ages they are unable to do free flow like the children in the other rooms, so this is a great asset to the room.

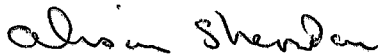
We held our summer fete in July, which was a big success and managed to raise enough money to buy new resources for the rooms including the marquee.

Financial review and Reserves policy

During the year, the charity made a surplus of £24,826 (2023: £9,770), which has been added to reserves. The trustees and management team are pleased with the improvement in the results for the year. Total fund balances at the year end returned to a positive balance of £16,564 (2023: £8,262 negative).

The trustees and management team continue to recognise the need to keep reserves under close review and have measures in place to ensure the going concern of the charity.

Signed on behalf of the Trustees



Alison Sheridan – Chairperson

Date: 23 June 2025

STAR NURSERY AND PLAYSCHOOL

Independent examiner's report to the Trustees of Star Nursery and Playschool

I report to the trustees on my examination of the accounts of Star Nursery and Playschool for the year ended 31 August 2024, which are set out on pages 5 to 12.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011('the Act').

I report in respect of my examination of the Trustee's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

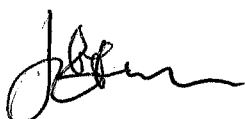
Independent examiner's statement

Since the company'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 because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

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

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

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



J E Harris FCCA

23 June 2025

Knight Goodhead Chartered Accountants, 7 Bournemouth Road, Chandlers Ford, Eastleigh, Hampshire SO53 3DA

STAR NURSERY AND PLAYSCHOOL

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 AUGUST 2024

(Including Income and Expenditure account)

	Notes	Unrestricted funds £	Restricted funds £	Total funds 2024 £	Total funds 2023 £
INCOME					
Charitable activities	3	158,131	322,478	480,609	383,499
TOTAL INCOME		158,131	322,478	480,609	383,499
EXPENDITURE					
Charitable activities	5	133,305	322,478	455,783	373,729
TOTAL EXPENDITURE		133,305	322,478	455,783	373,729
NET SURPLUS FOR THE YEAR		24,826	-	24,826	9,770
TOTAL FUND BALANCES BROUGHT FORWARD		(8,262)	-	(8,262)	(18,032)
TOTAL FUND BALANCES CARRIED FORWARD		16,564	-	16,564	(8,262)

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derives from continuing activities.

STAR NURSERY AND PLAYSCHOOL

PRIOR YEAR STATEMENT OF FINANCIAL ACTIVITIES

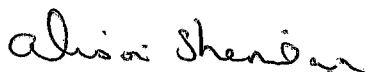
(Including Income and Expenditure account)

	Notes	Unrestricted funds £	Restricted funds £	Total funds 2023 £
INCOME				
Charitable activities	3	162,879	220,620	383,499
TOTAL INCOME		162,879	220,620	383,499
EXPENDITURE				
Charitable activities	5	153,109	220,620	373,729
TOTAL EXPENDITURE		153,109	220,620	373,729
NET SURPLUS FOR THE YEAR		9,770	-	9,770
TOTAL FUND BALANCES BROUGHT FORWARD		(18,032)	-	(18,032)
TOTAL FUND BALANCES CARRIED FORWARD		(8,262)	-	(8,262)

BALANCE SHEET AT 31 AUGUST 2024

	Notes	£	2024 £	£	2023 £
FIXED ASSETS					
Tangible assets	6		4,078		-
CURRENT ASSETS					
Debtors	7	4,100		10,976	
Cash at bank and in hand		28,480		378	
		<u>32,580</u>		<u>11,354</u>	
CREDITORS: amounts falling due within one period					
	8	<u>(20,094)</u>		<u>(19,616)</u>	
NET CURRENT ASSETS / (LIABILITIES)			12,486		(8,262)
NET ASSETS / (LIABILITIES)			<u>16,564</u>		<u>(8,262)</u>
FUNDS					
General funds			16,564		(8,262)
Restricted funds	9		-		-
TOTAL FUNDS			<u>16,564</u>		<u>(8,262)</u>

Approved by the Trustees on 23 June 2025
and signed on their behalf by



Alison Sheridan
Chair

STAR NURSERY AND PLAYSCHOOL

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2024

1 ACCOUNTING POLICIES

(a) Accounting convention

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective October 2019) - (Charities SORP (FRS 102)).

The charity meets the definition of the public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

The accounts have been prepared on the going concern basis. There are no material uncertainties about the charity's ability to continue other than those identified in the Independent examination report.

(b) Fund accounting

- Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.
- Restricted funds are subjected to restrictions on their expenditure imposed by the donor.

(c) Income

All income is included in the Statement of Financial Activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Donations and legacies are received by way of grants, donations, legacies and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, when entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Investment income is included when receivable.

Resources are deferred when, at the end of an accounting period, they have been received but the charity has yet to become unconditionally entitled to them.

STAR NURSERY AND PLAYSCHOOL

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2024

1 ACCOUNTING POLICIES (continued)

(d) Expenditure

Expenditure is recognised on an accrual basis as a liability is incurred. It includes any VAT paid.

Costs are apportioned in line with the income received from that source during the year.

Charitable activities expenditure comprises of those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly.

(e) Tangible fixed assets

Depreciation is calculated at rates to write off assets over their estimated useful lives as follows:

Nursery equipment - 20% straight line

Fixtures and fittings - 20% straight line

2 LEGAL STATUS

The charity is unincorporated and was registered on 6 March 2003 with the Charity Commission in England and Wales. The registered number is 1096370. The charity is a public benefit entity.

The principal address of the charity is Chiltern Way, Basingstoke, RG22 5BB.

3 INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted funds £	Restricted funds £	2024 Total £	2023 Total £
Charitable activities				
Hampshire County Council early years grant	-	322,478	322,478	220,620
Nursery fees	154,723	-	154,723	156,835
Other grants, donations and income	3,408	-	3,408	6,044
	<u>158,131</u>	<u>322,478</u>	<u>480,609</u>	<u>383,499</u>

STAR NURSERY AND PLAYSCHOOL

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2024

4 STAFF COSTS	2024	2023
	£	£
Wages and salaries	310,346	272,333
Social security costs	17,040	12,906
Pension	3,472	2,293
	<u>330,858</u>	<u>287,532</u>

The average number of staff employed during the year was 18 (2023: 13). No employee received emoluments of £60,000 or more during this year or the prior year.

During the year or the prior year no trustees received any emolument or were reimbursed for expenditure incurred on behalf of the charity except those disclosed in note 11.

During the year key management were paid total remuneration of £122,579 (2023: £96,650).

5 EXPENDITURE	Unrestricted funds	Restricted funds	2024 Total	2023 Total
	£	£	£	£
Costs directly allocated to activities				
Direct staff costs (see note 4)	8,380	322,478	330,858	287,532
Activity and food costs	41,962	-	41,962	27,625
Training and other staff costs	12,688	-	12,688	6,746
	<u>63,030</u>	<u>322,478</u>	<u>385,508</u>	<u>321,903</u>
Support costs allocated to activities				
Rent and rates	27,681	-	27,681	26,618
Utilities	9,427	-	9,427	8,465
Premises and equipment repairs & renewals	15,992	-	15,992	3,163
Depreciation	1,020	-	1,020	-
Telephone, website and internet costs	5,269	-	5,269	4,472
Bad debts	570	-	570	31
Other administration costs	7,953	-	7,953	5,826
Bank charges and interest	833	-	833	1,903
	<u>68,745</u>	<u>-</u>	<u>68,745</u>	<u>50,478</u>
Governance costs				
Accountancy and examination fees	1,530	-	1,530	1,348
	<u>133,305</u>	<u>322,478</u>	<u>455,783</u>	<u>373,729</u>

Included within accountancy and examinations fees above are amounts due to the independent examiner in relation to independent examination of £1,290 (2023: £1,020) and £240 for other work (2023: £328).

STAR NURSERY AND PLAYSCHOOL

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2024

6 TANGIBLE FIXED ASSETS	Fixtures and Fittings £	Nursery Equipment £	Total £
Cost			
At 1 September 2023	9,776	6,376	16,152
Additions	3,219	1,879	5,098
Disposals	(6,523)	(4,740)	(11,263)
At 31 August 2024	6,472	3,515	9,987
Depreciation			
At 1 September 2023	9,776	6,376	16,152
Charge for the year	644	376	1,020
On disposals	(6,523)	(4,740)	(11,263)
At 31 August 2024	3,897	2,012	5,909
Net book value			
At 31 August 2024	2,575	1,503	4,078
At 31 August 2023	-	-	-
7 DEBTORS	2024		2023
	£		£
Trade debtors	3,640		3,239
Other debtors	460		7,737
	4,100		10,976
8 CREDITORS: amounts falling due within one year	2024		2023
	£		£
Bank overdraft	-		4,017
Trade creditors	3,167		5,656
Other creditors	13,457		4,795
Accruals and deferred income	3,470		5,148
	20,094		19,616

STAR NURSERY AND PLAYSCHOOL

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2024

9 RESTRICTED FUNDS

	At beginning of period £	Incoming resources £	Resources expended £	At end of period £
Hampshire County Council Early Years	-	322,478	(322,478)	-

Hampshire County Council Early Years

This grant is provided by Hampshire County Council for Early Years education.

10 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Restricted funds £	Total funds 2024 £
2024			
Fixed assets	4,078	-	4,078
Debtors	4,100	-	4,100
Bank and cash	28,480	-	28,480
Creditors	(20,094)	-	(20,094)
	<u>16,564</u>	<u>-</u>	<u>16,564</u>

	Unrestricted funds £	Restricted funds £	Total funds 2023 £
2023			
Fixed assets	-	-	-
Debtors	10,976	-	10,976
Bank and cash	378	-	378
Creditors	(19,616)	-	(19,616)
	<u>(8,262)</u>	<u>-</u>	<u>(8,262)</u>

11 RELATED PARTY TRANSACTIONS

During the year one trustee, received remuneration for her work as a practitioner at the nursery. No remuneration was paid for her role as a trustee.

12 COMMITMENTS

At the year end the charity has non-cancellable operating lease commitments totalling £34,705 (2023: £38,989).

STAR PLAYSCHOOL

England & Wales - Charity number 1096370

Accounts

Charity Registration No.

1096370

STAR NURSERY AND PLAYSCHOOL
ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2023

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STAR NURSERY AND PLAYSCHOOL

LEGAL AND ADMINISTRATIVE INFORMATION

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STAR NURSERY AND PLAYSCHOOL

REPORT OF THE TRUSTEES OF STAR NURSERY AND PLAYSCHOOL FOR THE YEAR ENDED 31 AUGUST 2023

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Objectives

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To ensure all areas of the EYFS are being met.

To build good working relationships with our parents/carers to ensure the best possible outcomes for their children.

To build good working relationships with outside agencies to ensure we are meeting children's individual needs.

To maintain the standards and guidelines set up by OFSTED.

To regularly reflect upon and develop the Nursery.

To ensure all staff attend at least 4 training courses per year.

Main activities undertaken for the public benefit

The Nursery provides spaces for 2, 3 and 4 year old grant funded children. The area in which we are situated is classed as a deprived area. We still have a good number of 2 year olds attending the Nursery. We work closely with Chiltern Primary School to ensure smooth transitions for our school leavers, the reception teacher visits the children once a week through July to help with the transition period, the children also visit the school throughout this time. TPA's are done with the school by the SEN for the children who need extra support, this gives the school a bit of background on the child and what they may need to put into place to ensure a smooth transition.

Policies are updated regularly and kept in our reception area where parents can access them.

STAR NURSERY AND PLAYSCHOOL

REPORT OF THE TRUSTEES OF STAR NURSERY AND PLAYSCHOOL FOR THE YEAR ENDED 31 AUGUST 2023

Summary of the main achievements of the charity during the year

We had a good intake of children from September 2022, with new starters in April 2023 bringing us up to nearly full capacity.

We took on a new staff member in October 2022 and another in January 2023 to ensure ratios are kept due to the rise in children.

The curiosity approach is really working in the Nursery and all rooms have a lovely, homely feel, which is proving a nice calming atmosphere for the children. The curiosity approach practitioner is working with all rooms to implement this.

The food bank is proving very successful still with our parents. We have a delivery every Wednesday and the food is handed out to the families in need. Tinned items are added at the beginning of the week and replenished as needed.

We were lucky enough to receive a donation of £5,895 from Bolton under 5's Nursery, which we will use towards new flooring in our toddler room as the carpets have been down many years and are in a poor state. These will be replaced with wooden vinyl flooring similar to our pre-school room. Our aim is to replace all the flooring in the Nursery, so we will be applying for various grants to help cover the costs.

We had a waiting list for children to start in September 2023, which was really good. With the children already attending, numbers are very positive.

Our last OFSTED inspection was on 14th June 2022. We were pleased to be awarded with a grading of good. It was hard on all practitioners coming back after COVID, so this was a really positive outcome. We are implementing improvements needed to work towards an outstanding outcome.

Financial review and Reserves policy

During the year, the charity made a surplus of £9,770, which has been added to reserves. The trustees and management team are pleased with the improvement in the results for the year and in the current financial year following the deficit of £20,197 in 2022. Total fund balances at the year end remained negative at £8,262 (2022: £18,032 negative), however it is expected that these will return to a positive balance in 2023/24.

The trustees and management team continue to recognise the need to keep reserves under close review and have measures in place to ensure the going concern of the charity.

Signed on behalf of the Trustees

Alison Sheridan

Alison Sheridan – Chairperson

Date: 28 June 2024

STAR NURSERY AND PLAYSCHOOL

Independent examiner's report to the Trustees of Star Nursery and Playschool

I report to the trustees on my examination of the accounts of Star Nursery and Playschool (the Trust) for the year ended 31 August 2023, which are set out on pages 5 to 12. Since the company'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 because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011('the Act').

I report in respect of my examination of the Trustee's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement – matter of concern identified

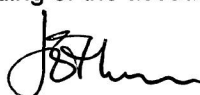
I have completed my examination. Whilst the charity has reported a significant improvement in the result for the year ended 31 August 2023 it continues to report negative funds at the Balance Sheet date. At the date of my review, I have been informed by the Trustees that pupil numbers and funding have remained good, Applications for further funding are being made and cost cutting measures remain in place. Funds are being monitored closely, however the risk that the charity may not be a going concern is still prevalent.

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

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

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

J E Harris FCCA



28 June 2024

Knight Goodhead Chartered Accountants, 7 Bournemouth Road, Chandlers Ford, Eastleigh, Hampshire SO53 3DA

STAR NURSERY AND PLAYSCHOOL

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 AUGUST 2023

(Including Income and Expenditure account)

	Notes	Unrestricted funds £	Restricted funds £	Total funds 2023 £	Total funds 2022 £
INCOME					
Charitable activities	3	162,879	220,620	383,499	310,464
TOTAL INCOME		162,879	220,620	383,499	310,464
EXPENDITURE					
Charitable activities	5	153,109	220,620	373,729	330,661
TOTAL EXPENDITURE		153,109	220,620	373,729	330,661
NET SURPLUS / (DEFICIT) FOR THE YEAR		9,770	-	9,770	(20,197)
TOTAL FUND BALANCES BROUGHT FORWARD		(18,032)	-	(18,032)	2,165
TOTAL FUND BALANCES CARRIED FORWARD		(8,262)	-	(8,262)	(18,032)

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derives from continuing activities.

STAR NURSERY AND PLAYSCHOOL

PRIOR YEAR STATEMENT OF FINANCIAL ACTIVITIES

(Including Income and Expenditure account)

	Notes	Unrestricted funds £	Restricted funds £	Total funds 2022 £
INCOME				
Charitable activities	3	94,700	215,764	310,464
TOTAL INCOME		94,700	215,764	310,464
EXPENDITURE				
Charitable activities	5	114,897	215,764	330,661
TOTAL EXPENDITURE		114,897	215,764	330,661
NET DEFICIT FOR THE YEAR		(20,197)	-	(20,197)
TOTAL FUND BALANCES BROUGHT FORWARD		2,165	-	2,165
TOTAL FUND BALANCES CARRIED FORWARD		(18,032)	-	(18,032)

BALANCE SHEET AT 31 AUGUST 2023

	Notes	£	2023 £	£	2022 £
FIXED ASSETS					
Tangible assets	6		-		-
CURRENT ASSETS					
Debtors	7	10,976		14,401	
Cash at bank and in hand		378		250	
		<u>11,354</u>		<u>14,651</u>	
CREDITORS: amounts falling due within one period					
	8	<u>(19,616)</u>		<u>(32,683)</u>	
NET CURRENT LIABILITIES			(8,262)		(18,032)
NET LIABILITIES			<u>(8,262)</u>		<u>(18,032)</u>
FUNDS					
General funds			(8,262)		(18,032)
Restricted funds	9		-		-
TOTAL FUNDS	10		<u>(8,262)</u>		<u>(18,032)</u>

The financial statements have been independently examined under the requirements of s.145 of the Charities Act 2011.

Approved by the Trustees on 28 June 2024
and signed on their behalf by

Alison Sheridan
Chair

alison sheridan

STAR NURSERY AND PLAYSCHOOL

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2023

1 ACCOUNTING POLICIES

(a) Accounting convention

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective October 2019) - (Charities SORP (FRS 102)).

The charity meets the definition of the public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

The accounts have been prepared on the going concern basis. There are no material uncertainties about the charity's ability to continue other than those identified in the Independent examination report.

(b) Fund accounting

- Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.
- Restricted funds are subjected to restrictions on their expenditure imposed by the donor.

(c) Income

All income is included in the Statement of Financial Activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Donations and legacies are received by way of grants, donations, legacies and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, when entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Investment income is included when receivable.

Resources are deferred when, at the end of an accounting period, they have been received but the charity has yet to become unconditionally entitled to them.

STAR NURSERY AND PLAYSCHOOL

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2023

1 ACCOUNTING POLICIES (continued)

(d) Expenditure

Expenditure is recognised on an accrual basis as a liability is incurred. It includes any VAT paid.

Costs are apportioned in line with the income received from that source during the year.

Charitable activities expenditure comprises of those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly.

(e) Tangible fixed assets

Depreciation is calculated at rates to write off assets over their estimated useful lives as follows:

Nursery equipment - 20% straight line

Fixtures and fittings - 20% straight line

2 LEGAL STATUS

The charity is unincorporated and was registered on 6 March 2003 with the Charity Commission in England and Wales. The registered number is 1096370. The charity is a public benefit entity.

The principal address of the charity is Chiltern Way, Basingstoke, RG22 5BB.

3 INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted funds	Restricted funds	2023 Total	2022 Total
	£	£	£	£
Charitable activities				
Hampshire County Council early years grant	-	220,620	220,620	215,764
Nursery fees	156,835	-	156,835	93,004
Other grants, donations and income	6,044	-	6,044	1,696
	<u>162,879</u>	<u>220,620</u>	<u>383,499</u>	<u>310,464</u>

STAR NURSERY AND PLAYSCHOOL

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2023

4 STAFF COSTS	2023	2022
	£	£
Wages and salaries	272,333	223,192
Social security costs	12,906	10,655
Pension	2,293	2,843
	<u>287,532</u>	<u>236,690</u>

The average number of staff employed during the year was 13 (2022: 15). No employee received emoluments of £60,000 or more during this year or the prior year.

During the year or the prior year no trustees received any emolument or were reimbursed for expenditure incurred on behalf of the charity except those disclosed in note 11.

During the year key management were paid total remuneration of £96,650 (2022: £89,822).

5 EXPENDITURE	Unrestricted funds	Restricted funds	2023 Total	2022 Total
	£	£	£	£
Costs directly allocated to activities				
Direct staff costs (see note 4)	71,434	216,098	287,532	236,690
Activity and food costs	23,103	4,522	27,625	36,320
Training and other staff costs	6,746	-	6,746	8,203
	<u>101,283</u>	<u>220,620</u>	<u>321,903</u>	<u>281,213</u>
Support costs allocated to activities				
Rent and rates	26,618	-	26,618	26,218
Utilities	8,465	-	8,465	5,376
Premises and equipment repairs & renewals	3,163	-	3,163	5,816
Depreciation	-	-	-	120
Telephone, website and internet costs	4,472	-	4,472	5,284
Bad debts	31	-	31	(1,976)
Other administration costs	5,826	-	5,826	5,000
Bank charges and interest	1,903	-	1,903	1,716
	<u>50,478</u>	<u>-</u>	<u>50,478</u>	<u>47,554</u>
Governance costs				
Accountancy and examination fees	1,348	-	1,348	1,894
	<u>153,109</u>	<u>220,620</u>	<u>373,729</u>	<u>330,661</u>

Included within accountancy and examinations fees above are amounts due to the independent examiner in relation to independent examination of £1,020 (2022: £1,020).

STAR NURSERY AND PLAYSCHOOL

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2023

6 TANGIBLE FIXED ASSETS	Fixtures and Fittings £	Nursery Equipment £	Total £
Cost			
At 1 September 2022	9,776	6,376	16,152
Additions	-	-	-
At 31 August 2023	9,776	6,376	16,152
Depreciation			
At 1 September 2022	9,776	6,376	16,152
Charge for the year	-	-	-
At 31 August 2023	9,776	6,376	16,152
Net book value			
At 31 August 2023	-	-	-
At 31 August 2022	-	-	-
7 DEBTORS	2023 £		2022 £
Trade debtors	3,239		6,558
Other debtors	7,737		7,843
	10,976		14,401
8 CREDITORS: amounts falling due within one year	2023 £		2022 £
Bank overdraft	4,017		18,402
Trade creditors	5,656		806
Other creditors	4,795		9,093
Accruals and deferred income	5,148		4,382
	19,616		32,683

STAR NURSERY AND PLAYSCHOOL

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2023

9 RESTRICTED FUNDS

	At beginning of period £	Incoming resources £	Resources expended £	At end of period £
Hampshire County Council Early Years	-	220,620	(220,620)	-

Hampshire County Council Early Years

This grant is provided by Hampshire County Council for Early Years education.

10 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Restricted funds £	Total funds 2023 £
2023			
Fixed assets	-	-	-
Debtors	10,976	-	10,976
Bank and cash	378	-	378
Creditors	(19,616)	-	(19,616)
	<u>(8,262)</u>	-	<u>(8,262)</u>

	Unrestricted funds £	Restricted funds £	Total funds 2022 £
2022			
Fixed assets	-	-	-
Debtors	14,401	-	14,401
Bank and cash	250	-	250
Creditors	(32,683)	-	(32,683)
	<u>(18,032)</u>	-	<u>(18,032)</u>

11 RELATED PARTY TRANSACTIONS

During the year one trustee, received remuneration for her work as a practitioner at the nursery. No remuneration was paid for her role as a trustee.

12 COMMITMENTS

At the year end the charity has non-cancellable operating lease commitments, which expire in 2023 totalling £38,989 (2022: £43,273).

STAR PLAYSCHOOL

England & Wales - Charity number 1096370

Accounts

Charity Registration No.

1096370

STAR NURSERY AND PLAYSCHOOL

ACCOUNTS

FOR THE YEAR ENDED 31 AUGUST 2022

STAR NURSERY AND PLAYSCHOOL

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STAR NURSERY AND PLAYSCHOOL

LEGAL AND ADMINISTRATIVE INFORMATION

Star Nursery and playschool is an unincorporated registered charity number 1096370

Trustees

Alison Sheridan (Chair)
Michelle Oates
Jenny Busby
Shanel Allthorpe
Emma Butler
Davina Lee Varrall (appointed 26 November 2021)

Charity number

1096370

Principal address

Chiltern Way
Basingstoke
RG22 5BB

Independent Examiner

Knight Goodhead Limited
7 Bournemouth Road
Chandler's Ford
Eastleigh
Hampshire
SO53 3DA

Bankers

Lloyds Bank Plc
2 Winchester Street
Basingstoke
RG21 7EB

STAR NURSERY AND PLAYSCHOOL

REPORT OF THE TRUSTEES OF STAR NURSERY AND PLAYSCHOOL FOR THE YEAR ENDED 31 AUGUST 2022

Structure, governance and management

Star-Nursery and playschool is a charity, governed by a formal constitution. The charity is managed by a committee of which there are four members, a full time Manager, Deputy Manager and a third In charge. Each new committee member has to be elected by two existing committee members. All committee members are given a copy of the Charities constitution and must be DBS cleared to prove their suitability to OFSTED. Committee members are also asked to read the policies of the setting. The committee have regular meetings to discuss the Nursery. The management team work closely with Hampshire County Council and OFSTED to ensure correct policies and procedures are followed within the setting. They ensure staff have the appropriate training and have read all policies/procedures before joining the Setting and are informed of any updates as they are announced. They work closely with the Honeycomb Children's Centre to ensure the best outcomes for the children in the setting. The committee meet regularly to do building risk assessments, daily risk assessments are carried out by management.

Objectives

Star-Nursery and Playschool aims to provide a safe and secure environment with lots of available resources for the children to assist with their learning and development.

To ensure all areas of the EYFS are being met.

To build good working relationships with our parents/carers to ensure the best possible outcomes for their children.

To build good working relationships with outside agencies to ensure we are meeting children's individual needs.

To maintain the standards and guidelines set up by OFSTED.

To regularly reflect upon and develop the Nursery.

To ensure all staff attend at least 4 training courses per year.

Main activities undertaken for the public benefit

The Nursery provides spaces for 2, 3 and 4 year old grant funded children. The area in which we are situated is classed as a deprived area. We still have a good number of 2 year olds attending the Nursery. We work closely with Chiltem Primary School to ensure smooth transitions for our school leavers, the reception teacher visits the children once a week through July to help with the transition period, the children also visit the school throughout this time. TPA's are done with the school by the SEN for the children who need extra support, this gives the school a bit of background on the child and what they may need to put into place to ensure a smooth transition.

Policies are updated regularly and kept in our reception area where parents can access them.

STAR NURSERY AND PLAYSCHOOL

REPORT OF THE TRUSTEES OF STAR NURSERY AND PLAYSCHOOL FOR THE YEAR ENDED 31 AUGUST 2022

Summary of the main achievements of the charity during the year

The Nursery is back to full working capacity after COVID. In September 2021, we had a good intake of children and this continued rising steadily throughout the year. We had a waiting list for September 2022 and numbers are good.

We held a small Christmas fayre at the Nursery as many parents/carers are still wary of COVID. There was a good turn out and we made a little money which went towards the children's Christmas parties.

We are still running the food bank, and have now expanded this to outside the Nursery as we have had many parents come to us who are struggling at this current time. We have a unit with shelving, which is positioned in the child collection area, so parents can help themselves to the available items.

We have started to implement the Curiosity Approach in the Nursery and one of our practitioners is undertaking a course to understand and share this with other practitioners in the Nursery.

The Curiosity Approach is about igniting a child's natural curiosity to explore the world around them. Instead of directing children, and telling them what to do, the Curiosity Approach is based on child-led learning. Therefore, children make their own choices, and figure things out for themselves, which leads to enhanced confidence, critical thinking, and problem solving skills.

By creating active learners, children are more engaged in their environment and have a lot more fun. They are in charge of their own development and choose activities which play to their own interests. The world is changing for our young children and they are living in a fast-paced society.

On 14th June 2022 we had an OFSTED inspection, and were pleased to be awarded with a grading of good. It has been hard on all practitioners since coming back after COVID, so this was a really positive outcome and we are implementing improvements needed to work towards an outstanding outcome.

Financial review and Reserves policy

During the year, the charity made a deficit of £20,197, which has been deducted from reserves.

The trustees and management team recognise the continued financial struggle and are implementing cost savings and fundraising ideas. The trustees will continue to keep reserves under close review and have measures in place to ensure the going concern of the charity.

Signed on behalf of the Trustees

Alison Sheridan – Chairperson

Date: 30 June 2023

Alison Sheridan

STAR NURSERY AND PLAYSCHOOL

Independent examiner's report to the Trustees of Star Nursery and Playschool

I report to the trustees on my examination of the accounts of Star Nursery and Playschool (the Trust) for the year ended 31 August 2022, which are set out on pages 5 to 12. Since the company'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 because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trustee's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement – matter of concern identified

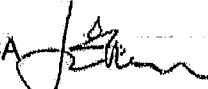
I have completed my examination. I have identified a matter of concern in my report concerning the charity struggling financially, which is evidenced by the Balance Sheet reporting negative funds of £18,032 at 31 August 2022. At the date of my review, I have been informed by the Trustees that pupil numbers and funding has increased, applications are being made for further funding and cost cutting measures are in place. Funds are being monitored closely, however the risk that the charity may not be a going concern is still prevalent.

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

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

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

J E Harris FCCA



30 June 2023

Knight Goodhead Chartered Accountants, 7 Bournemouth Road, Chandlers Ford, Eastleigh, Hampshire SO53 3DA

STAR NURSERY AND PLAYSCHOOL

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 AUGUST 2022

(Including Income and Expenditure account)

	Notes	Unrestricted funds	Restricted funds	Total funds 2022	Total funds 2021
		£	£	£	£
INCOME					
Charitable activities	3	94,700	215,764	310,464	274,751
TOTAL INCOME		94,700	215,764	310,464	274,751
EXPENDITURE					
Charitable activities	5	114,897	215,764	330,661	286,924
TOTAL EXPENDITURE		114,897	215,764	330,661	286,924
NET DEFICIT FOR THE YEAR		(20,197)	-	(20,197)	(12,173)
TOTAL FUND BALANCES BROUGHT FORWARD		2,165	-	2,165	14,338
TOTAL FUND BALANCES CARRIED FORWARD		(18,032)	-	(18,032)	2,165

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derives from continuing activities.

STAR NURSERY AND PLAYSCHOOL

PRIOR YEAR STATEMENT OF FINANCIAL ACTIVITIES

(Including Income and Expenditure account)

	Notes	Unrestricted funds £	Restricted funds £	Total funds 2021 £
INCOME				
Charitable activities	3	54,952	219,799	274,751
TOTAL INCOME		54,952	219,799	274,751
EXPENDITURE				
Charitable activities	5	67,125	219,799	286,924
TOTAL EXPENDITURE		67,125	219,799	286,924
NET DEFICIT FOR THE YEAR		(12,173)		(12,173)
TOTAL FUND BALANCES BROUGHT FORWARD		14,338		14,338
TOTAL FUND BALANCES CARRIED FORWARD		2,165		2,165

BALANCE SHEET AT 31 AUGUST 2022

	Notes	£	2022 £	£	2021 £
FIXED ASSETS					
Tangible assets	6		-		120
CURRENT ASSETS					
Debtors	7	14,401		8,518	
Cash at bank and in hand		250		250	
		14,651		-8,768	
CREDITORS: amounts falling					
due within one period	8	(32,683)		(6,723)	
NET CURRENT LIABILITIES			(18,032)		2,045
NET (LIABILITIES) / ASSETS			(18,032)		2,165
FUNDS					
General funds			(18,032)		2,165
Restricted funds	9				
TOTAL FUNDS			(18,032)		2,165

The financial statements have been independently examined under the requirements of s.145 of the Charities Act 2011.

Approved by the Trustees on 30 June 2023
and signed on their behalf by

Allison Sheridan
Chair

Allison Sheridan

STAR NURSERY AND PLAYSCHOOL

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2022

1 ACCOUNTING POLICIES

(a) Accounting convention

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective October 2019) - (Charities SORP (FRS 102)).

The charity meets the definition of the public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

The accounts have been prepared on the going concern basis. There are no material uncertainties about the charity's ability to continue other than those identified in the Independent examination report.

(b) Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor.

(c) Income

All income is included in the Statement of Financial Activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Donations and legacies are received by way of grants, donations, legacies and gifts and is included in full in the Statement of Financial Activities when receivable. Grants when entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Investment income is included when receivable.

Resources are deferred when, at the end of an accounting period, they have been received but the charity has yet to become unconditionally entitled to them.

STAR NURSERY AND PLAYSCHOOL

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2022

1 ACCOUNTING POLICIES (continued)

(d) Expenditure

Expenditure is recognised on an accrual basis as a liability is incurred. It includes any VAT paid.

Costs are apportioned in line with the income received from that source during the year.

Charitable activities expenditure comprises of those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly.

(e) Tangible fixed assets

Depreciation is calculated at rates to write off assets over their estimated useful lives as follows:

Nursery equipment - 20% straight line

Fixtures and fittings - 20% straight line

2 LEGAL STATUS

The charity is unincorporated and was registered on 6 March 2003 with the Charity Commission in England and Wales. The registered number is 1096370. The charity is a public benefit entity.

The principal address of the charity is Chiltern Way, Basingstoke, RG22 5BB.

3 INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted funds £	Restricted funds £	2022 Total £	2021 Total £
Charitable activities				
Hampshire County Council early years grant	-	215,764	215,764	188,729
Nursery fees	93,004	-	93,004	50,223
Coronavirus Job Retention Scheme	-	-	-	17,899
Other grants and income	1,696	-	1,696	17,900
	<u>94,700</u>	<u>215,764</u>	<u>310,464</u>	<u>274,751</u>

STAR NURSERY AND PLAYSCHOOL

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2022

4 STAFF COSTS	2022	2021
	£	£
Wages and salaries	223,192	198,498
Social security costs	10,655	8,246
Pension	2,843	1,978
	<u>236,690</u>	<u>208,722</u>

The average number of staff employed during the year was 15 (2021: 14). No employee received emoluments of £60,000 or more during this year or the prior year.

During the year or the prior year no trustees received any emolument or were reimbursed for expenditure incurred on behalf of the charity except those disclosed in note 11.

During the year key management were paid total remuneration of £89,822 (2021: £82,263).

5 EXPENDITURE	Unrestricted funds	Restricted funds	2022 Total	2021 Total
	£	£	£	£
Costs directly allocated to activities				
Direct staff costs (see note 4)	20,926	215,764	236,690	208,722
Activity and food costs	36,320	-	36,320	27,099
Training and other staff costs	8,203	-	8,203	8,278
	<u>65,449</u>	<u>215,764</u>	<u>281,213</u>	<u>244,099</u>
Support costs allocated to activities				
Rent and rates	26,218	-	26,218	25,995
Utilities	5,376	-	5,376	2,827
Premises and equipment repairs & renewals	5,816	-	5,816	2,148
Depreciation	120	-	120	357
Telephone, website and internet costs	5,284	-	5,284	3,614
Bad debts	(1,976)	-	(1,976)	(2,565)
Other administration costs	5,000	-	5,000	5,924
Bank charges and interest	1,716	-	1,716	1,374
	<u>47,554</u>	<u>-</u>	<u>47,554</u>	<u>39,674</u>
Governance costs				
Accountancy and examination fees	1,894	-	1,894	3,151
	<u>114,897</u>	<u>215,764</u>	<u>330,661</u>	<u>286,924</u>

Included within accountancy and examinations fees above are amounts due to the independent examiner in relation to independent examination of £1,020 (2021: £960).

STAR NURSERY AND PLAYSCHOOL

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2022

6 TANGIBLE FIXED ASSETS	Fixtures and Fittings £	Nursery Equipment £	Total £
Cost			
At 1 September 2021	9,776	6,376	16,152
Additions			
At 31 August 2022	<u>9,776</u>	<u>6,376</u>	<u>16,152</u>
Depreciation			
At 1 September 2021	9,670	6,362	16,032
Charge for the year	106	14	120
At 31 August 2022	<u>9,776</u>	<u>6,376</u>	<u>16,152</u>
Net book value			
At 31 August 2022			
At 31 August 2021	<u>106</u>	<u>14</u>	<u>120</u>
7 DEBTORS	2022		2021
	£		£
Trade debtors	6,558		3,357
Other debtors	7,843		5,161
	<u>14,401</u>		<u>8,518</u>
8 CREDITORS: amounts falling due within one year	2022		2021
	£		£
Bank overdraft	18,402		823
Trade creditors	806		
Other creditors	9,093		2,734
Accruals and deferred income	4,382		3,166
	<u>32,683</u>		<u>6,723</u>

STAR NURSERY AND PLAYSCHOOL

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2022

9 RESTRICTED FUNDS

	At beginning of period £	Incoming resources £	Resources expended £	At end of period £
Hampshire County Council Early Years	-	215,764	(215,764)	-

Hampshire County Council Early Years

This grant is provided by Hampshire County Council for Early Years education.

10 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Restricted funds £	Total funds 2022 £
2022			
Fixed assets			
Debtors	14,401		14,401
Bank and cash	250		250
Creditors	(32,683)		(32,683)
	(18,032)		(18,032)

	Unrestricted funds £	Restricted funds £	Total funds 2021 £
2021			
Fixed assets	120		120
Debtors	8,518		8,518
Bank and cash	250		250
Creditors	(6,723)		(6,723)
	2,165		2,165

11. RELATED PARTY TRANSACTIONS

During the year one trustee, received remuneration for her work as a practitioner at the nursery. No remuneration was paid for her role as a trustee.

12. COMMITMENTS

At the year end the charity has non-cancellable operating lease commitments, which expire in 2022 totalling £43,273 (2021: £10,389).

STAR PLAYSCHOOL

England & Wales - Charity number 1096370

Accounts

Charity Registration No.

1096370

RY AND PLAYSCHOOL

STAR NURSERY AND PLAYSCHOOL

ACCOUNTS

FOR THE YEAR ENDED 31 AUGUST 2021

STAR NURSERY AND PLAYSCHOOL

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STAR NURSERY AND PLAYSCHOOL

LEGAL AND ADMINISTRATIVE INFORMATION

Star Nursery and playschool is an unincorporated registered charity number 1096370

Trustees

Alison Sheridan (Chair)
Michelle Oates
Jenny Busby
Shanel Allthorpe
Emma Butler
Mary Whiteway (resigned July 2021)
Davina Lee Varrall (appointed 26 November 2021)

Charity number

1096370

Principal address

Chiltern Way
Basingstoke
RG22 5BB

Independent Examiner

Knight Goodhead Limited
7 Bournemouth Road
Chandler's Ford
Eastleigh
Hampshire
SO53 3DA

Bankers

Lloyds Bank Plc
2 Winchester Street
Basingstoke
RG21 7EB

STAR NURSERY AND PLAYSCHOOL

REPORT OF THE TRUSTEES OF STAR NURSERY AND PLAYSCHOOL FOR THE YEAR ENDED 31 AUGUST 2021

Structure, governance and management

Star Nursery and playschool is a charity, governed by a formal constitution. The charity is managed by a committee of which there are four members, a full time Manager, Deputy Manager and a third in charge. Each new committee member has to be elected by two existing committee members. All committee members are given a copy of the Charities constitution and must be DBS cleared to prove their suitability to OFSTED. Committee members are also asked to read the policies of the setting. The committee have regular meetings to discuss the Nursery. The management team work closely with Hampshire County Council and OFSTED to ensure correct policies and procedures are followed within the setting. They ensure staff have the appropriate training and have read all policies/procedures before joining the Setting and are informed of any updates as they are announced. They work closely with the Honeycomb Children's Centre to ensure the best outcomes for the children in the setting. The committee meet regularly to do building risk assessments, daily risk assessments are carried out by management.

Objectives

Star Nursery and Playschool aims to provide a safe and secure environment with lots of available resources for the children to assist with their learning and development.

To ensure all areas of the EYFS are being met.

To build good working relationships with our parents/carers to ensure the best possible outcomes for their children.

To build good working relationships with outside agencies to ensure we are meeting children's individual needs.

To maintain the standards and guidelines set up by OFSTED.

To regularly reflect upon and develop the Nursery.

To ensure all staff attend at least 4 training courses per year.

Main activities undertaken for the public benefit

The Nursery provides spaces for 2, 3 and 4 year old grant funded children. The area in which we are situated is classed as a deprived area. We still have a good number of 2 year olds attending the Nursery. We work closely with Chiltern Primary School to ensure smooth transitions for our school leavers, the reception teacher visits the children once a week through July to help with the transition period, the children also visit the school throughout this time. TPA's are done with the school by the SEN for the children who need extra support, this gives the school a bit of background on the child and what they may need to put into place to ensure a smooth transition.

Policies are updated regularly and kept in our reception area where parents can access them.

STAR NURSERY AND PLAYSCHOOL

REPORT OF THE TRUSTEES OF STAR NURSERY AND PLAYSCHOOL FOR THE YEAR ENDED 31 AUGUST 2021

Summary of the main achievements of the charity during the year

In September 2020, we had a good intake of children rising steadily throughout the year. We had a lot of babies due to start around June or July 2021 and had a good number of children on our waiting list due to start in April 2021 when they would be entitled to the three-year funding.

Due to COVID and parents attending the setting, we did not hold a Christmas fete this year, but we did have Christmas parties and fun activities for the children as it had been a tough year for them.

We did have to close rooms at various points throughout the year as due to maintaining bubbles in line with our Covid procedures. We were low in staff and could not maintain ratios. A lot of the staff and children contracted COVID so it was a very hard time. We provided learning packs to the children and had regular contact with the families through telephone calls and doorstep visits to our vulnerable families. We delivered food supplies and essential items.

In April 2021 we employed a new member of staff as numbers were good and we needed to ensure ratios were being met.

We were lucky enough to carry on receiving food donations from the local church to support our vulnerable families and also food vouchers. This was really a great help for them and we were lucky enough to receive a regular drop off from the church. It was so lovely being able to help these families.

We identified that since COVID children returned to nursery with delayed speech and language, so we purchased resources to support this within the nursery. The manager attended a speech and language project, which she implemented what she has learned throughout the setting.

We recently had an Ofsted inspection which we felt went well and should be able to publish the report once we receive it.

Financial review and Reserves policy

During the year, the charity made a deficit of £12,173, which has been deducted from reserves leaving fund balances at 31 August 2021 of £2,165.

The trustees recognise the struggles during the year given the effect of the pandemic on the charity and the parents who have children in the setting. The trustees will continue to keep reserves under close review and have measures in place to ensure the going concern of the charity.

STAR NURSERY AND PLAYSCHOOL

REPORT OF THE TRUSTEES OF STAR NURSERY AND PLAYSCHOOL FOR THE YEAR ENDED 31 AUGUST 2021

Signed on behalf of the Trustees



Alison Sheridan
Chairperson

Date: 31 January 2023

STAR NURSERY AND PLAYSCHOOL

Independent examiner's report to the Trustees of Star Nursery and Playschool

I report to the trustees on my examination of the accounts of Star Nursery and Playschool (the Trust) for the year ended 31 August 2021, which are set out on pages 6 to 13. Since the company'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 because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

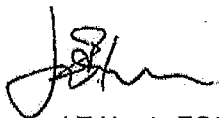
I report in respect of my examination of the Trustee's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement – matter of concern identified

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

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

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



J E Harris FCCA

31 January 2023

Knight Goodhead Chartered Accountants, 7 Bournemouth Road, Chandlers Ford, Eastleigh, Hampshire SO53 3DA

STAR NURSERY AND PLAYSCHOOL

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 AUGUST 2021

(Including Income and Expenditure account)

	Notes	Unrestricted funds £	Restricted funds £	Total funds 2021 £	Total funds 2020 £
INCOME					
Charitable activities	3	54,952	219,799	274,751	300,205
TOTAL INCOME		54,952	219,799	274,751	300,205
EXPENDITURE					
Charitable activities	5	67,125	219,799	286,924	254,005
TOTAL EXPENDITURE		67,125	219,799	286,924	254,005
NET (DEFICIT)/SURPLUS FOR THE YEAR		(12,173)	-	(12,173)	46,200
TOTAL FUND BALANCES BROUGHT FORWARD		14,338	-	14,338	(31,862)
TOTAL FUND BALANCES CARRIED FORWARD		2,165	-	2,165	14,338

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derives from continuing activities.

STAR NURSERY AND PLAYSCHOOL

PRIOR YEAR STATEMENT OF FINANCIAL ACTIVITIES

(Including Income and Expenditure account)

		Notes	Unrestricted funds £	Restricted funds £	Total funds 2020 £
INCOME					
Charitable activities	300,205	3	56,309	243,896	300,205
TOTAL INCOME	300,205		56,309	243,896	300,205
EXPENDITURE					
Charitable activities	254,005	5	10,109	243,896	254,005
TOTAL EXPENDITURE	254,005		10,109	243,896	254,005
NET DEFICIT FOR THE YEAR	46,200		46,200	-	46,200
TOTAL FUND BALANCES BROUGHT FORWARD			(31,862)	-	(31,862)
TOTAL FUND BALANCES CARRIED FORWARD			14,338	-	14,338

STAR NURSERY AND PLAYSCHOOL

REGISTERED NUMBER : 1096370

BALANCE SHEET AT 31 AUGUST 2021

	Notes	£	2021 £	£	2020 £
FIXED ASSETS					
Tangible assets	6		120		477
CURRENT ASSETS					
Debtors	7	8,518		1,207	
Cash at bank and in hand		250		18,346	
		8,768		19,553	
CREDITORS: amounts falling due within one period	8	(6,723)		(5,692)	
NET CURRENT LIABILITIES			2,045		13,861
NET Assets			<u>2,165</u>		<u>14,338</u>
FUNDS					
General funds			2,165		14,338
Restricted funds	9		-		-
TOTAL FUNDS	10		<u>2,165</u>		<u>14,338</u>

The financial statements have been independently examined under the requirements of s.145 of the Charities Act 2011.

Approved by the Trustees on 31 January 2023
and signed on their behalf by

Alison Sheridan

Alison Sheridan
Chair

STAR NURSERY AND PLAYSCHOOL

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2021

1 ACCOUNTING POLICIES

(a) Accounting convention

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective October 2019) - (Charities SORP (FRS 102)).

The charity meets the definition of the public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

The accounts have been prepared on the going concern basis. There are no material uncertainties about the charity's ability to continue other than those identified in the Independent examination report.

(b) Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor.

(c) Income

All income is included in the Statement of Financial Activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Donations and legacies are received by way of grants, donations, legacies and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, when entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Investment income is included when receivable.

Resources are deferred when, at the end of an accounting period, they have been received but the charity has yet to become unconditionally entitled to them.

STAR NURSERY AND PLAYSCHOOL

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2021

f ACCOUNTING POLICIES (continued)

(d) Expenditure

Expenditure is recognised on an accrual basis as a liability is incurred. It includes any VAT paid.

Costs are apportioned in line with the income received from that source during the year.

Charitable activities expenditure comprises of those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly.

(e) Tangible fixed assets

Depreciation is calculated at rates to write off assets over their estimated useful lives as follows:

Nursery equipment - 20% straight line
 Fixtures and fittings - 20% straight line

2 LEGAL STATUS

The charity is unincorporated and was registered on 6 March 2003 with the Charity Commission in England and Wales. The registered number is 1096370. The charity is a public benefit entity.

The principal address of the charity is Chiltern Way, Basingstoke, RG22 5BB.

3 INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted funds	Restricted funds	2021 Total	2020 Total
	£	£	£	£
Charitable activities				
Hampshire County Council early years grant	-	188,729	188,729	205,800
Nursery fees	50,223	-	50,223	54,298
Fundraising	-	-	-	514
Coronavirus Job Retention Scheme	-	17,899	17,899	28,096
Other grants and income	4,729	13,171	17,900	11,497
	54,952	219,799	274,751	300,205

STAR NURSERY AND PLAYSCHOOL

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2021

4 STAFF COSTS	2021	2020
	£	£
Wages and salaries	198,498	187,112
Social security costs	8,246	7,270
Pension	1,978	1,457
	<u>208,722</u>	<u>195,839</u>

The average number of staff employed during the year was 14 (2020: 15). No employee received emoluments of £60,000 or more during this year or the prior year.

During the year or the prior year no trustees received any emolument or were reimbursed for expenditure incurred on behalf of the charity except those disclosed in note 11.

During the year key management were paid total remuneration of £82,263 (2020: £82,138).

5 EXPENDITURE	Unrestricted funds	Restricted funds	2021 Total	2020 Total
	£	£	£	£
Costs directly allocated to activities				
Direct staff costs (see note 4)	-	208,722	208,722	195,839
Activity costs	27,099	-	27,099	6,280
Training and other staff costs	8,278	-	8,278	5,528
	<u>35,377</u>	<u>208,722</u>	<u>244,099</u>	<u>207,647</u>
Support costs allocated to activities				
Rent and rates	21,702	4,293	25,995	25,982
Utilities and other premises costs	913	3,433	4,346	5,183
Depreciation	357	-	357	361
Telephone, website and internet costs	759	2,855	3,614	3,737
Bad debts	(2,565)	-	(2,565)	2,194
Repairs and renewals	133	496	629	487
Other administration costs	5,924	-	5,924	5,168
Bank charges and interest	1,374	-	1,374	1,446
	<u>28,597</u>	<u>11,077</u>	<u>39,674</u>	<u>44,558</u>
Governance costs				
Accountancy and examination fees	3,151	-	3,151	1,800
	<u>67,125</u>	<u>219,799</u>	<u>286,924</u>	<u>254,005</u>

Included within accountancy and examinations fees above are amounts due to the independent examiner in relation to independent examination of £960 (2020: £960).

STAR NURSERY AND PLAYSCHOOL

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2021

6 TANGIBLE FIXED ASSETS	Fixtures and Fittings £	Nursery Equipment £	Total £
Cost			
At 1 September 2020	9,776	6,376	16,152
Additions	-	-	-
At 31 August 2021	9,776	6,376	16,152
Depreciation			
At 1 September 2020	9,321	6,354	15,675
Charge for the year	349	8	357
At 31 August 2021	9,670	6,362	16,032
Net book value			
At 31 August 2021	106	14	120
At 31 August 2020	455	22	477
7 DEBTORS	2021		2020
	£		£
Trade debtors	3,357		330
Other debtors	5,161		877
Prepayments	-		-
8,518	8,518		1,207
8 CREDITORS: amounts falling due within one year	2021		2020
	£		£
Bank overdraft	823		-
Trade creditors	-		1,299
Other creditors	2,734		1,787
Accruals and deferred income	3,166		2,606
6,723	6,723		5,692

STAR NURSERY AND PLAYSCHOOL

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2021

9 RESTRICTED FUNDS

	At beginning of period £	Incoming resources £	Resources expended £	At end of period £
Hampshire County Council Early Years	-	188,729	(188,729)	-
Hampshire County Council - other grants	-	10,171	(10,171)	-
Basingstoke and Dean support	-	3,000	(3,000)	-
Coronavirus Job Retention Scheme	-	17,899	(17,899)	-
	-	219,799	(219,799)	-

Hampshire County Council Early Years

This grant is provided by Hampshire County Council for Early Years education.

10 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Restricted funds £	Total funds 2021 £
Fixed assets	120	-	120
Debtors	8,518	-	8,518
Bank and cash	250	-	250
Creditors	(6,723)	-	(6,723)
	2,165	-	2,165

	Unrestricted funds £	Restricted funds £	Total funds 2020 £
Fixed assets	477	-	477
Debtors	1,207	-	1,207
Bank and cash	18,346	-	18,346
Creditors	(5,692)	-	(5,692)
	14,338	-	14,338

11 RELATED PARTY TRANSACTIONS

During the year one trustee, received remuneration for her work as a practitioner at the nursery. No remuneration was paid for her role as a trustee.

12 COMMITMENTS

At the year end the charity has non-cancellable operating lease commitments, which expire in 2022 totalling £10,389 (2020: £11,138).

STAR PLAYSCHOOL

England & Wales - Charity number 1096370

Accounts

Charity Registration No.

1096370

**STAR NURSERY AND PLAYSCHOOL
ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2020**

STAR NURSERY AND PLAYSCHOOL
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STAR NURSERY AND PLAYSCHOOL

LEGAL AND ADMINISTRATIVE INFORMATION

Star Nursery and playschool is an unincorporated registered charity number 1096370

Trustees Alison Sheridan (Chair)
Michelle Oates
Jenny Busby
Shanel Allthorpe
Emma Butler
Mary Whiteway (appointed September 2019)

Charity number 1096370

Principal address Chiltern Way
Basingstoke
RG22 5BB

Independent Examiner Knight Goodhead Limited
7 Bournemouth Road
Chandler's Ford
Eastleigh
Hampshire
SO53 3DA

Bankers Lloyds Bank Plc
2 Winchester Street
Basingstoke
RG21 7EB

STAR NURSERY AND PLAYSCHOOL

REPORT OF THE TRUSTEES OF STAR NURSERY AND PLAYSCHOOL FOR THE YEAR ENDED 31 AUGUST 2020

Structure, governance and management

Star Nursery and playschool is a charity, governed by a formal constitution. The charity is managed by a committee of which there are four members, a full time Manager, Deputy Manager and a third in charge. Each new committee member has to be elected by two existing committee members. All committee members are given a copy of the Charities constitution and must be DBS cleared to prove their suitability to OFSTED. Committee members are also asked to read the policies of the setting. The committee have regular meetings to discuss the Nursery. The management team work closely with Hampshire County Council and OFSTED to ensure correct policies and procedures are followed within the setting. They ensure staff have the appropriate training and have read all policies/procedures before joining the Setting and are informed of any updates as they are announced. They work closely with the Honeycomb Children's Centre to ensure the best outcomes for the children in the setting. The committee meet regularly to do building risk assessments, daily risk assessments are carried out by management.

Objectives

Star Nursery and Playschool aims to provide a safe and secure environment with lots of available resources for the children to assist with their learning and development.

To ensure all areas of the EYFS are being met.

To build good working relationships with our parents/carers to ensure the best possible outcomes for their children.

To build good working relationships with outside agencies to ensure we are meeting children's individual needs.

To maintain the standards and guidelines set up by OFSTED.

To regularly reflect upon and develop the Nursery.

To ensure all staff attend at least 4 training courses per year.

Main activities undertaken for the public benefit

The Nursery provides spaces for 2, 3 and 4 year old grant funded children. The area in which we are situated is classed as a deprived area. We still have a good number of 2 year olds attending the Nursery. We work closely with Chiltern Primary School to ensure smooth transitions for our school leavers, the reception teacher visits the children once a week through July to help with the transition period, the children also visit the school throughout this time. TPA's are done with the school by the SEN for the children who need extra support, this gives the school a bit of background on the child and what they may need to put into place to ensure a smooth transition.

Policies are updated regularly and kept in our reception area where parents can access them.

STAR NURSERY AND PLAYSCHOOL

REPORT OF THE TRUSTEES OF STAR NURSERY AND PLAYSCHOOL FOR THE YEAR ENDED 31 AUGUST 2020

Summary of the main achievements of the charity during the year

In September 2019 we had a good intake of children. We had children on the waiting list to start in January 2020 and April 2020 when they would be entitled to grant funding.

In December 2020 we held our annual Christmas concert for the parents and carers of the children attending Star Nursery. Afterwards we held a raffle and had various Christmas stalls to raise funds to go towards new resources for the children in the nursery. Lots of items needed renewing due to wear and tear. We noticed that the new resources were most needed in physical areas, so most of the money raised went towards this.

We closed in March 2020 due to COVID. All staff were furloughed except for the manager and deputy manager who were able to work from home. We were able to keep in touch with our parents and carers to ensure they were all doing OK and took food parcels to our more vulnerable families. We put lots of activities and ideas of things to do at home on our Facebook page for the parents and carers during this difficult time. We sent out school packs and transition books for the children who would be going to school in September 2020.

We reopened in June 2020. Numbers were low as lots of parents and carers were worried about sending their children in. We were lucky enough to still be able to claim the grant funding for these children. Some staff members were still on furlough due to low numbers and one staff member shielding.

We were grateful to be considered by a local church for food parcel deliveries on a weekly basis. This continued throughout the year and is helping lots of vulnerable families. This works alongside our food bank that we created at the nursery. We were also entitled to purchase food vouchers for our parents and carers who met the criteria (2 year funded and EYPP children) through Hampshire County Council to help them through this difficult time. We received a £10,000 discretionary grant in July 2020 from Basingstoke and Deane and £500 grant to go towards new books for the children.

Financial review and Reserves policy

During the year, the charity made a surplus of £46,200, which has returned fund balances to a positive position of £14,338. Since the latest very pleasing OFSTED grading, funding has increased and so have the number of children.

The trustees are pleased with the result for the year especially given the effect of the pandemic on the charity and the parents who have children in the setting. The trustees will continue to keep reserves under close review and have measures in place to ensure the going concern of the charity.

STAR NURSERY AND PLAYSCHOOL

REPORT OF THE TRUSTEES OF STAR NURSERY AND PLAYSCHOOL FOR THE YEAR ENDED 31 AUGUST 2020

Covid 19

At the date of signing this report, the country is gradually returning to a sense of normality, but many are cautious about the autumn/winter ahead. The trustees and management team continue with procedures in line with the guidelines issued by the government and are constantly monitoring the use of financial resources.

Signed on behalf of the Trustees



Alison Sheridan, Chairperson

Date: 4 October 2021

STAR NURSERY AND PLAYSCHOOL

Independent examiner's report to the Trustees of Star Nursery and Playschool

I report to the trustees on my examination of the accounts of Star Nursery and Playschool (the Trust) for the year ended 31 August 2020, which are set out on pages 6 to 13. Since the company'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 because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011('the Act').

I report in respect of my examination of the Trustee's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement – matter of concern identified

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

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

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



J E Harris FCCA

4 October 2021

Knight Goodhead Chartered Accountants, 7 Bournemouth Road, Chandlers Ford, Eastleigh, Hampshire SO53 3DA

STAR NURSERY AND PLAYSCHOOL

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 AUGUST 2020

(Including Income and Expenditure account)

	Notes	Unrestricted funds £	Restricted funds £	Total funds 2020 £	Total funds 2019 £
INCOME					
Charitable activities	3	56,309	243,896	300,205	245,343
TOTAL INCOME		56,309	243,896	300,205	245,343
EXPENDITURE					
Charitable activities	5	10,109	243,896	254,005	253,850
TOTAL EXPENDITURE		10,109	243,896	254,005	253,850
NET SURPLUS FOR THE YEAR		46,200	-	46,200	(8,507)
TOTAL FUND BALANCES BROUGHT FORWARD		(31,862)	-	(31,862)	(23,355)
TOTAL FUND BALANCES CARRIED FORWARD		14,338	-	14,338	(31,862)

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derives from continuing activities.

STAR NURSERY AND PLAYSCHOOL

PRIOR YEAR STATEMENT OF FINANCIAL ACTIVITIES

(Including Income and Expenditure account)

	Notes	Unrestricted funds £	Restricted funds £	Total funds 2019 £
INCOME				
Charitable activities	3	65,015	180,328	245,343
TOTAL INCOME		65,015	180,328	245,343
EXPENDITURE				
Charitable activities	5	73,522	180,328	253,850
TOTAL EXPENDITURE		73,522	180,328	253,850
NET DEFICIT FOR THE YEAR		(8,507)	-	(8,507)
TOTAL FUND BALANCES BROUGHT FORWARD		(23,355)	-	(23,355)
TOTAL FUND BALANCES CARRIED FORWARD		(31,862)	-	(31,862)

STAR NURSERY AND PLAYSCHOOL

REGISTERED NUMBER : 1096370

BALANCE SHEET AT 31 AUGUST 2020

	Notes	£	2020 £	£	2019 £
FIXED ASSETS					
Tangible assets	6		477		838
CURRENT ASSETS					
Debtors	7	1,207		4,915	
Cash at bank and in hand		18,346		298	
		<u>19,553</u>		<u>5,213</u>	
CREDITORS: amounts falling due within one period					
	8	<u>(5,692)</u>		<u>(37,913)</u>	
NET CURRENT LIABILITIES			13,861		(32,700)
NET Assets			<u>14,338</u>		<u>(31,862)</u>
FUNDS					
General funds			14,338		(31,862)
Restricted funds	9		-		-
TOTAL FUNDS			<u>14,338</u>		<u>(31,862)</u>

The financial statements have been independently examined under the requirements of s.145 of the Charities Act 2011.

Approved by the Trustees on 4 October 2021
and signed on their behalf by



Alison Sheridan
Chair

STAR NURSERY AND PLAYSCHOOL

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2020

1 ACCOUNTING POLICIES

(a) Accounting convention

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective October 2019) - (Charities SORP (FRS 102)).

The charity meets the definition of the public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

The accounts have been prepared on the going concern basis. There are no material uncertainties about the charity's ability to continue other than those identified in the Independent examination report.

(b) Fund accounting

- Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.
- Restricted funds are subjected to restrictions on their expenditure imposed by the donor.

(c) Income

All income is included in the Statement of Financial Activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Donations and legacies are received by way of grants, donations, legacies and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, when entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Investment income is included when receivable.

Resources are deferred when, at the end of an accounting period, they have been received but the charity has yet to become unconditionally entitled to them.

STAR NURSERY AND PLAYSCHOOL

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2020

1 ACCOUNTING POLICIES (continued)

(d) Expenditure

Expenditure is recognised on an accrual basis as a liability is incurred. It includes any VAT paid.

Costs are apportioned in line with the income received from that source during the year.

Charitable activities expenditure comprises of those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly.

(e) Tangible fixed assets

Depreciation is calculated at rates to write off assets over their estimated useful lives as follows:

Nursery equipment - 20% straight line

Fixtures and fittings - 20% straight line

2 LEGAL STATUS

The charity is unincorporated and was registered on 6 March 2003 with the Charity Commission in England and Wales. The registered number is 1096370. The charity is a public benefit entity.

The principal address of the charity is Chiltern Way, Basingstoke, RG22 5BB.

3 INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted funds £	Restricted funds £	2020 Total £	2019 Total £
Charitable activities				
Hampshire County Council early years grant	-	205,800	205,800	180,328
Nursery fees	54,298	-	54,298	65,015
Fundraising	514	-	514	-
Coronavirus Job Retention Scheme	-	28,096	28,096	-
Other grants and income	1,497	10,000	11,497	-
	<u>56,309</u>	<u>243,896</u>	<u>300,205</u>	<u>245,343</u>

STAR NURSERY AND PLAYSCHOOL

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2020

4 STAFF COSTS	2020	2019
	£	£
Wages and salaries	187,112	188,071
Social security costs	7,270	7,843
Pension	1,457	1,272
	<u>195,839</u>	<u>197,186</u>

The average number of staff employed during the year was 15 (2019: 14). No employee received emoluments of £60,000 or more during this year or the prior year.

During the year or the prior year no trustees received any emolument or were reimbursed for expenditure incurred on behalf of the charity except those disclosed in note 11.

During the year key management were paid total remuneration of £82,138 (2019: £87,614).

5 EXPENDITURE	Unrestricted funds	Restricted funds	2020 Total	2019 Total
	£	£	£	£
Costs directly allocated to activities				
Direct staff costs (see note 4)	-	195,839	195,839	197,186
Activity costs	-	6,280	6,280	5,700
Training and other staff costs	-	5,528	5,528	5,147
	-	<u>207,647</u>	<u>207,647</u>	<u>208,033</u>
Support costs allocated to activities				
Rent and rates	1,537	24,445	25,982	27,439
Utilities and other premises costs	985	4,198	5,183	3,672
Depreciation	361	-	361	522
Telephone, website and internet costs	711	3,026	3,737	4,281
Bad debts	2,194	-	2,194	1,620
Repairs and renewals	93	394	487	32
Other administration costs	982	4,186	5,168	5,500
Bank charges and interest	1,446	-	1,446	1,486
	<u>8,309</u>	<u>36,249</u>	<u>44,558</u>	<u>44,552</u>
Governance costs				
Accountancy and examination fees	1,800	-	1,800	1,265
	<u>10,109</u>	<u>243,896</u>	<u>254,005</u>	<u>253,850</u>

Included within accountancy and examinations fees above are amounts due to the independent examiner in relation to independent examination of £960 (2019: £960).

STAR NURSERY AND PLAYSCHOOL

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2020

6 TANGIBLE FIXED ASSETS	Fixtures and Fittings £	Nursery Equipment £	Total £
Cost			
At 1 September 2019	9,776	6,376	16,152
Additions	-	-	-
At 31 August 2020	<u>9,776</u>	<u>6,376</u>	<u>16,152</u>
Depreciation			
At 1 September 2019	8,968	6,346	15,314
Charge for the year	353	8	361
At 31 August 2020	<u>9,321</u>	<u>6,354</u>	<u>15,675</u>
Net book value			
At 31 August 2020	<u>455</u>	<u>22</u>	<u>477</u>
At 31 August 2019	<u>808</u>	<u>30</u>	<u>838</u>
7 DEBTORS	2020		2019
	£		£
Trade debtors	330		4,633
Other debtors	877		-
Prepayments	-		282
	<u>1,207</u>		<u>4,915</u>
8 CREDITORS: amounts falling due within one year	2020		2019
	£		£
Bank overdraft	-		19,636
Trade creditors	1,299		4,138
Other creditors	1,787		7,563
Accruals and deferred income	2,606		6,576
	<u>5,692</u>		<u>37,913</u>

STAR NURSERY AND PLAYSCHOOL

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2020

9 RESTRICTED FUNDS

	At beginning of period £	Incoming resources £	Resources expended £	At end of period £
Hampshire County Council Early Years	-	205,800	(205,800)	-
Basingstoke and Dean support	-	10,000	(10,000)	-
Coronavirus Job Retention Scheme	-	28,096	(28,096)	-
	-	243,896	(243,896)	-

Hampshire County Council Early Years

This grant is provided by Hampshire County Council for Early Years education.

10 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Restricted funds £	Total funds 2020 £
2020			
Fixed assets	477	-	477
Debtors	1,207	-	1,207
Bank and cash	18,346	-	18,346
Creditors	(5,692)	-	(5,692)
	14,338	-	14,338

	Unrestricted funds £	Restricted funds £	Total funds 2019 £
2019			
Fixed assets	838	-	838
Debtors	4,915	-	4,915
Bank and cash	298	-	298
Creditors	(37,913)	-	(37,913)
	(31,862)	-	(31,862)

11 RELATED PARTY TRANSACTIONS

During the year one trustee, received remuneration for her work as a practitioner at the nursery. No remuneration was paid for her role as a trustee.

12 COMMITMENTS

At the year end the charity has non-cancellable operating lease commitments, which expire in 2022 totalling £11,138 (2019: £21,527).

13 POST BALANCE SHEET EVENTS - COVID 19

At the date of approving the accounts, the trustees are relieved that the financial strains arising from the pandemic have reduced but they are still wary that covid could still impact the economy and the charity for some time to come.