

**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 steadying 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.

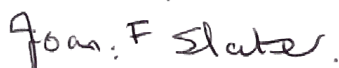
Our Samuels Journey was borne in faith and our faith in God's close involvement in the life of the Nursery, remains the rock we are walking on. We have seen His faithfulness again and again and our experience in the last year is more testimony to this.



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>

## 7. Creditors

		Total 2022 £	Total 2021 £
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