

# SAMUELS CHRISTIAN NURSERY

England & Wales · Charity number 1105744

## Details

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**Status** Registered

**Legal form** Charitable company

**Company number** [05212148](#)

**Registered** 2004-09-06

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

## Contact

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**Address** Broadmead Community Church  
Broadmead Avenue  
Northampton  
NN3 2QY

**Phone** 01604 968310

**Email** [samuels@broadmead.org.uk](mailto:samuels@broadmead.org.uk)

**Website** <http://www.samuelsnursery.co.uk>

## Activities

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**Objects:** TO ADVANCE EDUCATION IN ACCORDANCE WITH CHRISTIAN PRINCIPALS BY SUCH MEANS AS THE TRUSTEES MAY CONSIDER APPROPRIATE INCLUDING BY MEANS OF ESTABLISHING AND OPERATING ANY EDUCATIONAL ESTABLISHMENT OR ESTABLISHMENTS IN NORTHAMPTON AND IN SUCH OTHER PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES MAY FROM TIME TO TIME THINK FIT AND PARTICULARLY BY PROVIDING CHRISTIAN-BASED HIGH QUALITY EARLY-YEARS EDUCATION AS A SERVICE TO THE LOCAL COMMUNITY TOGETHER WITH PARENTING SUPPORT FOR THE FAMILIES INVOLVED.

**Activities:** Providing and developing Christian Early Years Education for the local community

## Classification

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

## Geography

- **Area of benefit:** IN NORTHAMPTON AND IN SUCH OTHER PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES MAY FROM TIME TO TIME THINK FIT
- Northamptonshire

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-08-31	£150,101	£150,140	-	-
2023-08-31	£138,899	£127,096	-	-
2022-08-31	£107,123	£100,903	-	-
2021-08-31	£105,628	£111,577	-	-
2020-08-31	£95,262	£91,028	-	-

## Trustees

Name	Role	Appointed
MR J R DITCHBURN	Chair	
JOAN SLATER		
Kirsten Joy Mistry		2025-05-10

**SAMUELS CHRISTIAN NURSERY**

England & Wales - Charity number 1105744

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# Accounts

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**SAMUELS CHRISTIAN NURSERY**  
(Company limited by guarantee)

Report and Financial Statements

Period ended: 31<sup>st</sup> August 2024

Charity No: 1105744  
Company No: 5212148

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## LEGAL AND ADMINISTRATIVE INFORMATION

### *Status*

The organisation is a charitable company limited by guarantee, incorporated on 23<sup>rd</sup> August 2004 and registered as a charity on 31<sup>st</sup> August 2004 and its operations include nursery facilities.

The company has to comply with both the Companies Act 2006 and the SORP 2005.

The company was established under a Memorandum of Association, which established the objects and powers of the charitable company and is governed under its Articles of Association. Under those Articles, the Trustees are elected at the AGM to serve a period of 3 years, subject to ratification at each AGM.

### **Trustees**

Mr John Ditchburn, Director & Chair

Mrs Joan Slater, Director

Mrs Louisa Russell, Director

Mrs Donna Knight, Director

### *Registered Office and Operation Address*

Broadmead Community Church, Broadmead Avenue, Northampton, NN3 2QY

### **Chief Executive Officer (Nursery Manager)**

Zoe Sanders

### **Finance and Administration**

Mahnaz Ghavam

### *Independent Examiner*

Esther Veal

### *Bankers*

Caf Bank Ltd, 25 Kings Hill Avenue, Kings Hill, West Malling, Kent, ME19 4JQ

### *Solicitors*

Hewitsons, York Road, Northampton.

## **Chair of Trustees Report: John Ditchburn**

The academic year 2023-24 has seen Samuels maintain its position as a provider of quality early years education in the Abington and Eastfield area of Northampton. Numbers of children on roll have been maintained with the nursery running at close to capacity for many sessions. The incremental steps towards capacity have been important as we aim to maximise income to maintain the financial viability of the Nursery.

Last year's annual report highlighted the financial progress of the business with the achievement of our historical reserve fund figure of £28,700. A review of the working reserve by our finance administrator, has shown that due to inflation, we now need to raise our reserve to £45K in order to provide 3 months running costs for the Nursery; we are working towards this goal. Our end of year figures in this report show that we ended our financial year with £28,200 in reserve, comprising of £18,200 in our current account and £10,000 which is held in a newly opened interest savings account with CAF bank. Our total funds have not increased year-on-year. This is primarily the result of increases in staffing costs during the year due to unexpected cover needs, together with tightening margins and smaller funding increases from West Northants Council.

Samuels has greatly benefitted from its partnership with Broadmead Community Church through the years, most notably in the provision of excellent purpose-built accommodation for the Nursery. The church has not required rental payments from the Nursery, and this has made our financial model workable. We continue to be very grateful to the church for this provision. The Trustees have been pleased to begin to repay this generosity in small measure through making monthly donations of £200 to the church, which we hope to increase as we draw closer to our Reserve.

The Trustees have worked with our manager Zoe Sanders through the year to strengthen the staffing body individually and corporately, encouraging staff development. In September, Louisa facilitated a weekend training day on Emotion Coaching delivered in association with Northamptonshire Health Care Foundation Trust. This training raised awareness of how to develop children's emotional wellbeing and the role this can play in encouraging positive behaviour and wellbeing. We have continued to maintain our focus on safeguarding with trustees attending a staff meeting examining a safeguarding case study with a focus on improving practice. Annual staff appraisals took place in June and July with a trustee in attendance. The Trustees are grateful to Zoe for her selfless work on behalf of the Nursery as she has sought to navigate the academic year.

The latter part of the year presented challenges for the staffing body, which Zoe worked closely with the Trustees to manage effectively. The experience has highlighted the need for us access consultancy support in order to enhance our approach to safeguarding and human resource management and to provide the best insight and perspectives. Initiatives relating to these aspects will be rolled out during the coming academic year.

The Trustees are very grateful to the staff of Samuels for their continued hard work on behalf of the Nursery. We are very aware of their wholehearted commitment to the vision and values of Samuels and look to move forward together to embody this for the good of children and families in our community in the coming year. We continue to place our trust in the living rock beneath our feet.

John Ditchburn  
Chair of Trustees



## **Manager's Report 2023-2024: Zoe Sanders**

We began the year with 18 children on roll which steadily increased and in January we had 27 children on roll with lots of enquiries placed in the waiting list. January to April saw more under three's join us and by the end of the academic year our numbers on roll reached 42.

We started the year by utilising more management functions available to us on the Tapestry system. I have set up the booking system for each child on roll, creating a much more reliable register system. Our Finance Co-ordinator has utilised the invoices system and this has been extremely beneficial to us as this is now a much more streamlined process.

Due to numbers increasing throughout the year, in January 2024 we advertised for a further member of staff on a fixed-term contract, and this led us to take on a practitioner qualified to Level 6, who was supporting at Broadmead 'Little Stars' group as a volunteer. This staff member has proved to be a valuable member of the team who is highly qualified and knowledgeable.

All staff continued their professional development by attending Emotion Coaching, facilitated by one of our Trustees, in association with Northamptonshire Health Care Foundation Trust. This training raised awareness of how to develop children's emotional wellbeing.

We have continued to focus on safeguarding, with Trustees joining staff to examine a safeguarding case study to further improve our practice. All staff updated their safeguarding training, Fire Marshall training and the Manager and Deputy attended Designated Safeguarding Lead training.

During the Spring we held an open day event which helped us secure more registrations for September and took part in the Broadmead Community Festival with stalls and games for the children. We have been busy building on our connection within the community, through visits to a local care home with the children, delivering flowers to local homes as random acts of kindness and litter picking in the local community.

We have had fantastic support from a parent with organising fundraising events throughout the year and raised a total of £254.80 through cake sales, book sales and a raffle. This helped to fund a visit from 'Ark Farm' to the nursery, bringing the animals to us for the children to meet and have the opportunity to interact with the animals through a hands-on experience.

We were presented with some challenges towards the latter part of the year that required me and the Trustees to work together to manage effectively. These challenges have highlighted the need for future human resource support to be put in place.

I am very grateful for the staff's continued hard work and dedication to Samuels and their commitment to ensuring our children are nurtured and given the opportunity to experience awe and wonder through the activities and experiences that enhance their learning and development and help them reach their full potential.

Zoe Sanders  
Nursery Manager

## **Background to the Constitution of Samuels and its History as a Charity**

### **Constitution**

Details of Samuels Constitution are described in the Charity Memorandum and Articles of Association, are available for viewing, on request, from Samuels Office. These form the legal basis for the operation of the Nursery. In summary, the Constitution of Samuels serves to give a foundation for the on-going work of the Nursery in providing and developing excellence in early years education. It also provides a framework of accountability to the Charity Commission, Companies' House [Samuels is a Charitable Company Limited by Guarantee], West Northants County Council, the Church and Parents.

### **The Establishment of a Governing Body, Trustees and Directors for Samuels**

Prior to 2002, Samuels operated under the auspices of Broadmead Baptist Church, with governance being informally exercised by the 'Samuels Advisory Team', comprised of representatives from Nursery Staff, parents, former parents, the Church Eldership and individuals who had come to support the vision of Samuels over the years.

Samuels was established as a Charitable Company in 2004, suggested the appointment of three members of the existing Governing Body to act as Trustees and Directors of the Company. These posts are subject to election every 3 years. The Trustees and Directors of Samuels at the present time are John Ditchburn (Senior Teacher for Year 13 at Guilsborough Academy in Northamptonshire), Joan Slater (retired nurse), and Louisa Russell (Head of Service, 0-19, Children's Universal Services, Northamptonshire Healthcare Foundation Trust), Donna Knight (SEND Teaching Assistant).

Trustees' meetings take place once a term. Trustees also meet to respond to the operational needs in the Nursery as required; the primary concern of the Trustees is safeguarding and financial oversight, educational quality and ensuring that decision-making is in line with the aims and goals of the charity.

## **Methods for Recruitment and Appointment of New Trustees**

The trustee body of Samuels Christian Nursery is small, as befits the size of the charity. The trustees are mindful of the need to ensure succession. All previous and existing trustees have been appointed in accordance with the charity's governing documents. They share the objectives of the charity and are or have been members of Broadmead Community Church (formerly Broadmead Baptist Church). The trustees regularly revisit the appointment of new trustees and potential candidates who have demonstrated the skills, attributes and the ability to shoulder responsibility and may be approached following discussion amongst the existing trustees. Should the person approached be willing to serve, they will be appointed by the existing trustees subject to required DBS checks.

## **Public Benefit Statement**

Evidence from Ofsted clearly shows that faith schools add the greatest value in terms of achievement to the students they educate. Key educational research over the last 20 years, e.g. by Gardner et. al., has shown that strong emotional intelligence is the foundation of all children's learning. More recently, the focus of academic research has turned to the importance of strong spiritual intelligence in learning and its relationship to emotional intelligence.

Neither of these findings is a surprise. Jesus was very clear about the need of every person to build their lives upon the certainty of faith in him. He was also direct about "letting little children come to him". When Ruth Andrews [Founder] first had a vision of providing excellent Christian early years education for the community around Broadmead Baptist Church, she was motivated by the desire to provide children with an early education surrounded by an awareness of God. Numerous documented testimonies since this time, provide increasing evidence of the fulfilment of this vision in the local community and beyond.

Samuels Christian Nursery continues to provide high quality early years education to children and families of all faiths and none benefitting the local community in the Broadmead area of Northampton. The Nursery is currently rated "Good" by Ofsted in terms of the quality of provision it offers.

## **Policy on reserves**

Samuels Christian Nursery aims to maintain a Reserve to cover 3 months running costs of the Nursery. This is regularly re-assessed and currently stands at £40,000, growing with inflation over recent years.

The Nursery is working towards restoring this reserve and has a savings account with CAF Bank to assist in this goal. Samuels Trustees will at times designate funds from unrestricted reserves for significant project costs or replacement of major assets.

## **Compliance and Approval Signature**

This report has been prepared in accordance with the Statement of Recommended Practice – Accounting and Reporting by Charities and in accordance with the special provisions of part XV of the Companies Act 2006 and 2015 relating to small companies.

Approved by the Trustees on 1<sup>st</sup> February 2025 and signed on their behalf by:



John Ditchburn

**Director and Chair of Trustees**

## Report of the Independent Examiner.

To the Trustees of Samuels Christian Nursery.

On the Accounts For The Period Ended 31 August 2024

I report on the accounts of the company for the year ended 31<sup>st</sup> August 2024, which are set out on pages 10-15.

### *Respective Responsibilities of Trustees and Examiner*

The Trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The Trustees consider that an audit is not required for this year under section 43(2) of the Charities Act 1993 (the 1993 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 43 of the 1993 Act;
- to follow the procedures laid down in the general directions given by the Charity Commission under section 43(7)(b) of the 1993 Act; and
- to state whether particular matters have come to my attention.

### **Basis of Independent Examiner's Statement.**

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

### **Independent Examiner's Statement.**

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

1. which gives me reasonable cause to believe that in any material respect the requirements:
  - to keep accounting records in accordance with section 386 of the Companies Act 2006; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:  Date: 3.2.25

Name: ESTHER NEAL

Relevant Professional Qualification or Body: FCCA

**Samuels Christian Nursery**  
**Statement of Financial Activities**  
For the period from 01 September 2023 to 31 August 2024

	Unrestricted funds	Designated funds	Restricted funds	Total funds	Prior year total funds
Income and endowments from:					
Donations and legacies	3,671.69	-	-	3,671.69	6,349.63
Other trading activities	12,745.75	-	-	12,745.75	9,613.00
Investments	231.68	-	-	231.68	46.19
Income from charitable activities	118,365.69	15,086.06	-	133,451.75	122,889.96
<b>Total income</b>	<b>135,014.81</b>	<b>15,086.06</b>	<b>-</b>	<b>150,100.87</b>	<b>138,898.78</b>
Expenditure on:					
Costs of generating funds	-	-	-	-	-
Costs of generating voluntary income	840.76	-	-	840.76	569.16
Expenditure on charitable activities	131,089.32	17,629.29	-	149,247.34	126,298.40
Other expenditure	580.47	-	-	580.47	228.44
<b>Total expenditure</b>	<b>132,510.55</b>	<b>17,629.29</b>	<b>-</b>	<b>150,139.84</b>	<b>127,096.00</b>
<b>Net income / (expenditure) resources before transfer</b>	<b>2,504.26</b>	<b>-2,543.23</b>	<b>-</b>	<b>-38.97</b>	<b>11,802.78</b>
Transfers:					
Gross transfers between funds - in	-	-	-	-	-
Gross transfers between funds - out	-	-	-	-	-
Other recognised gains / losses					
Gains/losses on investment assets	-	-	-	-	-
Gains on revaluation, fixed assets, charity's own use	-	-	-	-	-
<b>Net movement in funds</b>	<b>2,504.26</b>	<b>-2,543.23</b>	<b>-</b>	<b>-38.97</b>	<b>11,802.78</b>
Reconciliation of funds					
<b>Total funds brought forward</b>	<b>27,091.27</b>	<b>1,468.42</b>	<b>338.26</b>	<b>28,897.95</b>	<b>17,095.17</b>
<b>Total funds carried forward</b>	<b>29,595.53</b>	<b>-1,074.81</b>	<b>338.26</b>	<b>28,855.98</b>	<b>28,897.95</b>

The Statement of Financial activities include all gains and losses in the year.  
All incoming resources and resources used derive from continuing activities.

Samuels Christian Nursery

Balance Sheet as at 31 August 2024

	As at 31/08/2024 £	As at 31/08/2023 £
<b>Fixed assets</b>	-	-
<b>Current assets</b>		
Debtors	528.73	504.59
Cash At Bank And In Hand	28,330.25	29,033.84
	<b>28,858.98</b>	<b>29,538.43</b>
<b>Liabilities</b>		
Creditors: Amounts Falling Due In One Year	-	640.48
	-	<b>640.48</b>
<b>Total assets less current liabilities</b>	<b>28,858.98</b>	<b>28,897.95</b>
<b>Reserves</b>		
Excess/(deficit) to date	-38.97	19,129.59
Starting balances	28,897.95	9,768.36
<b>Total Reserves</b>	<b>28,858.98</b>	<b>28,897.95</b>
<b>Represented by Funds</b>		
General (Unrestricted)	29,595.53	27,091.27
Designated	-1,074.81	1,468.42
Restricted	338.26	338.26
<b>Total</b>	<b>28,858.98</b>	<b>28,897.95</b>

For the year ending 31/08/24 the company was entitled to exemption from audit under section 477 (2) of the Companies Act 2006 relating to small companies.

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

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

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

Approved by the trustees on 1<sup>st</sup> February 2025 and signed on its behalf by:



Mr John Ditchburn (Chair of Trustees)

**Notes forming part of the financial statements for the year ended  
31 August 2024**

**Accounting policies**

- (a) The financial statements have been prepared under the historical cost convention, in accordance with SORP 2015, the Companies Act 2006, and the Accounting and Reporting by Charities issued March 2008.
- (b) Voluntary income is received by the way of donations and gifts and is included in full in the Statement of Financial Activities when receivable. The value of services provided by volunteers has not been included.
- (c) Grants, including grants for the purchase of fixed assets, are recognised in full in the Statement of Financial Activities in the year in which they are receivable.
- (d) Incoming resources is included when receivable.
- (e) Resources expended are recognised in the period in which they are incurred. Resources expended include attributable VAT which cannot be recovered.
- (f) Unrestricted funds are donations and other incoming resources receivable or generated for the objects of the charity without further specified purpose and are available as general funds.
- (g) Designated funds are unrestricted funds earmarked by the trustees for particular purposes.
- (h) Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund, together with a fair allocation of management and support costs.

**Analysis of Income and Expenditure  
01 September 2023 to 31 August 2024**

	General	Designated	Restricted	This year	Last year
<b>Income</b>					
<b>Donations and legacies</b>					
Income from supporters	3,011.20	-	-	3,011.20	5,999.98
Voluntary SNACK Contributions	136.25	-	-	136.25	191.5
Income from the public	-	-	-	-	73
Income from businesses	524.24	-	-	524.24	85.15
	<b>3,671.69</b>	<b>-</b>	<b>-</b>	<b>3,671.69</b>	<b>6,349.63</b>
<b>Other trading activities</b>					
Trading income - fees	12,700.75	-	-	12,700.75	9,543.00
Sale of goods	5	-	-	5	32.5
Income from snacks	10	-	-	10	37.5
Sales of bought in goods	30	-	-	30	-
	<b>12,745.75</b>	<b>-</b>	<b>-</b>	<b>12,745.75</b>	<b>9,613.00</b>
<b>Investments</b>					
Interest income	231.68	-	-	231.68	46.19
	<b>231.68</b>	<b>-</b>	<b>-</b>	<b>231.68</b>	<b>46.19</b>
<b>Income from charitable activities</b>					
1112 - Income from government bodies - NCC 2, 3	114,600.12	1,452.33	-	116,052.45	101,275.24
1113 - Income from Gov. Initiatives - DPRVTN, SE	3,689.57	13,453.93	-	17,143.50	21,215.72
Income from fundraising and events	76	179.8	-	255.8	399
	<b>118,365.69</b>	<b>15,086.06</b>	<b>-</b>	<b>133,451.75</b>	<b>122,889.96</b>
<b>Income Grand Totals</b>	<b>135,014.81</b>	<b>15,086.06</b>	<b>-</b>	<b>150,100.87</b>	<b>138,898.78</b>
<b>Expenditure</b>					
<b>Costs of generating funds</b>					
Cost of raising funds	10.56	-	-	10.56	36.56
Staff Training	759.4	-	-	759.4	532.6
Fundraising publicity costs	70.8	-	-	70.8	-
	<b>840.76</b>	<b>-</b>	<b>-</b>	<b>840.76</b>	<b>569.16</b>
<b>Expenditure on charitable activities</b>					
EYPP Expenditure	1,636.85	662.1	-	2,298.95	966.53
Donations	-	-	-	-	200
Supply of services	738.87	-	-	738.87	146.8
Purchase of goods	638.08	264.99	-	903.07	5,822.23
Audit costs	-	-	-	-	100
Legal advice	22.78	-	-	22.78	-
Cost of employment	429.05	-	-	429.05	308.92
Salaries	115,839.99	16,702.20	-	132,542.19	109,578.76
Office costs	325.21	-	-	325.21	458.75
Nursery supplies	1,485.54	-	-	1,485.54	1,670.75
Communications costs	10	-	-	10	23.78
Milk & snacks	616.92	-	-	616.92	605.35
Insurance	768.54	-	-	768.54	740.04
Staff pensions	3,141.78	-	-	3,141.78	2,341.21
Subscriptions	3,035.71	-	-	3,035.71	2,782.53
Sundry expenses	-	-	-	-	84.75
Goodwill Payments for Services	2,400.00	-	-	2,400.00	408
Staff expenses	580.47	-	-	580.47	228.44
<b>Expenditure: Grand Totals</b>	<b>132,510.55</b>	<b>17,629.29</b>	<b>-</b>	<b>150,139.84</b>	<b>127,096.00</b>

## Staff costs

	<b>Total 2024 £</b>	<b>Total 2023 £</b>
Salaries and Wages	121,048.70	101,214.65
Tax paid by staff	8,075.80	5,966.60
National insurance by employee	2,531.91	2,031.51
NI by employer after £5000 allowance	867.71	
<b>Total</b>	<b>132,524.19</b>	<b>109,578.76</b>
Staff pensions	3,141.78	2,341.21
<b>Total Staff cost</b>	<b>135,665.97</b>	<b>111,919.97</b>

No employee received emoluments of more than £60,000.

The weekly number of employees during the year, was as follows:

	<b>2023-4</b>	<b>2022-3</b>
Manager	1	1
Deputy Manager	1	1
3 <sup>rd</sup> in Charge L3	1	1
Early years L3 and Admin	1	1
Early years L3	2	1
Early years in training L3	1	1
Nursery Support	3	2
Early years L2	0	0
Finance	1	1
Apprentice	0	0
	<b>11</b>	<b>9</b>

## Taxation

The Charitable Company is exempt from corporation tax on its charitable activities.

<b>Debtors</b>	<b>Total 2024 £</b>	<b>Total 2023 £</b>
Other Debtors and prepayments	528.73	504.59
<b>Total</b>	<b>528.73</b>	<b>504.59</b>

<b>Creditors</b>	<b>Total 2024 £</b>	<b>Total 2023 £</b>
Other creditors and accruals	-	640.48
<b>Total</b>	<b>-</b>	<b>640.48</b>

**Samuels Christian Nursery**  
**Fund summary**  
**01 September 2023 to 31 August 2024**

<b>Represented by Unrestricted</b>	Unrestricted - General Fund	29,595.53	27,091.27
<b>Designated</b>	Designated - DEPRIVATION SUPPLEMENT	8.99	8.99
	Designated - Furniture, equipment, uniforms	1,022.97	843.17
	Designated - SAT TEAM	315.37	315.37
	Designated - SEN - NCC FUNDING	-2,422.14	300.89
<b>Restricted</b>	Restricted - SAMUELS RESERVE	0.63	0.63
	Restricted - Outside area	275.83	275.83
	Restricted - Ci2eye	61.8	61.8
<b>Fund Totals</b>		<b>28,858.98</b>	<b>28,897.95</b>

**Samuels Christian Nursery**  
**Fund movement summary**  
**Selected period: 01 September 2023 to 31 August 2024**

Fund	Fund balances brought forward	Incoming Resources	Outgoing Resources	Fund balances Carried forward
DEPRIV - DEPRIVATION SUPPLEMENT	8.99	-	-	8.99
FEU - Furniture, equipment, uniforms	843.17	179.8	-	1,022.97
RESERVE - SAMUELS RESERVE	0.63	-	-	0.63
SATTEAM - SAT TEAM	315.37	-	-	315.37
SEN - SEN - NCC FUNDING	300.89	14,906.26	17,629.29	-2,422.14
General - General fund	27,091.27	135,014.81	132,510.55	29,595.53
Garden - Outside area	275.83	-	-	275.83
Ci2eye - Ci2eye	61.8	-	-	61.8
<b>Totals</b>	<b>28,897.95</b>	<b>150,100.87</b>	<b>150,139.84</b>	<b>28,858.98</b>

**Purposes of Restricted Funds**

**Reserve:** This is an amount to sustain the nursery in the event of a drop in numbers or event-impacting income

**Garden:** Specifically, to buy equipment, toys and resources for the outdoor area

**Ci2eye:** Specifically, for Ci2eye subscriptions

**Training:** Specifically for staff training costs

**SAMUELS CHRISTIAN NURSERY**

England & Wales - Charity number 1105744

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# Accounts

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**SAMUELS CHRISTIAN NURSERY**  
(Company limited by guarantee)

Report and Financial Statements

Period ended: 31<sup>st</sup> August 2023

Charity No: 1105744  
Company No: 5212148

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## LEGAL AND ADMINISTRATIVE INFORMATION

### *Status*

The organisation is a charitable company limited by guarantee, incorporated on 23<sup>rd</sup> August 2004 and registered as a charity on 31<sup>st</sup> August 2004 and its operations include nursery facilities.

The company has to comply with both the Companies Act 2006 and the SORP 2005.

The company was established under a Memorandum of Association, which established the objects and powers of the charitable company and is governed under its Articles of Association. Under those Articles, the Trustees are elected at the AGM to serve a period of 3 years, subject to ratification at each AGM.

### **Trustees**

Mr John Ditchburn, Director & Chair

Mrs Joan Slater, Director

Mrs Louisa Russell, Director

Mrs Donna Knight, Director

### *Registered Office and Operation Address*

Broadmead Community Church, Broadmead Avenue, Northampton, NN3 2QY

### **Chief Executive Officer (Nursery Manager)**

Zoe Sanders

### **Finance Administration**

Mahnaz Ghavam

### *Independent Examiner*

Esther Veal

### *Bankers*

Caf Bank Ltd, 25 Kings Hill avenue, Kings Hill, West Malling, Kent, ME19 4JQ

### *Solicitors*

Hewitsons, York Road, Northampton.

## **Chair of Trustees Report: John Ditchburn**

In my report for 2021-22, I gave an overview of the preceding six years in order to provide a context for the achievements of that year. I observed that the year had seen “saw peace and stability settle on Samuels Christian Nursery after 5 years of what has seemed like constant change.” I am delighted to report that the growth of peace and stability has continued, with ongoing development of the staff team, growth of numbers of children and a significant strengthening of our financial position. In particular, it is testimony to Zoe Sanders’ strong management of Samuels that we are able to report that we have recovered our Financial Reserve; the Trustees are working with Zoe to manage this within an appropriate savings account at CAF Bank.

Partnership working with Broadmead Community Church has continued to develop. Andrea Madden (Broadmead’s Children’s and Families Worker) has seen further growth of “the Lounge” a community mums and tots group using shared resources with Samuels. Andrea has also started a parenting workshop for fathers supported by Michelle from the Samuels team. The Trustees are very pleased to see these developments which represent a further fulfilment of the goals of Samuels to bring about positive co-working between Broadmead Community Church and Samuels to meet the needs of the community.

The Trustees recognise the efforts of Zoe and the whole Samuels staff team to improve their professional expertise in order to provide the children who attend with a transformative experience that prepares them for primary school. Our parents continue to place a high value on the quality of education they are experiencing and our celebrations at Christmas and End of Year provide a wonderful opportunity to celebrate all the children have achieved while enjoying their contributions in creativity and song.

Zoe has been working hard with the Trustees to continue to review our policies and procedures in order to ensure high levels of safeguarding and best practice. There is room for improvement even in the most excellent setting and during the academic year, two safeguarding incidents occurred, however both were quickly and appropriately managed. This triggered an Ofsted visit (not an inspection) in May, requiring an action plan to address concerns. A thorough action plan was put in place by Zoe and this was submitted by the Trustees to Ofsted in order to further secure safeguarding standards at the Nursery.

As noted above, the Trustees have been delighted by the financial progress in Samuels over the last year. Skilful management of finances by Zoe has seen the cash at the bank rise from £17,095.17 at the end of the last financial year to £28,796.33 at the end of 2022-23. This has been achieved against the background of strongly rising inflation. Wage costs increased significantly in April with the rise in the NLW. Julia Horne retired from Samuels in December, having poured her heart and soul into the life of the Nursery for over 8 years. We were fortunate to be able to find a replacement and Mahnaz Ghavam joined us in February (Zoe did a marvellous job in bridging the gap, greatly improving her financial management skills in the process). Mahnaz brings financial expertise to Samuels and has significant experience in accounting. She is working with us to upgrade the Finance Manager software to cloud based at the start of the new financial year.

We also said “goodbye” to Su Page in May. Su has provided excellent administrative support in the office for a number of years and has been part of the Samuels team since September 2006. We are grateful for her fabulous contribution in helping us through the more turbulent times and celebrated with a shared tea in May to wish her well as she begins her retirement. Her role is being covered by Candice who will complete one day a week in addition to her 3 days a week inside Samuels.

In conclusion, I would like to celebrate the foundation of Samuels. The Bible says: “See, I lay in Zion a chosen and precious cornerstone and the one who trusts in him will never be put to shame” (Isaiah 28:16). We have felt the strength of this foundation, and we continue to experience God’s faithfulness and provision in the life of Nursery. The Bible also says: “Faith is the evidence of things hoped for and the substance of things not seen, faith perceiving as real fact that which is not revealed to the natural senses” (Hebrews 11:2 – Amp). We have continued to walk in faith during times when the way ahead has been obscured and we are grateful that God’s goodness remains our experience; He has brought us through. We are trusting him for more and more profound encounters as we walk together. Finally, huge thanks to Zoe, Sarah, Michelle and the whole staff team for your participation in the Samuels vision.



John Ditchburn  
**Chair of Trustees**

## Manager's report for academic year 2022-2023

We started the year with £16,135.60 in the bank.

We started off the year with 29 children on roll and this increased during the Autumn term and by December we had 35 children on roll.

A new member of staff, Natalie Carpenter, began working for us as a level 3 nursery practitioner on a fixed term contract until July 2023 and has become a valued member of the team.

Our Finance coordinator, Julia Horne, gave notice to leave her position at the end of December, after over 7 years of hard work and dedication, steering Samuels through many years of financial ups and downs. We endeavoured to recruit a replacement during October/November but with no success. I went through training with Julia before she left us, so that I could take on responsibility for the finances in January to bridge the gap until we were able to recruit a suitable replacement. Our replacement came to us in the form of Mahnaz Ghavam and she joined Samuels in February 2023 as our Finance administrator. Mahnaz has been a key part this year in driving forward our plans to move our finance management software to cloud based.

Su Page, Office Administrator retired from Samuels in May, after 17 years of being part of the Samuels team and excellent administration support in the office. Initially I covered all the admin side of things, however it quickly became apparent we needed some extra support with the admin, therefore Candice Jackson started covering one day a week in the office, in addition to her nursery practitioner role, to ensure we kept up to date with important administration tasks.

Due to two safeguarding incidents occurring, Ofsted made an unannounced compliance visit on 18th May which led to action points to address. These were promptly responded to and actioned and on 25th May Ofsted confirmed they were satisfied that we have met the safeguarding and welfare actions raised. This did not affect our Ofsted grading and we retain our Ofsted Good rating.

Staff have continued their commitment to ongoing training, with Michelle Ledington continuing to work towards her Level 5 qualification and Lucy Harris Johnson continuing to work towards her Level 3 childcare qualification. All staff continue to further their own professional development through access to courses via Educare and WNCC. We have continued to ensure all staff are Paediatric First Aid trained with five staff updating their training in this academic year.

Our numbers continued to grow in the nursery, and we met our maximum amount of children on several days in the week and by May we had 42 children on roll.

Thanks to the dedication and the ongoing hard work of the Samuels team, we continue to embed ourselves in the local community and provide a caring & nurturing environment for children and families to be part of.

By the end of the academic year, we made total of £12,868.08 and this is a huge achievement compared to recent years and ended the year with £28,796 in the bank.

God has walked with Samuels this year and led us to a place where we find ourselves in a better financial position than we have been in for several years, and we thank God for guiding us to this more favourable position.

Zoe Sanders  
Nursery Manager

## **Background to the Constitution of Samuels and its History as a Charity**

### **Constitution**

Details of Samuels Constitution are described in the Charity Memorandum and Articles of Association, are available for viewing, on request, from Samuels Office. These form the legal basis for the operation of the Nursery. In summary, the Constitution of Samuels serves to give a foundation for the on-going work of the Nursery in providing and developing excellence in early years education. It also provides a framework of accountability to the Charity Commission, Companies' House [Samuels is a Charitable Company Limited by Guarantee], Northamptonshire County Council, the Church and Parents.

### **The Establishment of a Governing Body, Trustees and Directors for Samuels**

Prior to 2002, Samuels operated under the auspices of Broadmead Baptist Church, with governance being informally exercised by the 'Samuels Advisory Team', comprised of representatives from Nursery Staff, parents, former parents, the Church Eldership and individuals who had come to support the vision of Samuels over the years.

Samuels was established as a Charitable Company in 2004, suggested the appointment of three members of the existing Governing Body to act as Trustees and Directors of the Company. These posts are subject to election every 3 years. The Trustees and Directors of Samuels at the present time are John Ditchburn (Senior Teacher for Year 13 at Guilsborough Academy in Northamptonshire), Joan Slater (retired nurse), and Louisa Russell (Head of Service, 0-19, Children's Universal Services, Northamptonshire Healthcare Foundation Trust), Donna Knight (SEN Teaching Assistant).

Trustees' meetings take place once a term. Trustees also meet to respond to the operational needs in the Nursery as required; the primary concern of the Trustees is safeguarding and financial oversight, educational quality and ensuring that decision-making is in line with the aims and goals of the charity.

## **Fulfilling the Vision of Excellent Christian Early Years Education**

Evidence from Ofsted clearly shows that faith schools add the greatest value in terms of achievement to the students they educate. Key educational research over the last 20 years by Gardner et. al., has shown that strong emotional intelligence is the foundation of all children's learning. More recently, the focus of academic research has turned to the importance of strong spiritual intelligence in learning and its relationship to emotional intelligence.

Neither of these findings is a surprise. Jesus was very clear about the need of every person to build their lives upon the certainty of faith in him. He was also direct about "letting little children come to him". When Ruth Andrews [Founder] first had a vision of providing excellent Christian early years education for the community around Broadmead Baptist Church, she was motivated by the desire to provide children with an early education surrounded by an awareness of God. Numerous documented testimonies since this time, provide increasing evidence of the fulfilment of this vision in the local community and beyond.

In order to extend the influence of this vision, Brian and Ruth Andrews established Christian Initiatives in Early Years Education in 2003. Ci2Eye has grown as part of the activities of Samuels as an International Charity, now under its new name of Love Early Years.

### **Compliance and Approval Signature**

This report has been prepared in accordance with the Statement of Recommended Practice – Accounting and Reporting by Charities and in accordance with the special provisions of part XV of the Companies Act 2006 and 2015 relating to small companies.

Approved by the Trustees on 27<sup>th</sup> January 2024 and signed on their behalf by:



John Ditchburn

### **Director and Chair of Trustees**

## Report of the Independent Examiner.

To the Trustees of Samuels Christian Nursery.

On the Accounts for The Period Ended 31 August 2023

I report on the accounts of the company for the year ended 31<sup>st</sup> August 2023, which are set out on pages 10-16.

### *Respective Responsibilities of Trustees and Examiner*

The Trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The Trustees consider that an audit is not required for this year under section 43(2) of the Charities Act 1993 (the 1993 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 43 of the 1993 Act;
- to follow the procedures laid down in the general directions given by the Charity Commission under section 43(7)(b) of the 1993 Act; and
- to state whether particular matters have come to my attention.

### **Basis of Independent Examiner's Statement.**

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

### **Independent Examiner's Statement.**

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

1. which gives me reasonable cause to believe that in any material respect the requirements:
  - to keep accounting records in accordance with section 386 of the Companies Act 2006; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met; or
2. to which, in my opinion, attention should be drawn to enable a proper understanding of the accounts to be reached.

Signed:  Date: 29.1.24

Name: ESTHER VEAL

Relevant Professional Qualification or Body: FCCA

**Samuels Christian Nursery**  
**Statement of Financial Activities**  
For the period from 01 September 2022 to 31 August 2023

	Unrestricted funds	Designated funds	Restricted funds	Total funds	Prior year total funds
Income and endowments from:					
Donations and legacies	£5,849.63	£500.00	-	£6,349.63	£10,840.00
Other trading activities	£9,613.00	-	-	£9,613.00	£13,848.55
Investments	£46.19	-	-	£46.19	£1.18
Income from charitable activities	£108,287.20	£14,602.76	-	£122,889.96	£82,433.00
<b>Total income</b>	<b>£123,796.02</b>	<b>£15,102.76</b>	<b>-</b>	<b>£138,898.78</b>	<b>£107,122.73</b>
Expenditure on:					
Costs of generating funds	-	-	-	-	-
Costs of generating voluntary income	£569.16	-	-	£569.16	£640.53
Expenditure on charitable activities	£110,565.18	£15,580.73	£152.49	£126,298.40	£100,262.46
Other expenditure	£228.44	-	-	£228.44	-
<b>Total expenditure</b>	<b>£111,362.78</b>	<b>£15,580.73</b>	<b>£152.49</b>	<b>£127,096.00</b>	<b>£100,902.99</b>
<b>Net income / (expenditure) resources before transfer</b>	<b>£12,433.24</b>	<b>-£477.97</b>	<b>-£152.49</b>	<b>£11,802.78</b>	<b>£6,219.74</b>
Transfers:					
Gross transfers between funds - in	-	-	-	-	-
Gross transfers between funds - out	-	-	-	-	-
Other recognised gains / losses	-	-	-	-	-
Gains/losses on investment assets	-	-	-	-	-
Gains on revaluation, fixed assets, charity's own use	-	-	-	-	-
<b>Net movement in funds</b>	<b>£12,433.24</b>	<b>-£477.97</b>	<b>-£152.49</b>	<b>£11,802.78</b>	<b>£6,219.74</b>
Reconciliation of funds					
<b>Total funds brought forward</b>	<b>£14,658.03</b>	<b>£1,946.39</b>	<b>£490.75</b>	<b>£17,095.17</b>	<b>£10,875.43</b>
<b>Total funds carried forward</b>	<b>£27,091.27</b>	<b>£1,468.42</b>	<b>£338.26</b>	<b>£28,897.95</b>	<b>£17,095.17</b>

The Statement of Financial activities includes all gains and losses in the year.  
All incoming resources and resources used derive from continuing activities.

## Samuels Christian Nursery

### Balance Sheet Summary at 31 August 2023

	As at 31/08/2023	As at 31/08/2022
<b>Fixed assets</b>	-	-
<b>Current assets</b>		
Debtors	£504.59	£795.11
Cash At Bank And In Hand	£29,033.84	£16,311.36
	<b>£29,538.43</b>	<b>£17,106.47</b>
<b>Liabilities</b>		
Creditors: Amounts Falling Due In One Year	£640.48	£11.30
	<b>£640.48</b>	<b>£11.30</b>
<b>Total net assets less liabilities</b>	<b>£28,897.95</b>	<b>£17,095.17</b>
<b>Represented by</b>		
<b>Unrestricted</b>		
Unrestricted - General Funds	£27,091.27	£14,658.03
<b>Designated</b>		
Designated - DEPRIVATION SUPPLEMENT	£8.99	£8.99
Designated - Furniture, equipment, uniforms	£843.17	£444.17
Designated - SAT TEAM	£315.37	£664.17
Designated - SEN - NCC FUNDING	£300.89	£829.06
<b>Restricted</b>		
Restricted - Ci2eye	£61.80	£61.80
Restricted - Outside area	£275.83	£428.32
Restricted - SAMUELS RESERVE	£0.63	£0.63
<b>Fund Totals</b>	<b>£28,897.95</b>	<b>£17,095.17</b>

For the year ending 31/08/23 the company was entitled to exemption from audit under section 477 (2) of the Companies Act 2006 relating to small companies.

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

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

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

Approved by the trustees on 27th February 2024 and signed on its behalf by:



Mr John Ditchburn (Chair of Trustees)

**Notes forming part of the financial statements for the year ended  
31 August 2023**

**Accounting policies**

- (a) The financial statements have been prepared under the historical cost convention, in accordance with SORP 2015, the Companies Act 2006, and the Accounting and Reporting by Charities issued March 2008.
- (b) Voluntary income is received by the way of donations and gifts and is included in full in the Statement of Financial Activities when receivable. The value of services provided by volunteers has not been included.
- (c) Grants, including grants for the purchase of fixed assets, are recognised in full in the Statement of Financial Activities in the year in which they are receivable.
- (d) Incoming resources is included when receivable.
- (e) Resources expended are recognised in the period in which they are incurred. Resources expended include attributable VAT which cannot be recovered.
- (f) Unrestricted funds are donations and other incoming resources receivable or generated for the objects of the charity without further specified purpose and are available as general funds.
- (g) Designated funds are unrestricted funds earmarked by the trustees for particular purposes.
- (h) Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund, together with a fair allocation of management and support costs.

# Samuels Christian Nursery

## Balance Sheet detailed

	As at 31/08/2023	As at 31/08/2022
<b>Current assets</b>		
1502: Bank current account - NATWEST	-	-
1503: PETTY CASH	£56.01	£55.12
1504: Bank - Ci2eye	-	-
1505: CAF Current Account	£28,796.33	£16,135.60
1506: CAF Gold Account	£86.50	£85.64
1510: Cash in hand	£95.00	£35.00
Z05: Accounts Receivable	£504.59	£795.11
<b>Total Current assets</b>	<b>£29,538.43</b>	<b>£17,106.47</b>
<b>Liabilities</b>		
Z04: Accounts Payable	£640.48	£11.30
<b>Total Liabilities</b>	<b>£640.48</b>	<b>£11.30</b>
<b>Net Asset surplus (deficit)</b>	<b>£28,897.95</b>	<b>£17,095.17</b>
<b>Reserves</b>		
Excess/(deficit) to date	£11,802.78	£6,219.74
Z01: Starting balances	£17,095.17	£10,875.43
<b>Total Reserves</b>	<b>£28,897.95</b>	<b>£17,095.17</b>

### Represented by Funds

General (Unrestricted)	£27,091.27	£14,658.03
Designated	£1,468.42	£1,946.39
Restricted	£338.26	£490.75
<b>Total</b>	<b>£28,897.95</b>	<b>£17,095.17</b>

## Analysis of Receipts and Payments 01 September 2022 to 31 August 2023

	General	Designated	Restricted	This year	Last year
<b>Receipts</b>					
<b>Donations and legacies</b>					
1108 - Income from supporters	5,487.86	500	-	5,987.86	10,820.00
1109 - Voluntary SNACK Contributions	191.5	-	-	191.5	20
1110 - Income from the public	73	-	-	73	-
1114 - Income from businesses	97.27	-	-	97.27	-
<b>Donations and legacies Totals</b>	<b>5,849.63</b>	<b>500</b>	<b>-</b>	<b>6,349.63</b>	<b>10,840.00</b>
<b>Other trading activities</b>					
1124 - Trading income - fees	9,543.00	-	-	9,543.00	13,473.50
1128 - Sale of goods	32.5	-	-	32.5	375.05
1136 - income from snacks	37.5	-	-	37.5	-
<b>Other trading activities Totals</b>	<b>9,613.00</b>	<b>-</b>	<b>-</b>	<b>9,613.00</b>	<b>13,848.55</b>
<b>Investments</b>					
1154 - Interest income	46.19	-	-	46.19	1.18
<b>Investments Totals</b>	<b>46.19</b>	<b>-</b>	<b>-</b>	<b>46.19</b>	<b>1.18</b>
<b>Income from charitable activities</b>					
1112 - Income from government bodies - NCC 2, 3	101,275.24	-	-	101,275.24	72,975.37
1113 - Income from Gov. Initiatives - DPRVTN, SE	7,011.96	14,203.76	-	21,215.72	8,841.63
1143 - Income from fundraising and events	-	399	-	399	616
<b>Income from charitable activities Totals</b>	<b>108,287.20</b>	<b>14,602.76</b>	<b>-</b>	<b>122,889.96</b>	<b>82,433.00</b>
<b>Receipts Grand Totals</b>	<b>123,796.02</b>	<b>15,102.76</b>	<b>-</b>	<b>138,898.78</b>	<b>107,122.73</b>
<b>Payments</b>					
<b>Costs of generating funds</b>					
1302 - Cost of raising funds	36.56	-	-	36.56	7.13
1304 - Staff Training	532.6	-	-	532.6	633.4
<b>Costs of generating funds Totals</b>	<b>569.16</b>	<b>-</b>	<b>-</b>	<b>569.16</b>	<b>640.53</b>
<b>Expenditure on charitable activities</b>					
1311 - EYPP Expenditure	173.89	792.64	-	966.53	1,192.67
1312 - donations	200	-	-	200	-
1316 - Supply of services	146.8	-	-	146.8	-
1318 - Purchase of goods	1,540.34	4,281.89	-	5,822.23	1,100.92
1320 - Audit costs	160	-	-	160	155
1323 - Cost of employment	308.92	-	-	308.92	390
1325 - Salaries	99,077.56	10,501.20	-	109,578.76	89,933.16
1326 - Office costs	458.75	-	-	458.75	319.76
1327 - Nursery supplies	1,513.26	5	152.49	1,670.75	1,119.01
1328 - Communications costs	23.78	-	-	23.78	-
1329 - Milk & snacks	605.35	-	-	605.35	500.81
1330 - Insurance	740.04	-	-	740.04	722.55
1331 - Staff pensions	2,341.21	-	-	2,341.21	1,964.48
1332 - Subscriptions	2,782.53	-	-	2,782.53	2,726.10
1333 - Sundry expenses	84.75	-	-	84.75	138
1336 - Goodwill Payments for Services Received.	408	-	-	408	-
<b>Expenditure on charitable activities Totals</b>	<b>110,565.18</b>	<b>15,580.73</b>	<b>152.49</b>	<b>126,298.40</b>	<b>100,262.46</b>
<b>Other expenditure</b>					
1337 - Staff expenses	228.44	-	-	228.44	-
<b>Other expenditure Totals</b>	<b>228.44</b>	<b>-</b>	<b>-</b>	<b>228.44</b>	<b>-</b>
<b>Payments Grand Totals</b>	<b>111,362.78</b>	<b>15,580.73</b>	<b>152.49</b>	<b>127,096.00</b>	<b>100,902.99</b>

## Staff costs

	<b>Total 2023</b>	<b>Total 2022</b>
	<b>£</b>	<b>£</b>
Salaries and Wages	101,214.65	83,656.00
Tax paid by employees	5,966.60	4,231.20
National Insurance	2,031.51	2,045.96
<b>Total</b>	<b>109,578.76</b>	<b>89,933.16</b>

No employee received emoluments of more than £60,000.

The weekly number of employees during the year, was as follows:

	<b>2023</b>	<b>2022</b>
Manager	1	1
Deputy Manager/Lead Practitioner	2	2
Learning Leaders	1	2
Learning Leader and Admin	1	0
Play Leaders	0	0
Play Leader in training	1	0
Nursery Support	2	3
Admin and Nursery Support	0	1
Finance Administration	1	1
Apprentice	0	0
	<b>9</b>	<b>10</b>

## Taxation

The Charitable Company is exempt from corporation tax on its charitable activities.

<b>Debtors</b>	<b>Total 2023</b>	<b>Total 2022</b>
	<b>£</b>	<b>£</b>
Other Debtors and prepayments	504.59	795.11
<b>Total</b>	<b>504.59</b>	<b>795.11</b>

<b>Creditors</b>	<b>Total 2023</b>	<b>Total 2022</b>
	<b>£</b>	<b>£</b>
Other creditors and accruals	640.48	11.30
<b>Total</b>	<b>640.48</b>	<b>11.30</b>

## Analysis of net assets between funds

	General Funds	Designated Funds	Restricted Funds	2023 Total Funds	2022 Total Funds
	£	£	£	£	£
Current assets	25,946.20	1,468.42	338.26	27,752.88	16,311.36
Current assets - debtors	504.59	0.00	0.00	504.59	795.11
Current liabilities	640.48	0.00	0.00	640.48	-11.30
<b>Net assets at 31 August 2022</b>	<b>27,091.27</b>	<b>1,468.42</b>	<b>338.26</b>	<b>28,897.95</b>	<b>17,095.17</b>

## Fund movement summary

Selected period: 01 September 2022 to 31 August 2023

Fund	Fund balances brought forward	Incoming Resources	Outgoing Resources	Fund balances Carried forward
<b>Unrestricted</b>				
General - General fund	£14,658.03	£123,796.02	£111,226.89	£27,227.16
<b>Sub-totals</b>	<b>£14,658.03</b>	<b>£123,796.02</b>	<b>£111,226.89</b>	<b>£27,227.16</b>
<b>Designated</b>				
CAPGRANT - EYCC CAPITAL GRANT FUND	-	-	-	-
DEPRIV - DEPRIVATION SUPPLEMENT	£8.99	-	-	£8.99
FEU - Furniture, equipment, uniforms	£444.17	£899.00	£500.00	£843.17
SATTEAM - SAT TEAM	£664.17	-	£348.80	£315.37
SEN - SEN - NCC FUNDING	£829.06	£14,203.76	£14,731.93	£300.89
<b>Sub-totals</b>	<b>£1,946.39</b>	<b>£15,102.76</b>	<b>£15,580.73</b>	<b>£1,468.42</b>
<b>Restricted</b>				
RESERVE - SAMUELS RESERVE	£0.63	-	-	£0.63
Computer - computer software funding	-	-	-	-
Training - Staff Training	-	-	-	-
Garden - Outside area	£428.32	-	£152.49	£275.83
Ci2eye - Ci2eye	£61.80	-	-	£61.80
<b>Sub-totals</b>	<b>£490.75</b>	<b>-</b>	<b>£152.49</b>	<b>£338.26</b>
<b>Totals</b>	<b>£17,095.17</b>	<b>£138,898.78</b>	<b>£126,960.11</b>	<b>£29,033.84</b>

### Purposes of Restricted Funds

**Reserve:** This is an amount to sustain the nursery in the event of a drop in numbers or event-impacting income

**Garden:** Specifically, to buy equipment, toys and resources for the outdoor area

**Ci2eye:** Specifically, for Ci2eye subscriptions

**Training:** Specifically for staff training costs

**SAMUELS CHRISTIAN NURSERY**

England & Wales - Charity number 1105744

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# Accounts

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**SAMUELS CHRISTIAN NURSERY**  
(Company limited by guarantee)

Report and Financial Statements

Period ended: 31<sup>st</sup> August 2022

Charity No: 1105744  
Company No: 5212148

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## LEGAL AND ADMINISTRATIVE INFORMATION

### *Status*

The organisation is a charitable company limited by guarantee, incorporated on 23<sup>rd</sup> August 2004 and registered as a charity on 31<sup>st</sup> August 2004 and its operations include nursery facilities.

The company has to comply with both the Companies Act 2006 and the SORP 2005.

The company was established under a Memorandum of Association, which established the objects and powers of the charitable company and is governed under its Articles of Association. Under those Articles, the Trustees are elected at the AGM to serve a period of 3 years, subject to ratification at each AGM.

### **Trustees**

Mr John Ditchburn, Director & Chair

Mrs Joan Slater, Director

Mrs Louisa Russell, Director

Mrs Donna Knight, Director

### *Registered Office and Operation Address*

Broadmead Community Church, Broadmead Avenue, Northampton, NN3 2QY

### **Chief Executive Officer (Nursery Manager)**

Zoe Sanders (formerly Lydia Guclu)

### **Finance and Administration**

Julia Horne

### *Independent Examiner*

Esther Veal

### *Bankers*

Caf Bank Ltd, 25 Kings Hill avenue, Kings Hill, West Malling, Kent, ME19 4JQ

### *Solicitors*

Hewitsons, York Road, Northampton.

## **Chair of Trustees Report: John Ditchburn**

Samuels' mission is to "welcome, value and nurture all, enabled by God." I am pleased to report that the Academic Year 2021-22 saw peace and stability settle on Samuels Christian Nursery after 5 years of what has seemed like constant change. In July 2017, the Nursery left its premises in the old building of Broadmead Baptist Church to begin what became 18 months "on the road" in temporary locations at Abington Community Centre and Kingsthorpe Baptist Church, while the new Broadmead Community Church Centre was constructed. Lucy Ditchburn stood down as manager in August 2018 after 8 years in charge with two Outstanding Ofsted inspections. Mary Ngatia took over as manager in September 2018 as Samuels opened in its doors in its new purpose-built accommodation. The upheaval had inevitably seen a drop in numbers and our cash at the bank as we had to pay rent on rooms and manage investment in new equipment. Mary's skills in financial and person management enabled staff adjust to new ways of working with children in the more compact setting and numbers slowly began to rise, bringing us back into profit at the beginning of the following academic year. Mary had always felt her role was short-term and notified the Trustees of her intention to move on in January 2020, just as Covid appeared on radar. Mary managed this admirably as the Trustees sought a new manager. In July 2020, Lydia Guclu was appointed as manager at a time when Ofsted was overdue, our finances were looking less robust and Covid was rearing its head once again. With Lydia's management experience in early years practice, we were able to come through the second phase of the Covid pandemic with no closures, funds to maintain ourselves and a professionally developed staff team. It was a turbulent year towards the end of which Lydia recognised that Samuels would not fit her own career aspirations in the long term; Lydia took the decision to resign at the beginning of June. Our initial search for a manager and our first set of interviews did not yield a suitable successor and we entered the summer holidays 2021 developing contingency plans for Sarah Bland our deputy manager to lead on a temporary basis at the start of the academic year. Miraculously, Zoe Sanders saw that we were advertising for a second time, applied and was appointed as manager in August 2021. Ofsted was now well overdue; we had been very stretched, including financially.

With much skill and passion, Julia Horne maintained oversight of our finances and was able to work with Zoe to weave a way through. We are amazed at what has been achieved. While the first year of Zoe's time in charge presented many challenges, including further Covid management, extended staff absence and finally the long-awaited Ofsted inspection, I am delighted to report that Samuels ended the year with Ofsted "Good" in all areas of practice (an even more impressive achievement when we consider that Zoe was absent with Covid during the inspection which was wonderfully managed by Sarah) and an increase in cash at the bank. Our funds rose from £10,875.43 at the end of the 2020-21 to £17,095.17 by the end of August 2022. On further reflection, this was truly a miraculous outcome and a demonstration of God at work throughout the life of Samuels and the wider provision in Broadmead Community Church.

The Trustees are deeply grateful to all staff for their fabulous work that has seen us through the last 5 years of turbulence. Despite the immense financial and social challenges that have grown recently due to the war in Ukraine and its effects, Samuels is coming into a season of peace and fruitfulness, facilitated by Zoe's experienced, wise and gentle approach. This has been much valued by the staff and Trustees of Broadmead Community Church and particularly Pastor Adam Eakins, as our goal of joint working is increasingly being achieved. Church Trustees and Samuels Trustees have agreed a policy for information sharing that will enable us to further tighten our safeguarding procedures for

the wellbeing of children. Andrea Madden (Broadmead's Children's and Families Worker) has developed an effective partnership with Zoe to share resources and expertise particularly through weekly delivery of mums and tots in the "Lounge". Ruth Andrews, the founder of Samuels was able to undertake a valuable visit to the nursery in February 2022 discussing how "Love Early Years" could partner more effectively with Samuels with Zoe and Andrea.

In her operational report, Zoe has outlined the main developments within Samuels though the year. The Trustees are grateful to her for the skilful and supportive way in which she has managed the setting. We are grateful to Michelle for her contribution in leading on SEND and undertaking her level 5 qualification to develop her expertise in leading while taking up the third in charge position. Sarah has worked wonderfully with Zoe to steer us through Ofsted, while Lucy Harris-Johnson was able to gradually raise her time in nursery towards the end of the year, following absence due to treatment: the Trustees are pleased Lucy has been able to make progress with her level 3 qualification. Candice has maintained her excellent practice as a Level 3, negotiating Covid disruption to maintain support for children. We were all saddened to hear of Carolyn's broken ankle which meant she was unable to contribute during the Spring Term, but we were delighted by her speedy recovery from April to June. Emma has continued to bring wisdom and experience to the setting. We were sorry to say goodbye to Charlotte in the Spring Term, and to Linda who took the decision develop her career in further education. However, we were delighted that Natalie was able to join us as her replacement. All that happens inside Samuels is supported by the brilliance of Julia and Su in the Office – we have been so fortunate to have them as steady and experienced hands on deck during the last few years. Our heartfelt thanks to all staff whose kindness and concern for the wellbeing of our children means they are able to deliver such high quality early years education.

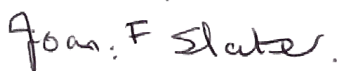
Our Samuels Journey was borne in faith and our faith in God's close involvement in the life of the Nursery, remains the rock we are walking on. We have seen His faithfulness again and again and our experience in the last year is more testimony to this.



John Ditchburn  
**Chair of Trustees**

Verified by:

Joan Slater (Trustee)



Louisa Russell (Trustee)



Donna Knight (Trustee)



## MANAGER'S REPORT 2021-2022: ZOE SANDERS

I became manager at Samuels on 1<sup>st</sup> September 2021 and at this time we had a total of £9,564.14 in the bank. From the beginning of the September our numbers were low and therefore income was also low, which meant we were over staffed.

Breakfast club had already been put in place during 2021 to start in September 2021. This has been extremely low on numbers and for the whole academic year we have not had enough children to break even so therefore it has been running at a loss. In order to raise some extra funds, we held a sponsored conker hunt which generated a total of £385.00 allocated to spending on improving our outside space/resources.

Due to pandemic restrictions still very much in place over the coming months and a new variant of Covid (Omicron), we were under pressure to keep up to date with the regular changes to government guidance and reflect these changes by updating our Covid policy and risk assessment regularly. All parents and families did a fantastic job of keeping up to date with our policies and keeping us informed of any covid cases within their household.

Our first confirmed case was a staff member in October and our second/third case was much later in January with one staff member and a child both testing positive. However due to the excellent cleaning schedule carried out daily by staff and our Broadmead cleaner we were able to remain open as usual and reduce it spreading further.

We held an open day/sale in October 2021 to raise money by selling excess resources and to raise our profile in the local community and try and secure new bookings. We had three new bookings secured at this event and made a total of £375.05

Lucy Harris-Johnson began her level 3 apprenticeship in September but sadly Lucy had to have a major operation and in mid-September her level 3 was put on hold due to a prolonged recovery period. Lucy returned to Samuels on a phased return in January 2022, returning to her normal working hours in April 2022 and felt ready to return to working on her level 3 in May 2022.

Michelle Ledington became third in charge in September 2021 and DSL for breakfast club. Michelle expressed an interest early on in completing a level 5 qualification. This was secured with Parenta in February 2022 with 95% funding from the government. This course is expected to be completed in July 2024.

By October 2021 it was apparent that Samuels was heading for a challenging time financially and we needed to push for more children to attend. The Trustees were generous enough to supply us with new leaflets to advertise Samuels, this was posted electronically to local school, Cedar Road Academy, who agreed to send out via email to all their parents. We also posted the advertisement on our Facebook page. Leaflets also displayed on the "Just B" Café tables within Broadmead Church. Our Facebook page was used as a platform to highlight what the children did during the week and themes followed as well as advertising our services in order to raise our profile within the community.

In November/December we had several staff off sick. Lucy remained off sick until January and Charlotte Wootton suffered repetitive sickness throughout November/December 2021. Our numbers were still low, so we managed staffing well, with myself supporting in the room and being in ratio and the knock-on effect was that we paid out less wages, therefore temporarily helping our financial situation. In December we held a Christmas raffle to raise funds for books to help us create a library service for parents/children, this raised £110.00, and a new lending library was introduced in January 2022.

Linda Hazizaj was due to return to us after a long-term illness in April, but she took the decision to move on to other employment and handed in her notice before April and left Samuels. In January

2022 we reached a turning point in the covid pandemic, and most restrictions were lifted, and this led to an influx of parents looking for places for their children to start in April 2022.

Carolyn sadly suffered an injury in February 2022 whilst dog walking and broke her ankle which meant a long-term absence whilst the break healed. Once again, I stepped in to cover at certain times of the week to ensure we were still able to give our SEN children their one-to-one support. Easter gave us the opportunity to run another raffle, with donations from Morrisons Community Champion and this raised a total of £116.00 for purchasing arts/crafts resources.

With the children in our waiting list for April, as well as the parents that rang up to see if we had spaces, we went from being concerned about our financial situation to suddenly looking a lot healthier from April 2022. We were full on most days, both mornings and afternoons and we advertised for a temporary member of staff to join the team. June Clifton was the successful candidate to join our team for 3 days per week until the end of the summer term.

In early May we held an open day in conjunction with the Broadmead Church open day event and this generated just one new application for a September place. Questionnaires were sent out to our families to gain feedback on our services and to see if there was any further interest in breakfast club for the next academic year and if our hours of opening still worked well for our families. Unfortunately, only two parents said they may use the breakfast club in the future, so the decision was made to stop running breakfast at the end of the summer term. We had a positive response to our current operating hours with majority of parents stating they are happy with our current opening hours/sessions.

In May 2022 we got the call from Ofsted and they inspected the setting on Monday 16<sup>th</sup> May grading us with a "Good" in all areas. We were happy with this outcome, as Samuels has encountered many changes and challenges over the past two years. Our jubilation was short lived as we sadly had more cases of Covid in the setting, affecting 3 children and 6 staff members in quick succession and with over half the staff down with Covid we made the difficult decision to close for two days as we simply could not staff the nursery safely.

At the end of June Charlotte Wootton left Samuels to begin a different career path, meaning that I was required to step into numbers on a more regular basis, however the positive was that we were once again saving money on a wages.

During June/July 2022 we had many enquiries for September places and secured bookings to give us a much more secure financial start in September 2022. Due to numbers secured for September a job advert was placed for a qualified nursery practitioner on a fixed term contract. Natalie Carpenter was the successful candidate, and we look forward to her joining us at the start of the next academic year.

Samuels Nursery has ended the academic year in a more hopeful financial position with £17,095.17 in the bank (an increase on the previous year) and a healthy number of children on our books to secure a good start for us in September. There is no doubt that the pandemic has impacted on Samuels' ability to be more involved with Broadmead and the local community and this is something that I aim to improve over the next academic year.

As manager I can see great potential for Samuels within the community of Broadmead. My role this year has been a varied but enjoyable one and our team has become a very strong and supportive one, to both children and parents. I look forward to seeing Samuels Nursery embed itself once again as part of the local community. I thank God for shining down on Samuels and guiding us through this academic year.

Zoe Sanders

Nursery Manager September 2022

## **Background To The Constitution Of Samuels And Its History As A Charity**

### **Constitution**

Details of Samuels Constitution are described in the Charity Memorandum and Articles of Association, are available for viewing, on request, from Samuels Office. These form the legal basis for the operation of the Nursery. In summary, the Constitution of Samuels serves to give a foundation for the on-going work of the Nursery in providing and developing excellence in early years education. It also provides a framework of accountability to the Charity Commission, Companies' House [Samuels is a Charitable Company Limited by Guarantee], Northamptonshire County Council, the Church and Parents.

### **The Establishment of a Governing Body, Trustees and Directors for Samuels**

Prior to 2002, Samuels operated under the auspices of Broadmead Baptist Church, with governance being informally exercised by the 'Samuels Advisory Team', comprised of representatives from Nursery Staff, parents, former parents, the Church Eldership and individuals who had come to support the vision of Samuels over the years.

Samuels was established as a Charitable Company in 2004, suggested the appointment of three members of the existing Governing Body to act as Trustees and Directors of the Company. These posts are subject to election every 3 years. The Trustees and Directors of Samuels at the present time are John Ditchburn (Senior Teacher for Year 13 at Guilsborough Academy in Northamptonshire), Joan Slater (retired nurse), and Louisa Russell (Head of Service, 0-19, Children's Universal Services, Northamptonshire Healthcare Foundation Trust), Donna Knight (SEN Teaching Assistant).

Trustees' meetings take place once a term. Trustees also meet to respond to the operational needs in the Nursery as required; the primary concern of the Trustees is safeguarding and financial oversight, educational quality and ensuring that decision-making is in line with the aims and goals of the charity.

## **Fulfilling the Vision of Excellent Christian Early Years Education**

Evidence from Ofsted clearly shows that faith schools add the greatest value in terms of achievement to the students they educate. Key educational research over the last 20 years by Gardner et. al., has shown that strong emotional intelligence is the foundation of all children's learning. More recently, the focus of academic research has turned to the importance of strong spiritual intelligence in learning and its relationship to emotional intelligence.

Neither of these findings is a surprise. Jesus was very clear about the need of every person to build their lives upon the certainty of faith in him. He was also direct about "letting little children come to him". When Ruth Andrews [Founder] first had a vision of providing excellent Christian early years education for the community around Broadmead Baptist Church, she was motivated by the desire to provide children with an early education surrounded by an awareness of God. Numerous documented testimonies since this time, provide increasing evidence of the fulfilment of this vision in the local community and beyond.

In order to extend the influence of this vision, Brian and Ruth Andrews established Christian Initiatives in Early Years Education in 2003. Ci2Eye has grown as part of the activities of Samuels as an International Charity, now under its new name of Love Early Years.

## **Compliance and Approval Signature**

This report has been prepared in accordance with the Statement of Recommended Practice – Accounting and Reporting by Charities and in accordance with the special provisions of part XV of the Companies Act 2006 and 2015 relating to small companies.

Approved by the Trustees on 6<sup>th</sup> February 2023 and signed on their behalf by:



John Ditchburn

## **Director and Chair of Trustees**

## Report of the Independent Examiner.

To the Trustees of Samuels Christian Nursery.

On the Accounts For The Period Ended 31 August 2022

I report on the accounts of the company for the year ended 31<sup>st</sup> August 2022, which are set out on pages 11-16.

### *Respective Responsibilities of Trustees and Examiner*

The Trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The Trustees consider that an audit is not required for this year under section 43(2) of the Charities Act 1993 (the 1993 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 43 of the 1993 Act;
- to follow the procedures laid down in the general directions given by the Charity Commission under section 43(7)(b) of the 1993 Act; and
- to state whether particular matters have come to my attention.

### **Basis of Independent Examiner's Statement.**

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

### **Independent Examiner's Statement.**

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

1. which gives me reasonable cause to believe that in any material respect the requirements:
  - to keep accounting records in accordance with section 386 of the Companies Act 2006; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:  Date: 3.2.23

Name: Esther Veal

Relevant Professional Qualification or Body: FCCA

**SAMUELS CHRISTIAN NURSERY - YEAR ENDING 31 AUGUST 2022**  
**STATEMENT OF FINANCIAL ACTIVITIES**

	Supporting Document Page No	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
<b>Income and Endowments from:</b>						
<b>Incoming resources from generated funds</b>						
Donations and legacies	1 & 2	10,440.00	0.00	400.00	10,840.00	18,085.34
Other trading activities	1 & 2	13,848.55	0.00	0.00	13,848.55	11,968.00
Investment income	1 & 2	1.18	0.00	0.00	1.18	0.01
Income from charitable activities	1 & 2	76,267.15	5,780.85	385.00	82,433.00	75,574.68
<b>Income and Endowments from: GRAND TOTALS</b>		<b>100,556.88</b>	<b>5,780.85</b>	<b>785.00</b>	<b>107,122.73</b>	<b>105,628.03</b>
<b>Expenditure on:</b>						
<b>Costs of generating funds</b>						
Costs of generating funds	1 & 2	240.53	0.00	400.00	640.53	1,233.64
<b>Expenditure on charitable activities</b>						
Charitable activities	1, 2 & 3	95,222.46	4,938.81	101.19	100,262.46	110,343.54
<b>Expenditure on: GRAND TOTALS</b>		<b>95,462.99</b>	<b>4,938.81</b>	<b>501.19</b>	<b>100,902.99</b>	<b>111,577.18</b>
<b>Net Incoming/(Expenditure) Resources before transfers</b>		<b>5,093.89</b>	<b>842.04</b>	<b>283.81</b>	<b>6,219.74</b>	<b>-5,949.15</b>
<b>Transfers</b>	1	0.00	0.00	0.00	0.00	0.00
<b>Other recognised gains/losses</b>	1	0.00	0.00	0.00	0.00	0.00
<b>Net movements in funds</b>		<b>5,093.89</b>	<b>842.04</b>	<b>283.81</b>	<b>6,219.74</b>	<b>-5,949.15</b>
<b>Reconciliation of Funds</b>						
Total funds brought forward	1	9,564.14	1,104.35	206.94	10,875.43	16,824.58
<b>Total funds carried forward</b>		<b>14,658.03</b>	<b>1,946.39</b>	<b>490.75</b>	<b>17,095.17</b>	<b>10,875.43</b>

The Statement of Financial activities includes all gains and losses in the year.  
All incoming resources and resources used derive from continuing activities.

**SAMUELS CHRISTIAN NURSERY - YEAR ENDING 31 AUGUST 2022**  
**Balance Sheet as at 31 August 2022**

	Supporting Document Page No	Total Funds 2022 £	Total Funds 2021 £
<b>Current assets</b>			
Debtors	2 & 5	795.11	1,716.41
Cash at bank and in hand	2 & 5	16,311.36	9,708.41
<b>Total Current assets</b>		<b>17,106.47</b>	<b>11,424.82</b>
<b>Liabilities</b>			
Accounts payable (bills)	2 & 5	11.30	549.39
<b>Total liabilities</b>		<b>11.30</b>	<b>549.39</b>
<b>Net assets</b>	<b>2 &amp; 5</b>	<b>17,095.17</b>	<b>10,875.43</b>
<b>Represented by funds</b>			
Unrestricted funds	2 & 5	14,658.03	9,564.14
Designated funds	2 & 5	1,946.39	1,104.35
Restricted funds	2 & 5	490.75	206.94
<b>Total Charity funds</b>		<b>17,095.17</b>	<b>10,875.43</b>

For the year ending 31/08/22 the company was entitled to exemption from audit under section 477 (2) of the Companies Act 2006 relating to small companies.

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

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

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

Approved by the trustees on 6<sup>th</sup> February 2023 and signed on its behalf by:



Mr John Ditchburn (Chair of Trustees)

## Notes forming part of the financial statements for the year ended 31 August 2022

### 1. Accounting policies

- (a) The financial statements have been prepared under the historical cost convention, in accordance with SORP 2015, the Companies Act 2006, and the Accounting and Reporting by Charities issued March 2008.
- (b) Voluntary income is received by the way of donations and gifts and is included in full in the Statement of Financial Activities when receivable. The value of services provided by volunteers has not been included.
- (c) Grants, including grants for the purchase of fixed assets, are recognised in full in the Statement of Financial Activities in the year in which they are receivable.
- (d) Incoming resources is included when receivable.
- (e) Resources expended are recognised in the period in which they are incurred. Resources expended include attributable VAT which cannot be recovered.
- (f) Unrestricted funds are donations and other incoming resources receivable or generated for the objects of the charity without further specified purpose and are available as general funds.
- (g) Designated funds are unrestricted funds earmarked by the trustees for particular purposes.
- (h) Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund, together with a fair allocation of management and support costs.

## 2. INCOME & ENDOWMENTS FROM:

	Supporting Document Page No	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
<b>Donations and legacies</b>						
Income from supporters	3	10,420.00	-	400.00	10,820.00	17,659.20
Voluntary Snack Contributions	3	20.00	-	-	20.00	0.00
Grants	3	-	-	-	0.00	426.14
		<b>10,440.00</b>	<b>0.00</b>	<b>400.00</b>	<b>10,840.00</b>	<b>18,085.34</b>
<b>Other trading activities</b>						
Trading income - fees	3	13,473.50	-	-	13,473.50	11,895.00
Sale of goods	3	375.05	-	-	375.05	73.00
		<b>13,848.55</b>	<b>0.00</b>	<b>0.00</b>	<b>13,848.55</b>	<b>11,968.00</b>
<b>Income from Investments</b>						
Income from investments	3	1.18	-	-	1.18	0.01
		<b>1.18</b>	<b>0.00</b>	<b>0.00</b>	<b>1.18</b>	<b>0.01</b>
<b>Income from charitable activities</b>						
Income from government bodies	3	72,975.37	-	-	72,975.37	67,347.88
Income from government initiatives	3	3,291.78	5,549.85	-	8,841.63	7,841.10
Income from fundraising & events	3	-	231.00	385.00	616.00	385.70
		<b>76,267.15</b>	<b>5,780.85</b>	<b>385.00</b>	<b>82,433.00</b>	<b>75,574.68</b>
<b>Income and endowments: Grand totals</b>		<b>100,556.88</b>	<b>5,780.85</b>	<b>785.00</b>	<b>107,122.73</b>	<b>105,628.03</b>

## 3. EXPENDITURE ON:

		Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
<b>Cost of generating funds</b>						
Cost of raising funds		7.13	-	-	7.13	0.00
Staff Training	3	233.40	-	400.00	633.40	1,233.64
		<b>240.53</b>	<b>0.00</b>	<b>400.00</b>	<b>640.53</b>	<b>1,233.64</b>
<b>Expenditure on Charitable Activities</b>						
EYPP Expenditure	3	1,192.67	-	-	1,192.67	0.00
Supply of Services	3	-	-	-	0.00	75.00
Purchase of Goods	3	859.41	148.32	93.19	1,100.92	1,918.19
Audit Costs	3	155.00	-	-	155.00	150.00
Cost of Employment	3	390.00	-	-	390.00	624.00
Salaries	3	85,212.37	4,720.79	-	89,933.16	100,388.57
Office Costs	3	319.76	-	-	319.76	417.63
Nursery Supplies	3	1,041.31	69.70	8.00	1,119.01	963.67
Communication costs	3	-	-	-	0.00	46.00
Milk & Snacks	3	500.81	-	-	500.81	351.09
Insurance	3	722.55	-	-	722.55	716.61
Staff pensions	4	1,964.48	-	-	1,964.48	2,053.88
Subscriptions	4	2,726.10	-	-	2,726.10	2,556.77
Sundry Expenses	4	138.00	-	-	138.00	82.13
		<b>95,222.46</b>	<b>4,938.81</b>	<b>101.19</b>	<b>100,262.46</b>	<b>110,343.54</b>
<b>Expenditure: Grand totals</b>	<b>4</b>	<b>95,462.99</b>	<b>4,938.81</b>	<b>501.19</b>	<b>100,902.99</b>	<b>111,577.18</b>

## SAMUELS CHRISTIAN NURSERY - YEAR ENDING 31 AUGUST 2022

### 4. Staff costs

	Supporting Document Page No	Total 2022 £	Total 2021 £
Salaries and Wages	8	83,656.00	93,249.48
Tax	8	4,231.20	4,431.40
National Insurance	8	2,045.96	2,707.69
<b>Total</b>	<b>3 &amp; 8</b>	<b><u>89,933.16</u></b>	<b><u>100,388.57</u></b>

No employee received emoluments of more than £60,000.

The weekly number of employees during the year, was as follows:

	2022	2021
Manager	1	1
Deputy Manager/Lead Practitioner	2	1
Administration and Finance	2	2
Learning Leaders	2	4
Play Leaders	0	0
Nursery Support	3	3
Nursery Support in Training	0	0
Nursery Housekeepers	0	0
Apprentice	0	0
	<b><u>10</u></b>	<b><u>11</u></b>

### 5. Taxation

The Charitable Company is exempt from corporation tax on its charitable activities.

### 6. Debtors

		2022	2021
Other Debtors and prepayments	2 & 5	795.11	1716.41
<b>Total</b>		<b><u>795.11</u></b>	<b><u>1716.41</u></b>

SAMUELS CHRISTIAN NURSERY - YEAR ENDING 31 AUGUST 2022

Supporting  
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Page No

		Total 2022 £	Total 2021 £
<b>7. Creditors</b>			
Other creditors and accruals	2 & 5	11.30	549.39
<b>Total</b>		<b>11.30</b>	<b>549.39</b>

**8. Analysis of net assets between funds**

		General Funds £	Designated Funds £	Restricted Funds £	2022 Total Funds £	2021 Total Funds £
Current assets	2 & 5	13,968.02	1,946.39	396.95	16,311.36	9,708.41
Current assets - debtors	2 & 5	701.31	0.00	93.80	795.11	1,716.41
Current liabilities	2 & 5	-11.30	0.00	0.00	-11.30	-549.39
<b>Net assets at 31 August 2022</b>	<b>5</b>	<b>14,658.03</b>	<b>1,946.39</b>	<b>490.75</b>	<b>17,095.17</b>	<b>10,875.43</b>

**9. Movement in funds**

		At 1st September 2021 £	Incoming Resources £	Outgoing Resources £	Gross transfers between funds £	At 31st August 2022 £
<b>Designated funds:</b>						
SATteam	6	761.84	0.00	97.67	0.00	664.17
FEU	6	333.52	231.00	120.35	0.00	444.17
Deprivation Supplement	6	8.99	0.00	0.00	0.00	8.99
SEN	6	0.00	5,549.85	4,720.79	0.00	829.06
<b>Restricted funds:</b>						
Reserve	6	0.63	0.00	0.00	0.00	0.63
Garden	6	144.51	385.00	101.19	0.00	428.32
Ci2eye	6	61.80	0.00	0.00	0.00	61.80
Training	6	0.00	400.00	400.00	0.00	0.00
<b>Total restricted funds</b>		<b>1,311.29</b>	<b>6,565.85</b>	<b>5,440.00</b>	<b>0.00</b>	<b>2,437.14</b>
<b>Unrestricted funds</b>						
General fund	6	9,564.14	100,556.88	95,462.99	0.00	14,658.03
<b>Total Unrestricted funds</b>		<b>9,564.14</b>	<b>100,556.88</b>	<b>95,462.99</b>	<b>0.00</b>	<b>14,658.03</b>
<b>Total Funds</b>	<b>7</b>	<b>10,875.43</b>	<b>107,122.73</b>	<b>100,902.99</b>	<b>0.00</b>	<b>17,095.17</b>

**Purposes of Restricted Funds**

**Reserve:** This is an amount of money reserved by the nursery to sustain the nursery in the event of a drop in numbers or event-impacting income

**Garden:** Specifically to buy equipment, toys and resources for the outdoor area

**Ci2eye:** Specifically for Ci2eye subscriptions

**Training:** Specifically for staff training costs

**SAMUELS CHRISTIAN NURSERY**

England & Wales - Charity number 1105744

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# Accounts

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# **SAMUELS CHRISTIAN NURSERY**

(Company limited by guarantee)

Report and Financial Statements

Period ended: 31<sup>st</sup> August 2021

Charity No: 1105744

Company No: 5212148

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## **LEGAL AND ADMINISTRATIVE INFORMATION**

### *Status*

The organisation is a charitable company limited by guarantee, incorporated on 23<sup>rd</sup> August 2004 and registered as a charity on 31<sup>st</sup> August 2004 and its operations include nursery facilities.

The company has to comply with both the Companies Act 2006 and the SORP 2005.

The company was established under a Memorandum of Association, which established the objects and powers of the charitable company and is governed under its Articles of Association. Under those Articles, the Trustees are elected at the AGM to serve a period of 3 years, subject to ratification at each AGM.

### **Trustees**

Mr John Ditchburn, Director & Chair

Mrs Joan Slater, Director

Mrs Louisa Russell, Director

Mrs Donna Knight, Director

### *Registered Office and Operation Address*

Broadmead Community Church, Broadmead Avenue, Northampton, NN3 2QY

### **Chief Executive Officer (Nursery Manager)**

Lydia Guclu (formerly Mary Ngatia)

### **Finance and Administration**

Julia Horne

Su Page

### *Independent Examiner*

Esther Veal

### *Bankers*

Caf Bank Ltd, 25 Kings Hill avenue, Kings Hill, West Malling, Kent, ME19 4JQ

### *Solicitors*

Hewitsons, York Road, Northampton.

## **Chair of Trustees Report: John Ditchburn**

I am pleased to report that Samuels Christian Nursery has continued to grow and develop through yet another demanding year. In my previous report, I outlined how we had weathered the storms of the first part of the Covid Pandemic and management changes. The year 2020-21 has seen the nursery continue to face ongoing pressures, many of which have resulted directly from the Pandemic, while significant staffing changes again took place during the year.

Lydia Guclu brought a wealth of experience and professionalism to Samuels when she took up the post of manager in September 2020. The financial year commenced with the Nursery having £16695.60 in the bank, up approximately £4400 from the end of the previous year. Within a month of Lydia taking over, we found ourselves facing a significant cashflow crisis as the uptake in numbers of children at the start of the year remained lower than expected meaning we were overstaffed. Lydia met with Trustees and subsequently staff to explain the situation and offering a reduction in hours to keep all staff in post. An increase in numbers in January resulted in an improved cashflow position, and an increase of staffing. We have observed that Covid has created a climate of greater reticence in general. This has undoubtedly impacted on some parents' willingness to engage with early years education; we have had to work harder to attract children. Lydia's experience in business and management enabled her to lead on advertising and campaigns to raise our profile.

As Lydia has observed in her Manager's Operational Report, the demands on staff through the pandemic of winter 2020-21, were extreme. Tightening guidance regarding washing, cleanliness, and communication, meant vigilance was always required and staff had to spend additional time thoroughly cleaning the setting at the end of the day. Government guidance to settings to remain open unless cases were reported, gave little room for manoeuvre and contributed to the pressure staff felt. This was a very difficult environment for all staff – meeting requirements and ensuring the wellbeing of children in the nursery and the anxieties this brought, while many were balancing caring for family members. It is to the great credit of the Samuels staff team that the nursery was able to remain open throughout the period, while the vast majority of settings had to close at least for short periods. The significance of this achievement was noted by West Northants EY Advisor Lisa Bigley during her visit to us in July.

The operation of the Nursery moved forward through innovation during the year. In the Office, the acquisition of Connect software made the management of finances and invoicing procedures easier for staff and parents. For a number of years we have considered introducing Tapestry software to record children's progress and give parents access to a live learning record. This was implemented at the start of the year. Social Media was used more intentionally to enhance communication with parents. The Manager's Operational Report outlines the significant amount of staff training and development that took place during the year. New approaches were embraced including "in-the-moment planning" which will feature in the curriculum in 2021-22.

By March, the impact of Covid began to reduce. During the pandemic, Broadmead Community Church had been able to progress the completion of the first floor of the building and this opened to church and community users as restrictions eased. The changes introduced new management challenges as Samuels had never operated in the fully opened new building. The secure design of the church centre means that both Nursery and Church are able to operate in a very safe manner. Nevertheless, adjusting to the new situation after months of isolation meant everyone had to get

used to systems not employed before. The Church's use of the Nursery Area on Sundays needed to be worked through to enable effective cooperative working. In order to facilitate the shared use of the premises, Broadmead Community Church Trustees worked with the Church Growth Trust to draw up a draft Licence Agreement. Samuels Trustees reviewed and accepted this agreement as the legal basis of the Nursery's use of the premises; the Licence Agreement will be implemented in the 2021-22 academic year.

We continued to experience staff changes during the year. In addition to Lydia Guclu taking up the position of Manager, Michelle Ledington joined the team as a Level 3 Practitioner in September, and Sarah Bland took on the responsibility of Nursery Lead. Elaine Douglas, our longest serving and most experienced member of staff took the decision to retire from Samuels during Term 4 and left us in May. Her outstanding practice and professional influence on the life of Samuels is greatly missed, while her incredible contribution over many years is much appreciated. Linda Hazizaj remained in Italy throughout the year, where she was receiving treatment for illness. We continue to hope that she will be able to return to work with us in the current year. Valentina Stanciu was unable to continue with us at the end of her probationary period in November and Charlotte Wootton was employed as a Level 3 practitioner to replace Elaine in May. Lydia Guclu steered the Nursery through a very difficult year, but felt she needed to move on in August to join the Early Years Alliance. The Trustees conducted two sets of interviews to find a replacement for Lydia during July and we were pleased to appoint Zoe Sanders as the new manager from September. Zoe has worked in management positions in a number of settings.

The Trustees recognise that we have entered into more turbulent times. Our reliance on God's provision is greater than ever. During the year, there have been times when we could not see our way to a solution, but the Lord's goodness is new every morning and his provision is more than enough. We are grateful that we find ourselves with a wonderful staff team who continue to show tremendous love and commitment to the children, each other and the vision of Samuels. We believe God will continue to enable the vision of Samuels to grow and develop and have an increasingly positive impact on our community to "welcome, value and nurture all, enabled by God."

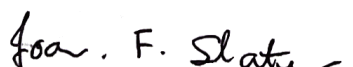
John Ditchburn



**Chair of Trustees**


Verified by:

Joan Slater (Trustee)



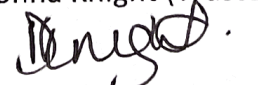
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Louisa Russell (Trustee)



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Donna Knight (Trustee)



1. 2. 22

## Nursery Manager's Operational Summary for 2020 – 2021 - By Lydia Guclu

### OPERATIONAL REPORT:

As a Manager starting Samuels Christian Nursery in the peak of the pandemic, I have faced many challenges but also many achievements. Most of the challenges were beyond the organisation's control and heavily linked to the pandemic. The ongoing guidance changes from the government most Friday nights (to be rolled out by Monday morning) were a significant pressure on me as the nursery manager. The level of cleaning, hand washing and dos and don'ts of what resources and equipment we could use in day-to-day nursery practice were hard to keep up with. The emotional strain on the team was significant. Most of the staff had high levels of anxiety. At this time no-one knew what the dangers with coronavirus were and what each of us could be taking back to our own families/households. Whilst every other educational setting (and most businesses) were closed, Samuels and the rest of the Early Years sector were told by the government to stay open to all children. As the Manager I implemented a running risk assessment, which changed with each government update, whilst ensuring that the staffing team understood these and knew what they meant in practice. I also kept a rolling COVID policy, again that I updated with each government recommendation.

In November we faced significant difficulty on a financial level. We anticipated we would have more children joining Samuels than we did in the new term (September), the pandemic resulted in many families wanting to keep their children at home and not join nursery. We called a staff meeting and together the staffing team offered to take a small reduction in hours to keep everyone in post. We managed to 'steer the ship' back onto a 'better' (but not perfect) financial place by January with more children enrolling.

Valentina Stanciu sadly didn't meet her probationary period in November/December and her employment was terminated.

The anxiety level due to COVID contributed to our Early Years Teacher Elaine Douglas taking the decision to retire, after 20+ years' service at Samuels in May 2021. We subsequently recruited Charlotte Wootton, a Level 3 practitioner.

Despite a challenging time with the pandemic, throughout my time here as Manager, there have been great achievements. The team have been very dedicated and supportive to move systems and training to "today's standard". The office has been brought up-to date, moving from paper-based systems to a professional Nursery management software program, called Connect Technology. This has now resulted in the day-to-day administrative tasks being a lot quicker, such as registers being printed at the click of a button and occupancy levels easier to understand. It also supports our finances with invoicing being electronic and sent with great ease. The data/information of families is on a secure server that could be accessed on work devices off-site (which during the pandemic is a great help if working from home).

The nursery room itself has also moved forward with its nursery administration, by the introduction of online learning journals using an online system called Tapestry. Staff can do observations at the click of a button on a tablet whilst in, which has reduced the amount of admin they were doing outside of their working hours. The observation, photo etc. is then accessed by parents - thus significantly improving our partnership working with parents (especially during the pandemic, when they haven't been able to come into nursery), and we have also met the statutory obligation of nursery practitioners not feeling overloaded with paperwork - it has been a huge success all round.

In terms of training and development, the nursery has received a complete re-fresh. The majority of this was cost free through funding and free courses. All staff have had major enhancements to their practice and their individual CDP (continual professional development) some of the key courses are below:

- All room-based staff have paediatric first aid- thus enabling the nursery to embark on the 'Millie's Mark Accreditation award' in the next year
- All room-based staff have been upskilled on effective teaching and learning for "today's early years standard"
- All staff have received in-depth safeguarding training
- All staff have received fire awareness training
- Sarah Bland has received DSL training
- Michelle Ledington has achieved her level 3 SENCO award
- Julia Horne and Lucy Harris-Johnson have achieved Level 2 in Mental health awareness
- Lucy Harris-Johnson has just been awarded £5700 worth of funding to complete her level 3 Early Years Educator course

We have also fully utilised our membership (part of our insurance package) with the Early Years learning Alliance with many online short courses via Educare online.

All the above has very much supported the nursery and brought much needed changes to bring the nursery up to date with our competitors. It has brought in a new level of professionalism to day-to-day practice and met our obligations to ensure staff are given opportunities of CPD (continual professional development). In turn, the children have made great progress in their learning.

Social media (Facebook) presence this year has also been enhanced. Used as a two-way tool to share wonderful learning with our current parents, but also to market the nursery to new families (whilst adhering to GDPR/data protection).

A new marketing banner/signage has also been put up; this was funded through a donation.

Overall, I feel the achievements outweigh the challenges at Samuels for 2020-2021, we have also been blessed with God's love and security and have remained covid-free to date.

Mrs Lydia Guclu  
Nursery Manager July 2021

## **Background To The Constitution Of Samuels And Its History As A Charity**

### **Constitution**

Details of Samuels Constitution are described in the Charity Memorandum and Articles of Association, are available for viewing, on request, from Samuels Office. These form the legal basis for the operation of the Nursery. In summary, the Constitution of Samuels serves to give a foundation for the on-going work of the Nursery in providing and developing excellence in early years education. It also provides a framework of accountability to the Charity Commission, Companies' House [Samuels is a Charitable Company Limited by Guarantee], Northamptonshire County Council, the Church and Parents.

### **The Establishment of a Governing Body, Trustees and Directors for Samuels**

Prior to 2002, Samuels operated under the auspices of Broadmead Baptist Church, with governance being informally exercised by the 'Samuels Advisory Team', comprised of representatives from Nursery Staff, parents, former parents, the Church Eldership and individuals who had come to support the vision of Samuels over the years. The continued growth of the nursery, funding changes and the need for greater accountability led to the establishment of a Governing Body for Samuels from 2002 onwards, following approval by the church meeting. This provided for representative appointments from parents, staff, the church eldership and the nursery supervisor, with elections ensuring representation and accountability. Governors' meetings took place once or twice a term and focused on all aspects of the running of the nursery and development of the vision.

The legal advice obtained in the process of the establishment of Samuels as a Charitable Company, suggested the appointment of three members of the Governing Body to act as Trustees and Directors of the Company. These posts are subject to election every 3 years. The Trustees and Directors of Samuels at the present time are John Ditchburn (Senior Teacher for Year 13 at Guilsborough Academy in Northamptonshire), Joan Slater (retired nurse), and Louisa Russell (Interim Head of Service, 0-19, Children's Universal Services, Northamptonshire Healthcare Foundation Trust), Donna Knight.

Trustees' meetings continue to take place once a term. Trustees also meet to respond to the operational needs in the Nursery as required; the primary concern of the Trustees is financial oversight and ensuring that decision-making is in line with the aims and goals of the charity. However, the Body of Governors ceased to exist in July 2012 and was replaced by Samuels Forum from September 2012. Members of this Forum were representatives of: Trustees, Management, Staff, Parents and members of the Samuels Action Team (SAT), a group of present and former parents who organised and led fundraising events during the year. The Forum itself stopped meeting by July 2013. At the present time, the Safeguarding Officer, the Parent Representative and the Staff Representative are each invited to attend and report at Trustees meetings once a year, but can also attend further meetings if they were to express their wish.

## **Fulfilling the Vision of Excellent Christian Early Years Education**

Evidence from Ofsted clearly shows that faith schools add the greatest value in terms of achievement to the students they educate. Key educational research over the last 20 years by Gardner et. al., has shown that strong emotional intelligence is the foundation of all children's learning. More recently, the focus of academic research has turned to the importance of strong spiritual intelligence in learning and its relationship to emotional intelligence.

Neither of these findings is a surprise. Jesus was very clear about the need of every person to build their lives upon the certainty of faith in him. He was also direct about "letting little children come to him". When Ruth Andrews [Founder] first had a vision of providing excellent Christian early years education for the community around Broadmead Baptist Church, she was motivated by the desire to provide children with an early education surrounded by an awareness of God. Numerous documented testimonies since this time, provide increasing evidence of the fulfilment of this vision in the local community and beyond.

## **Compliance and Approval Signature**

This report has been prepared in accordance with the Statement of Recommended Practice – Accounting and Reporting by Charities and in accordance with the special provisions of part XV of the Companies Act 2006 and 2015 relating to small companies.

Approved by the Trustees on 1st February 2022 and signed on their behalf by:



John Ditchburn

## **Director and Chair of Trustees**

## Report of the Independent Examiner.

To the Trustees of Samuels Christian Nursery.

On the Accounts for the Period Ended 31 August 2021

I report on the accounts of the company for the year ended 31<sup>st</sup> August 2021, which are set out on pages 11-16.

### *Respective Responsibilities of Trustees and Examiner*

The Trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The Trustees consider that an audit is not required for this year under section 43(2) of the Charities Act 1993 (the 1993 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 43 of the 1993 Act;
- to follow the procedures laid down in the general directions given by the Charity Commission under section 43(7)(b) of the 1993 Act; and
- to state whether particular matters have come to my attention.

### **Basis of Independent Examiner's Statement.**

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

### **Independent Examiner's Statement.**

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

1. which gives me reasonable cause to believe that in any material respect the requirements:
  - to keep accounting records in accordance with section 386 of the Companies Act 2006; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:  Date: 31.1.22

Name: Esther Veal

Relevant Professional Qualification or Body: PCCA

**SAMUELS CHRISTIAN NURSERY - YEAR ENDING 31 AUGUST 2021**  
**STATEMENT OF FINANCIAL ACTIVITIES**

	Supporting Document Page No	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
<b>Income and Endowments from:</b>						
<b>Incoming resources from generated funds</b>						
Donations and legacies	1 & 2	17,785.34	300.00	0.00	18,085.34	8,124.41
Other trading activities	1 & 2	11,968.00	0.00	0.00	11,968.00	12,356.15
Investment income	1 & 2	0.01	0.00	0.00	0.01	0.12
Income from charitable activities	1 & 2	72,142.29	3,432.39	0.00	75,574.68	74,780.95
<b>Income and Endowments from: GRAND TOTALS</b>		<b>101,895.64</b>	<b>3,732.39</b>	<b>0.00</b>	<b>105,628.03</b>	<b>95,261.63</b>
<b>Expenditure on:</b>						
<b>Costs of generating funds</b>						
Costs of generating funds	1 & 2	1,233.64	0.00	0.00	1,233.64	287.90
<b>Expenditure on charitable activities</b>						
Charitable activities	1, 2 & 3	106,001.40	4,157.50	184.64	110,343.54	90,740.29
<b>Expenditure on: GRAND TOTALS</b>		<b>107,235.04</b>	<b>4,157.50</b>	<b>184.64</b>	<b>111,577.18</b>	<b>91,028.19</b>
<b>Net Incoming/(Expenditure) Resources before transfers</b>		<b>-5,339.40</b>	<b>-425.11</b>	<b>-184.64</b>	<b>-5,949.15</b>	<b>4,233.44</b>
<b>Transfers</b>	1	0.00	0.00	0.00	0.00	0.00
<b>Other recognised gains/losses</b>	1	0.00	0.00	0.00	0.00	0.00
<b>Net movements in funds</b>		<b>-5,339.40</b>	<b>-425.11</b>	<b>-184.64</b>	<b>-5,949.15</b>	<b>4,233.44</b>
<b>Reconciliation of Funds</b>						
Total funds brought forward	1	14,903.54	1,529.46	391.58	16,824.58	12,591.14
<b>Total funds carried forward</b>		<b>9,564.14</b>	<b>1,104.35</b>	<b>206.94</b>	<b>10,875.43</b>	<b>16,824.58</b>

The Statement of Financial activities includes all gains and losses in the year.  
All incoming resources and resources used derive from continuing activities.

**SAMUELS CHRISTIAN NURSERY - YEAR ENDING 31 AUGUST 2021**  
**Balance Sheet as at 31 August 2021**

	Supporting Document Page No	Total Funds 2021 £	Total Funds 2020 £
<b>Current assets</b>			
Debtors	4 & 5	1,716.41	481.02
Cash at bank and in hand	4 & 5	9,708.41	16,343.56
<b>Total Current assets</b>		<b>11,424.82</b>	<b>16,824.58</b>
<b>Liabilities</b>			
Accounts payable (bills)	4 & 5	549.39	0.00
<b>Total liabilities</b>		<b>549.39</b>	<b>0.00</b>
<b>Net assets</b>	<b>4 &amp; 5</b>	<b>10,875.43</b>	<b>16,824.58</b>
<b>Represented by funds</b>			
Unrestricted funds	4 & 6	9,564.14	14,903.54
Designated funds	4 & 6	1,104.35	1,529.46
Restricted funds	4 & 6	206.94	391.58
<b>Total Charity funds</b>		<b>10,875.43</b>	<b>16,824.58</b>

For the year ending 31/08/21 the company was entitled to exemption from audit under section 477 (2) of the Companies Act 2006 relating to small companies.

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

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

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

Approved by the trustees on 1st February 2022 and signed on its behalf by:



Mr John Ditchburn (Chair of Trustees)

**Notes forming part of the financial statements for the year ended  
31 August 2021**

**1. Accounting policies**

- (a) The financial statements have been prepared under the historical cost convention, in accordance with SORP 2015, the Companies Act 2006, and the Accounting and Reporting by Charities issued March 2008.
- (b) Voluntary income is received by the way of donations and gifts and is included in full in the Statement of Financial Activities when receivable. The value of services provided by volunteers has not been included.
- (c) Grants, including grants for the purchase of fixed assets, are recognised in full in the Statement of Financial Activities in the year in which they are receivable.
- (d) Incoming resources is included when receivable.
- (e) Resources expended are recognised in the period in which they are incurred. Resources expended include attributable VAT which cannot be recovered.
- (f) Unrestricted funds are donations and other incoming resources receivable or generated for the objects of the charity without further specified purpose and are available as general funds.
- (g) Designated funds are unrestricted funds earmarked by the trustees for particular purposes.
- (h) Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund, together with a fair allocation of management and support costs.

## 1. INCOME & ENDOWMENTS FROM:

	Supporting Document Page No	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
<b>Donations and legacies</b>						
Income from supporters	2	17,359.20	300.00	0.00	17,659.20	4,624.50
Voluntary Snack Contributions	2	0.00	0.00	0.00	0.00	2.00
Grants	2	426.14	0.00	0.00	426.14	3,497.91
		<b>17,785.34</b>	<b>300.00</b>	<b>0.00</b>	<b>18,085.34</b>	<b>8,124.41</b>
<b>Other trading activities</b>						
Trading income - fees	2	11,895.00	0.00	0.00	11,895.00	12,261.15
Sale of goods	2	73.00	0.00	0.00	73.00	95.00
		<b>11,968.00</b>	<b>0.00</b>	<b>0.00</b>	<b>11,968.00</b>	<b>12,356.15</b>
<b>Income from Investments</b>						
Income from investments	2	0.01	0.00	0.00	0.01	0.12
		<b>0.01</b>	<b>0.00</b>	<b>0.00</b>	<b>0.01</b>	<b>0.12</b>
<b>Income from charitable activities</b>						
Income from government bodies	2	67,347.88	0.00	0.00	67,347.88	66,015.38
Income from government initiatives	2	4,794.41	3,046.69	0.00	7,841.10	8,441.57
Income from fundraising & event	2	0.00	385.70	0.00	385.70	324.00
		<b>72,142.29</b>	<b>3,432.39</b>	<b>0.00</b>	<b>75,574.68</b>	<b>74,780.95</b>
<b>Income and endowments: Grand totals</b>		<b>101,895.64</b>	<b>3,732.39</b>	<b>0.00</b>	<b>105,628.03</b>	<b>95,261.63</b>

## 2. EXPENDITURE ON:

		Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
<b>Cost of generating funds</b>						
Staff Training	2	1,233.64	0.00	0.00	1,233.64	287.90
		<b>1,233.64</b>	<b>0.00</b>	<b>0.00</b>	<b>1,233.64</b>	<b>287.90</b>
<b>Expenditure on Charitable Activities</b>						
Supply of Services	2	75.00	0.00	0.00	75.00	310.00
Purchase of Goods	2	797.43	945.11	175.65	1,918.19	1,623.40
Audit Costs	2	150.00	0.00	0.00	150.00	150.00
Cost of Employment	2	624.00	0.00	0.00	624.00	361.00
Salaries	2	97,341.88	3,046.69	0.00	100,388.57	82,251.63
Office Costs	2	417.63	0.00	0.00	417.63	294.31
Nursery Supplies	2	788.98	165.70	8.99	963.67	899.81
Communication costs	2	46.00	0.00	0.00	46.00	72.00
Milk & Snacks	2	351.09	0.00	0.00	351.09	453.85
Insurance	2	716.61	0.00	0.00	716.61	712.60
Staff pensions	2	2,053.88	0.00	0.00	2,053.88	1,867.52
Subscriptions	2	2,556.77	0.00	0.00	2,556.77	1,712.76
Sundry Expenses	3	82.13	0.00	0.00	82.13	31.41
		<b>106,001.40</b>	<b>4,157.50</b>	<b>184.64</b>	<b>110,343.54</b>	<b>90,740.29</b>
<b>Expenditure: Grand totals</b>		<b>107,235.04</b>	<b>4,157.50</b>	<b>184.64</b>	<b>111,577.18</b>	<b>91,028.19</b>

## SAMUELS CHRISTIAN NURSERY - YEAR ENDING 31 AUGUST 2021

### 3. Staff costs

	Supporting Document Page No	Total 2021 £	Total 2020 £
Salaries and Wages	7	93,249.48	77,793.92
Tax	7	4,431.40	3,174.40
National Insurance	7	2,707.69	1,283.31
<b>Total</b>	<b>2 &amp; 7</b>	<b><u>100,388.57</u></b>	<b><u>82,251.63</u></b>

No employee received emoluments of more than £60,000.

The weekly number of employees during the year, was as follows:

	2021	2020
Manager	1	1
Deputy Manager/Lead Practitioner	1	1
Administration and Finance	2	2
Learning Leaders	4	4
Play Leaders	0	0
Nursery Support	3	2
Nursery Support in Training	0	0
Nursery Housekeepers	0	0
Apprentice	0	0
	<b><u>11</u></b>	<b><u>10</u></b>

### 4. Taxation

The Charitable Company is exempt from corporation tax on its charitable activities.

### 5. Debtors

		2021	2020
Other Debtors and prepayments	4	1,716.41	481.02
<b>Total</b>		<b><u>1,716.41</u></b>	<b><u>481.02</u></b>

**SAMUELS CHRISTIAN NURSERY - YEAR ENDING 31 AUGUST 2021**

Supporting  
Document  
Page No

		Total 2021 £	Total 2020 £
<b>6. Creditors</b>			
Other creditors and accruals	4	549.39	0.00
<b>Total</b>		<b>549.39</b>	<b>0.00</b>

**7. Analysis of net assets between funds**

		General Funds £	Designated Funds £	Restricted Funds £	2021 Total Funds £	2020 Total Funds £
Current assets	4	8,490.92	1,104.35	113.14	9,708.41	16,343.56
Current assets - debtors	4	1,622.61	0.00	93.80	1,716.41	481.02
Current liabilities	4	-549.39	0.00	0.00	-549.39	0.00
<b>Net assets at 31 August 2021</b>		<b>9,564.14</b>	<b>1,104.35</b>	<b>206.94</b>	<b>10,875.43</b>	<b>16,824.58</b>

**8. Movement in funds**

		At 1st September 2020 £	Incoming Resources £	Outgoing Resources £	Gross transfers between funds £	At 31st August 2021 £
<b>Designated funds:</b>						
SATteam	6	1,463.78	0.00	701.94	0.00	761.84
FEU	6	56.69	685.70	408.87	0.00	333.52
Deprivation Supplement	6	8.99	0.00	0.00	0.00	8.99
SEN	6	0.00	3,046.69	3,046.69	0.00	0.00
<b>Restricted funds:</b>						
Reserve	6	0.63	0.00	0.00	0.00	0.63
Garden	6	329.15	0.00	184.64	0.00	144.51
Ci2eye	6	61.80	0.00	0.00	0.00	61.80
<b>Total restricted funds</b>		<b>1,921.04</b>	<b>3,732.39</b>	<b>4,342.14</b>	<b>0.00</b>	<b>1,311.29</b>
<b>Unrestricted funds</b>						
General fund	6	14,903.54	101,895.64	107,235.04	0.00	9,564.14
<b>Total Unrestricted funds</b>		<b>14,903.54</b>	<b>101,895.64</b>	<b>107,235.04</b>	<b>0.00</b>	<b>9,564.14</b>
<b>Total Funds</b>	6	<b>16,824.58</b>	<b>105,628.03</b>	<b>111,577.18</b>	<b>0.00</b>	<b>10,875.43</b>

**Purposes of Restricted Funds**

**Reserve:** This is an amount of money reserved by the nursery to sustain the nursery in the event of a drop in numbers or event-impacting income

**Garden:** Specifically to buy equipment, toys and resources for the outdoor area

**Ci2eye:** Specifically for Ci2eye subscriptions

**SAMUELS CHRISTIAN NURSERY**

England & Wales - Charity number 1105744

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# Accounts

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# **SAMUELS CHRISTIAN NURSERY**

(Company limited by guarantee)

Report and Financial Statements

Period ended: 31<sup>st</sup> August 2020

Charity No: 1105744

Company No: 5212148

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## **LEGAL AND ADMINISTRATIVE INFORMATION**

### *Status*

The organisation is a charitable company limited by guarantee, incorporated on 23<sup>rd</sup> August 2004 and registered as a charity on 31<sup>st</sup> August 2004 and its operations include nursery facilities.

The company has to comply with both the Companies Act 2006 and the SORP 2005.

The company was established under a Memorandum of Association, which established the objects and powers of the charitable company and is governed under its Articles of Association. Under those Articles, the Trustees are elected at the AGM to serve a period of 3 years, subject to ratification at each AGM.

### **Trustees**

Mr John Ditchburn, Director & Chair

Mrs Joan Slater, Director

Mrs Louisa Russell, Director

Mrs Donna Knight, Director

### *Registered Office and Operation Address*

Broadmead Community Church, Broadmead Avenue, Northampton, NN3 2QY

### **Chief Executive Officer (Nursery Manager)**

Lydia Guclu (formerly Mary Ngatia)

### **Finance and Administration**

Julia Horne

### *Independent Examiner*

Esther Veal

### *Bankers*

Caf Bank Ltd, 25 Kings Hill avenue, Kings Hill, West Malling, Kent, ME19 4JQ

### *Solicitors*

Hewitsons, York Road, Northampton.

## Chair of Trustees Report: John Ditchburn

As a charity whose financial year ends in August, the year 2019-20 was certainly been one with two distinct halves for Samuels Christian Nursery; the second half was significantly defined by the impact of Covid-19 on the setting. It was a year that concluded with the Trustees and Staff saying “goodbye” to Mary Ngatia as manager, after two years of wonderful service to the Nursery that has seen us establish Samuels in its new premises.

The financial year commenced with the Nursery having £12,591.14 in the bank, down approximately £2K from the end of the previous year; the year ahead (2019-20) would represent the first full year of operation in the new Broadmead Community Church building. Although we had seen a gradual increase in numbers of children, it was evident that awareness of the Nursery in the community was lower than anticipated. Budgetary projections presented a challenge at the start of the year, indicating the need to see a growth in numbers of children to fill vacant sessions; without this we were facing making a significant loss in the year and a significant reduction of funds at the bank. The nursery accommodation in the Broadmead Community Church Centre was built to allow a maximum number of 32 children. We had commenced operations with a capacity of 24 children registered with Ofsted in order to allow staff to adjust to a different way of working. The Trustees agreed with Mary that we should increase capacity to 28 and Ofsted approved this number. Terms 1-3 saw positive developments with a slow increase in sessions taken. Staff were becoming more accustomed to operating in the smaller space and sense of calm and educational excellence that has always characterised Samuels was very much in evidence. Broadmead Community Church had appointed Andrea Madden as Children’s and Family worker earlier in 2019 and she was able to begin working with the Nursery to support some children and families.

A number of significant staffing changes took place during the year. In January 2020, Mary informed the Trustees that she wished to resign as manager with effect from the end of the financial year, having accomplished what she felt called to do in establishing the Nursery in the new building. Her decision was shared with staff in February and the Trustees began working with Mary to advertise the post for her successor. Staff qualifications were enhanced during the year with Linda Hazizaj completing her Level 3 qualification in December and Candice Jackson in June. Elaine Douglas informed us of her wish to stand down from her responsibilities as Deputy Manager and Deputy Safeguarding Lead. Sarah Bland was interviewed and appointed to these roles. Vali Stanciu had joined Samuels in the New Year on a voluntary basis as she completed her Level 3 training; she was offered a position for the new academic year pending completion of her Level 3 from October when her training was due to be completed. During lockdown Linda discovered that she needed treatment for illness; at the end of the academic year, she went on long-term sick leave for treatment in Italy and we are looking forward to her return in the New Year. As part of the appointment process for a new manager, Michelle Ledington was interviewed; as a result we were able to bring her onto the team as a temporary Level 3 appointment to cover Linda’s absence.

The growing impact of Covid-19 began to be felt from the beginning of March and the Nursery closed to meet statutory restrictions on 26<sup>th</sup> of March. Mary carried out excellent work to manage a rapidly changing situation, responding to Northamptonshire County Council’s requirements and keeping the Trustees informed. Meetings between Mary and the Trustees moved online through Zoom and regular updates were provided. Staff were furloughed appropriately as required, in response to the


cessation of fees paid by some parents. As we entered May, plans to re-open nurseries in Term 5 emerged and Mary began working with staff remotely and then in person immediately prior to re-opening. It was a huge task for Mary and Elaine in particular to put the necessary risk assessments in place that allowed the creation of two, age-based bubbles and complied to the health and safety requirements for the different year groups and the staff. The Trustees are very grateful to all staff for both their planning and implementation which allowed children to safely experience education in Term 6 without any Covid infection.

While the Nursery was closed during lockdown, applications for the post of Manager were considered and two candidates were invited to interview over Zoom on 21<sup>st</sup> May, with Louisa Russell, John Ditchburn and Andrea Madden representing the Trustees and the Church. Following this interview there was unanimous agreement from the panel that we should invite Lydia Guclu to become manager of Samuels. Lydia's circumstances did not permit her to take up the offer at that time but following a long process of re-advertising and careful consideration, she was able to take up the Trustees offer in July. Lydia's extensive experience in Nursery management and passion for what Samuels represents, gave us great reassurance that we had made a strong appointment as we faced a new financial and academic year with many uncertainties created the by the pandemic. On the last day of the academic year, it was possible to announce to staff that we had secured a new manager for the Nursery.

Samuels finished the academic year with £16K at the bank, but with costs to be paid over the summer. Prospective numbers had looked relatively promising at the beginning of closure, but the uncertainty introduced by Covid was having an impact with financial uncertainties introduced looking into the financial year 2020-21.

Through it all, the Trustees have seen God's faithfulness in his grace which has been so evident in so many ways. In Mary's management, enabling her to nurture and develop staff and create such an atmosphere of love in the new setting while providing the financial management necessary to bring us through the initial phase of Covid's impact. In bringing Vali and Michelle to us as new members of staff, equipping Sarah to take on the Deputy Manager role and in making it possible for Lydia to be appointed as our new manager to help us face the challenges ahead. We believe God will continue to enable the vision of Samuels to grow and develop and have an increasingly positive impact on our community to "welcome, value and nurture all, enabled by God."

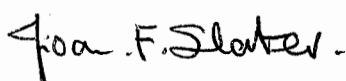
John Ditchburn



**Chair of Trustees**

Verified by:

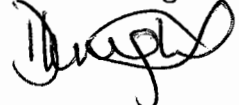
Joan Slater (Trustee)



Louisa Russell (Trustee)



Donna Knight (Trustee)



## Nursery Manager's Operational Summary for 2019 – 2020 - By Mary Ngatia

### OPERATIONAL REPORT:

The first full academic year in the new purpose built nursery was started with much anticipation and excitement in September 2019, the possibilities and plans were starting to come together and our focus turned to the outside area.

In the Autumn we had a very successful Conker competition in which the children collected over 5000! conkers and raised much need funds for the garden.

With the return of Emma Brown to the staff team and her forest school training the garden plan was drawn up and with some willing volunteers started to take shape as growing beds and sand pits were built.

The number of children starting at the beginning of the academic year was slower than expected however numbers began to rise with enquires every week and by January we were looking at healthy numbers once again.

February started with fundraising for the sand pit with the sand being purchased swiftly, however COVID then thwarted our plans with the nursery having to close in March. With only one child fitting the key worker category arrangements were made in conjunction with the NCC to place child in another setting temporarily.

I, along with the office staff, continued to run the admin side of the charity from our homes, and I spent much time ensuring that we at all times complied with any and all updates from central and local government. After making arrangements with Broadmead Community church to temporarily use an extra room, the Nursery was able to reopen in May. Two bubbles were formed namely preschoolers and early birds. Staff were assigned to a bubble in order to keep both groups separate, we utilized the church grass to enable safe outside space.

The children returned with much enthusiasm and joy. Wellbeing was high considering the situation. Wellbeing remained high throughout the summer term and the staff were exceptional with taking on the extra cleaning and routines swiftly and competently.

I ensured that risk assessments were completed and maintained at all times ensuring all changes and updates were done immediately.

***“The Leadership team have focused on children and staff wellbeing during the first week in the new building. New children have also joined the setting. From discussions and observations of parents, children and staff wellbeing is very high and children have settled very well into the new premises and new routines. All staff have ensured that children’s wellbeing has been met throughout the process”***  
**Zoe Illot (SIC) January 2020**

***“The staff team today demonstrated their commitment to ensuring that children’s needs are met through a high quality provision. Practitioners were highly reflective of both provision and practice which is impressive in the short time that they have been in their current premises”***

***Zoe Illot (SIC) January 2020***

The leadership team continued to have regular staff meetings, training days, ‘How are you doing meetings’ and informal meetings to ensure that communication and staff well-being remained high at all times.

The leadership had ensured that all agencies and professionals had been fully informed by any changes, decisions and risk assessments.

**❖ Personnel:**

Valentina Stanciu joined Samuels as a volunteer in January while she completed her level 3 training. Linda Hazizaj and Candice Jackson qualified at level 3 within the year. All staff were exceptional in very difficult circumstances and along with the manager continued to provide a high-quality provision throughout. Mary Ngatia officially stepped down on 31<sup>st</sup> August 2020 wishing all staff well as Samuels continues to provide outstanding provision into the future.

Mrs Mary Ngatia  
**Nursery Manager July 2020**

## **Background To The Constitution Of Samuels And Its History As A Charity**

### **Constitution**

Details of Samuels Constitution are described in the Charity Memorandum and Articles of Association, are available for viewing, on request, from Samuels Office. These form the legal basis for the operation of the Nursery. In summary, the Constitution of Samuels serves to give a foundation for the on-going work of the Nursery in providing and developing excellence in early years education. It also provides a framework of accountability to the Charity Commission, Companies' House [Samuels is a Charitable Company Limited by Guarantee], Northamptonshire County Council, the Church and Parents.

### **The Establishment of a Governing Body, Trustees and Directors for Samuels**

Prior to 2002, Samuels operated under the auspices of Broadmead Baptist Church, with governance being informally exercised by the 'Samuels Advisory Team', comprised of representatives from Nursery Staff, parents, former parents, the Church Eldership and individuals who had come to support the vision of Samuels over the years. The continued growth of the nursery, funding changes and the need for greater accountability led to the establishment of a Governing Body for Samuels from 2002 onwards, following approval by the church meeting. This provided for representative appointments from parents, staff, the church eldership and the nursery supervisor, with elections ensuring representation and accountability. Governors meetings took place once or twice a term and focused on all aspects of the running of the nursery and development of the vision.

The legal advice obtained in the process of the establishment of Samuels as a Charitable Company, suggested the appointment of three members of the Governing Body to act as Trustees and Directors of the Company. These posts are subject to election every 3 years. The Trustees and Directors of Samuels at the present time are John Ditchburn (Senior Teacher for Year 13 at Guilsborough Academy in Northamptonshire), Joan Slater (retired nurse), and Louisa Russell (Interim Head of Service, 0-19, Children's Universal Services, Northamptonshire Healthcare Foundation Trust), Donna Knight.

Trustees meetings continue to take place once a term. Trustees also meet to respond to the operational needs in the Nursery as required; the primary concern of the Trustees is financial oversight and ensuring that decision-making is in line with the aims and goals of the charity. However, the Body of Governors ceased to exist in July 2012 and was replaced by Samuels Forum from September 2012. Members of this Forum were representatives of: Trustees, Management, Staff, Parents and members of the Samuels Action Team (SAT), a group of present and former parents who organise and lead fundraising events during the year. The Forum itself stopped meeting by July 2013. At the present time, the Safeguarding Officer, the Parent Representative and the Staff Representative are each invited to attend and report at Trustees meetings once a year, but can also attend further meetings if they were to express their wish.

### **Fulfilling the Vision of Excellent Christian Early Years Education**

Evidence from Ofsted clearly shows that faith schools add the greatest value in terms of achievement to the students they educate. Key educational research over the last 20 years by

Gardner et. al., has shown that strong emotional intelligence is the foundation of all children's learning. More recently, the focus of academic research has turned to the importance of strong spiritual intelligence in learning and its relationship to emotional intelligence.

Neither of these findings is a surprise. Jesus was very clear about the need of every person to build their lives upon the certainty of faith in him. He was also direct about "letting little children come to him". When Ruth Andrews [Founder] first had a vision of providing excellent Christian early years education for the community around Broadmead Baptist Church, she was motivated by the desire to provide children with an early education surrounded by an awareness of God. Numerous documented testimonies since this time, provide increasing evidence of the fulfilment of this vision in the local community and beyond.

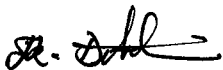
In order to extend the influence of this vision, Brian and Ruth Andrews established Christian Initiatives in Early Years Education in 2003. Ci2Eye has grown as part of the activities of Samuels as an International Charity. After more than 10 years of operation, their international links have continued to expand and Ci2eye is now looking at rebranding in October 2016.

### **Compliance and Approval Signature**

This report has been prepared in accordance with the Statement of Recommended Practice – Accounting and Reporting by Charities and in accordance with the special provisions of part XV of the Companies Act 2006 and 2015 relating to small companies.

Approved by the Trustees on 14th March 2021 and signed on their behalf by:

John Ditchburn



**Director and Chair of Trustees**

**Report of the Independent Examiner.**

To the Trustees of Samuels Christian Nursery.

On the Accounts For The Period Ended 31 August 2020

I report on the accounts of the company for the year ended 31<sup>st</sup> August 2020, which are set out on pages 11-16.

*Respective Responsibilities of Trustees and Examiner*

The Trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The Trustees consider that an audit is not required for this year under section 43(2) of the Charities Act 1993 (the 1993 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 43 of the 1993 Act;
- to follow the procedures laid down in the general directions given by the Charity Commission under section 43(7)(b) of the 1993 Act; and
- to state whether particular matters have come to my attention.

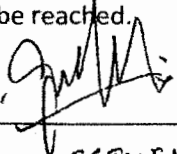
**Basis of Independent Examiner’s Statement.**

My examination was carried out in accordance with general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a ‘true and fair view’ and the report is limited to those matters set out in the statement below.

**Independent Examiner’s Statement.**

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

1. which gives me reasonable cause to believe that in any material respect the requirements:
  - to keep accounting records in accordance with section 386 of the Companies Act 2006; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:  Date: 27.2.21

Name: ESTHER VEAL

Relevant Professional Qualification or Body: FCCA

**SAMUELS CHRISTIAN NURSERY - YEAR ENDING 31 AUGUST 2020**  
**STATEMENT OF FINANCIAL ACTIVITIES**

	Supporting Document Page No	Unrestricted Funds £	Designated Funds £	Restricted Funds	Total Funds 2020 £	Total Funds 2019 £
<b>Income and Endowments from:</b>						
<b>Incoming resources from generated funds</b>						
Donations and legacies	1 & 2	7,944.41	0.00	180.00	8,124.41	13,977.00
Other trading activities	1 & 2	12,356.15	0.00	0.00	12,356.15	10,047.70
Investment income	1 & 2	0.12	0.00	0.00	0.12	3.48
Income from charitable activities	1 & 2	74,456.95	50.00	274.00	74,780.95	51,733.58
<b>Income and Endowments from: GRAND TOTALS</b>		<b>94,757.63</b>	<b>50.00</b>	<b>454.00</b>	<b>95,261.63</b>	<b>75,761.76</b>
<b>Expenditure on:</b>						
<b>Costs of generating funds</b>						
Costs of generating funds	1 & 2	287.90	0.00	0.00	287.90	330.50
<b>Expenditure on charitable activities</b>						
Charitable activities	1, 2 & 3	89,539.36	1,076.08	124.85	90,740.29	77,704.20
<b>Expenditure on: GRAND TOTALS</b>		<b>89,827.26</b>	<b>1,076.08</b>	<b>124.85</b>	<b>91,028.19</b>	<b>78,034.70</b>
<b>Net Incoming/(Expenditure) Resources before transfers</b>		<b>4,930.37</b>	<b>-1,026.08</b>	<b>329.15</b>	<b>4,233.44</b>	<b>-2,272.94</b>
<b>Transfers</b>						
Gross Transfers between funds - in	1	0.00	0.00	0.00	0.00	9,500.00
- out	1	0.00	0.00	0.00	0.00	-9,500.00
<b>Other recognised gains/losses</b>	1	0.00	0.00	0.00	0.00	0.00
<b>Net movements in funds</b>		<b>4,930.37</b>	<b>-1,026.08</b>	<b>329.15</b>	<b>4,233.44</b>	<b>-2,272.94</b>
<b>Reconciliation of Funds</b>						
Total funds brought forward	1	9,973.17	2,555.54	62.43	12,591.14	14,864.08
<b>Total funds carried forward</b>		<b>14,903.54</b>	<b>1,529.46</b>	<b>391.58</b>	<b>16,824.58</b>	<b>12,591.14</b>

The Statement of Financial activities includes all gains and losses in the year.  
All incoming resources and resources used derive from continuing activities.

**SAMUELS CHRISTIAN NURSERY - YEAR ENDING 31 AUGUST 2020**  
**Balance Sheet as at 31 August 2020**

	Supporting Document Page No	Total Funds 2020 £	Total Funds 2019 £
<b>Current assets</b>			
Debtors	4 & 5	481.02	656.44
Cash at bank and in hand	4 & 5	16,343.56	11,934.70
<b>Total Current assets</b>		<b>16,824.58</b>	<b>12,591.14</b>
<b>Liabilities</b>			
Accounts payable (bills)	4 & 5	0.00	0.00
<b>Total liabilities</b>		<b>0.00</b>	<b>0.00</b>
<b>Net assets</b>	<b>4 &amp; 5</b>	<b>16,824.58</b>	<b>12,591.14</b>
<b>Represented by funds</b>			
Unrestricted funds	4 & 6	14,903.54	9,973.17
Designated funds	4 & 6	1,529.46	2,555.54
Restricted funds	4 & 6	391.58	62.43
<b>Total Charity funds</b>		<b>16,824.58</b>	<b>12,591.14</b>

For the year ending 31/08/20 the company was entitled to exemption from audit under section 477 (2) of the Companies Act 2006 relating to small companies.

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

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

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

Approved by the trustees on 4th March 2021 and signed on its behalf by:



Mr John Ditchburn (Chair of Trustees)

**Notes forming part of the financial statements for the year ended  
31 August 2020**

**1. Accounting policies**

- (a) The financial statements have been prepared under the historical cost convention, in accordance with SORP 2015, the Companies Act 2006, and the Accounting and Reporting by Charities issued March 2008.
- (b) Voluntary income is received by the way of donations and gifts and is included in full in the Statement of Financial Activities when receivable. The value of services provided by volunteers has not been included.
- (c) Grants, including grants for the purchase of fixed assets, are recognised in full in the Statement of Financial Activities in the year in which they are receivable.
- (d) Incoming resources is included when receivable.
- (e) Resources expended are recognised in the period in which they are incurred. Resources expended include attributable VAT which cannot be recovered.
- (f) Unrestricted funds are donations and other incoming resources receivable or generated for the objects of the charity without further specified purpose and are available as general funds.
- (g) Designated funds are unrestricted funds earmarked by the trustees for particular purposes.
- (h) Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund, together with a fair allocation of management and support costs.

## 1. INCOME & ENDOWMENTS FROM:

	Supporting Document Page No	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 2020 £	Total 2019 £
<b>Donations and legacies</b>						
Income from supporters	2	4,444.50	0.00	180.00	4,624.50	13,977.00
Voluntary Snack Contributions	2	2.00	0.00	0.00	2.00	0.00
Grants	2	3,497.91	0.00	0.00	3,497.91	0.00
		<b>7,944.41</b>	<b>0.00</b>	<b>180.00</b>	<b>8,124.41</b>	<b>13,977.00</b>
<b>Other trading activities</b>						
Trading income - fees	2	12,261.15	0.00	0.00	12,261.15	9,855.60
Sale of goods	2	95.00	0.00	0.00	95.00	192.10
		<b>12,356.15</b>	<b>0.00</b>	<b>0.00</b>	<b>12,356.15</b>	<b>10,047.70</b>
<b>Income from Investments</b>						
Income from investments	2	0.12	0.00	0.00	0.12	3.48
		<b>0.12</b>	<b>0.00</b>	<b>0.00</b>	<b>0.12</b>	<b>3.48</b>
<b>Income from charitable activities</b>						
Income from government bodies	2	66,015.38	0.00	0.00	66,015.38	44,648.49
Income from government initiative	2	8,441.57	0.00	0.00	8,441.57	6,365.25
Income from fundraising & event	2	0.00	50.00	274.00	324.00	719.84
		<b>74,456.95</b>	<b>50.00</b>	<b>274.00</b>	<b>74,780.95</b>	<b>51,733.58</b>
<b>Income and endowments: Grand totals</b>		<b>94,757.63</b>	<b>50.00</b>	<b>454.00</b>	<b>95,261.63</b>	<b>75,761.76</b>

## 2. EXPENDITURE ON:

		Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 2020 £	Total 2019 £
<b>Cost of generating funds</b>						
Cost of raising funds	2	0.00	0.00	0.00	0.00	16.00
Staff Training	2	287.90	0.00	0.00	287.90	314.50
		<b>287.90</b>	<b>0.00</b>	<b>0.00</b>	<b>287.90</b>	<b>330.50</b>
<b>Expenditure on Charitable Activities</b>						
Supply of Services	2	310.00	0.00	0.00	310.00	1,066.00
Purchase of Goods	2	422.47	1,076.08	124.85	1,623.40	2,097.78
Audit Costs	2	150.00	0.00	0.00	150.00	150.00
Legal Advice	2	0.00	0.00	0.00	0.00	100.00
Cost of Employment	2	361.00	0.00	0.00	361.00	339.00
Salaries	2	82,251.63	0.00	0.00	82,251.63	66,779.91
Office Costs	2	294.31	0.00	0.00	294.31	464.39
Nursery Supplies	2	899.81	0.00	0.00	899.81	380.18
Communication costs	2	72.00	0.00	0.00	72.00	197.85
Milk & Snacks	2	453.85	0.00	0.00	453.85	467.12
Insurance	3	712.60	0.00	0.00	712.60	706.83
Staff pensions	3	1,867.52	0.00	0.00	1,867.52	935.07
Subscriptions	3	1,712.76	0.00	0.00	1,712.76	1,217.61
Sundry Expenses	3	31.41	0.00	0.00	31.41	252.67
Rent	3	0.00	0.00	0.00	0.00	2,528.00
Goodwill Payments for Services Receive	3	0.00	0.00	0.00	0.00	21.79
		<b>89,539.36</b>	<b>1,076.08</b>	<b>124.85</b>	<b>90,740.29</b>	<b>77,704.20</b>
<b>Expenditure: Grand totals</b>		<b>89,827.26</b>	<b>1,076.08</b>	<b>124.85</b>	<b>91,028.19</b>	<b>78,034.70</b>

## SAMUELS CHRISTIAN NURSERY - YEAR ENDING 31 AUGUST 2020

### 3. Staff costs

	Supporting Document Page No	Total 2020 £	Total 2019 £
Salaries and Wages	7	77,793.92	64,003.40
Tax	7	3,174.40	1,660.20
National Insurance	7	1,283.31	1,116.31
<b>Total</b>	<b>2 &amp; 7</b>	<b><u>82,251.63</u></b>	<b><u>66,779.91</u></b>

No employee received emoluments of more than £60,000. 0 0

The weekly number of employees during the year, was as follows:

	2020	2019
Manager	1	1
Deputy Manager/Lead Practitioner	1	1
Administration and Finance	2	2
Learning Leaders	4	3
Play Leaders	0	0
Nursery Support	2	2
Nursery Support in Training	0	0
Nursery Housekeepers	0	0
Apprentice	0	0
	<b><u>10</u></b>	<b><u>9</u></b>

### 4. Taxation

The Charitable Company is exempt from corporation tax on its charitable activities.

### 5. Debtors

		2020	2019
Other Debtors and prepayments	4	481.02	656.44
<b>Total</b>		<b><u>481.02</u></b>	<b><u>656.44</u></b>

**SAMUELS CHRISTIAN NURSERY - YEAR ENDING 31 AUGUST 2020**

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**6. Creditors**

		Total £	2020	Total £	2019
Other creditors and accrual	4		0.00		0.00
<b>Total</b>			<b>0.00</b>		<b>0.00</b>

**7. Analysis of net assets between funds**

		General Funds £	Designated Funds £	Restricted Funds £	2020 Total Funds £	2019 Total Funds £
Current assets	4	14,516.32	1,529.46	297.78	16,343.56	11,934.70
Current assets - debtors	4	387.22	0.00	93.80	481.02	656.44
Current liabilities	4	0.00	0.00	0.00	0.00	0.00
<b>Net assets at 31 August 2018</b>		<b>14,903.54</b>	<b>1,529.46</b>	<b>391.58</b>	<b>16,824.58</b>	<b>12,591.14</b>

**8. Movement in funds**

		At 1st September 2019 £	Incoming Resources £	Outgoing Resources £	Gross transfers between funds £	At 31st August 2020 £
<b>Designated funds:</b>						
SATteam	6	1,850.06	0.00	386.28	0.00	1,463.78
FEU	6	696.49	50.00	689.80	0.00	56.69
Deprivation Supplement	6	8.99	0.00	0.00	0.00	8.99
<b>Restricted funds:</b>						
Reserve	6	0.63	0.00	0.00	0.00	0.63
Garden	6	0.00	454.00	124.85	0.00	329.15
Ci2eye	6	61.80	0.00	0.00	0.00	61.80
<b>Total restricted funds</b>		<b>2,617.97</b>	<b>504.00</b>	<b>1,200.93</b>	<b>0.00</b>	<b>1,921.04</b>
<b>Unrestricted funds</b>						
General fund	6	9,973.17	94,757.60	89,827.26	0.00	14,903.51
<b>Total Unrestricted funds</b>		<b>9,973.17</b>	<b>94,757.60</b>	<b>89,827.26</b>	<b>0.00</b>	<b>14,903.51</b>
<b>Total Funds</b>	6	<b>12,591.14</b>	<b>95,261.60</b>	<b>91,028.19</b>	<b>0.00</b>	<b>16,824.55</b>

**Purposes of Restricted Funds**

**Reserve:** This is an amount of money reserved by the nursery to sustain the nursery in the event of a drop in numbers or event impacting income. Due to the move from Broadmead Baptist Church to Kingsthorpe Baptist Church and Abington Community Centre, the reserved money was used to support the nursery.