

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

A handwritten signature in blue ink, appearing to read 'Alison Sheridan'.

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').

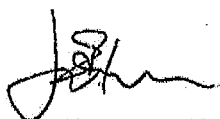
I report in respect of my examination of the Trustee's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

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						
3	Charitable activities	3	54,952	219,799	274,751	300,205
	TOTAL INCOME		54,952	219,799	274,751	300,205
EXPENDITURE						
5	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

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	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	8,248	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	16,152	9,776	6,376	16,152
Additions	-	-	-	-
At 31 August 2021	16,152	9,776	6,376	16,152
Depreciation				
At 1 September 2020	15,675	9,321	6,354	15,675
Charge for the year	357	349	8	357
At 31 August 2021	16,032	9,670	6,362	16,032
Net book value				
At 31 August 2021	120	106	14	120
At 31 August 2020	477	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 £
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 £
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).