

BARKANTINE COMMUNITY NURSERY

England & Wales · Charity number 1110218

Details

Status Registered

Legal form Charitable company

Company number [05197009](#)

Registered 2005-06-27

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

Contact

Address Barkantine Community Nursery
105a Mellish Street
London
E14 8PR

Phone 02075388487

Email info@barkantinenursery.org

Activities

Objects: 3. THE CHARITY'S OBJECTS ('THE OBJECTS') ARE:(A) TO ADVANCE THE EDUCATION AND DEVELOPMENT OF CHILDREN UNDER THE AGE OF FIVE RESIDENT IN THE LONDON BOROUGH OF TOWER HAMLETS IN PARTICULAR THOSE FROM AND AROUND THE BARKANTINE ESTATE AND MILLWARD WARD (THE 'AREA OF BENEFIT');(B) TO ADVANCE THE EDUCATION OF THEIR PARENTS AND CARERS AND TO RELIEVE UNEMPLOYMENT IN PARTICULAR THROUGH THE PROVISION OF QUALITY AFFORDABLE CHILDCARE, TRAINING, LEARNING AND EMPLOYMENT INITIATIVES;(C) TO RELIEVE POVERTY AND SICKNESS; (D) TO PROVIDE OR ASSIST IN THE PROVISION OF FACILITIES IN THE INTERESTS OF SOCIAL WELFARE FOR RECREATION OR OTHER LEISURE TIME OCCUPATION OF INDIVIDUALS WHO HAVE NEED OF SUCH FACILITIES BY REASON OF THEIR YOUTH, AGE INFIRMITY OR DISABILITY, FINANCIAL HARDSHIP OR SOCIAL CIRCUMSTANCES WITH THE OBJECT OF IMPROVING THEIR CONDITIONS OF LIFE; AND(E) TO FURTHER SUCH OTHER CHARITABLE PURPOSES FOR THE BENEFIT OF THE COMMUNITY IN THE AREA OF BENEFIT AS THE TRUSTEES SEE FIT FROM TIME TO TIME.

Activities: To provide good quality affordable childcare for local parentsTo advance the education of children under statutory school age

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Education/training, The Prevention Or Relief Of Poverty, Economic/community Development/employment
- **Who:** Children/young People, People With Disabilities

Geography

- **Area of benefit:** THE LONDON BOROUGH OF TOWER HAMLETS IN PARTICULAR THOSE FROM AND AROUND THE BARKANTINE ESTATE AND MILLWARD WARD
- Tower Hamlets

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£1,045,883	£1,026,362	£365,313	54
2024-03-31	£853,897	£885,761	£345,792	49
2023-03-31	£782,999	£826,675	£377,656	30
2022-03-31	£692,281	£658,045	£421,332	37
2021-03-31	£25,445	£37,943	-	-

Trustees

Name	Role	Appointed
FREDRICK QUATROMINI	Chair	
Amina Malik - Lewis		2025-09-03

Accounts

Company Registered number
05197009

Registered Charity Number
1110218

Barkantine Community Nursery

Accounts

31 March 2025

Barkantine Community Nursery
Report and accounts
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Barkantine Community Nursery Company Information

Directors

Frederick Quatromini
Amina Malik-Lewis
Husnara Khanom
Sajida Malik
Devia Hardayal

Secretary

Tasnim Khanom

Accountants

TyyTax Limited
Accountants
Unit 1 Ground Floor
26 New Rd
London
UK
E1 2AX

Registered office

105A Mellish Street,
London
E14 8PR

Company Registered number

05197009

Registered Charity Number

1110218

Barkantine Community Nursery
Registered number: 05197009
Report of the Trustees

The trustees present their report and accounts for the year ended 31 March 2025.

Legal Status

The charity is an incorporated charity governed by memorandum and articles. There are no restrictions in the governing document on the operation of the charity or on its investment powers, other than those imposed by general charity law.

Trustees

The following persons served as trustees during the year:

Frederick Quatromini
Amina Malik-Lewis
Husnara Khanom

Directors

The following persons served as directors during the year:

Devia Hardayal
Husnara Khanom
Sajida Malik
Amina Malik-Lewis
Fred Quatromini

The organisational structure and how decisions are made

Trustees meet regularly on a monthly basis to discuss and plan objectives and implementation thereof. Matters of general concern are raised with all members.

The board of trustees meets monthly as a full board. It has established subgroups which discuss the activities of the charity in terms of finance, premises and staffing. There is also a standing committee comprised of the honorary officers. The subgroups are serviced; by the, manager. The subgroups make recommendations to the board of trustees and monitor operational activities. Staff of the charity have delegated authority to carry out day to day work within policies agreed by the board. Financial standing orders give necessary authorisation of different amounts.

Achievement of objectives and review of activities.

The activities of the charity continue to expand

Transactions and financial position

The charities trustees are responsible for the preparation of the accounts.

The financial accounts are set out on pages 6 to 11 The financial statements have been prepared implementing the statement of Recommended Practice for Accounting and Reporting by Charities issued by the Charity Commission for England and Wales and in accordance with the Financial Reporting Standard for Smaller Entities. The trustees consider the financial performance by the charity during the year has been satisfactory.

Barkantine Community Nursery
Registered number: 05197009
Report of the Trustees

Share Capital

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

Statement of Directors' and Trustees' Responsibilities

Charity Law and the Companies Acts require the Board to prepare financial statements for each financial year which give a true and fair view of the state affairs of the charity as at the end of the financial year and of the surplus or deficit. In preparing those financial statements the Board is required to: -

Select suitable accounting policies and then apply them consistently

Make judgements and estimates that are reasonable and prudent; and

Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

State whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements.

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

This report was approved by the board of trustees and signed on their behalf by:

Frederick Quatromini
Director

Date: 23 March 2026

Barkantine Community Nursery

Independent Examiner's Report on the Accounts

Report to the trustees/members of
On accounts for the year ended

Barkantine Community Nursery
31-Mar-25

Respective responsibilities of trustees
and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to;
Examine the accounts under section 145 of the Charities Act,

to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities 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 (other than that disclosed below);

(1) which gives me reasonable cause to believe that in, any material respect, the requirements;

- to keep accounting records in accordance with section 130 of the Charities Act;--
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or

(2) to which, in my opinion, attention should be drawn in order to I enable a proper understanding of the accounts to be reached

Kawsar Ahmed, MAAT, BSc (Hons.)
TyyTax Limited
Accountants
Unit 1 Ground Floor
26 New Rd
London
UK
E1 2AX

23 March 2026

**Barkantine Community Nursery
Income and Expenditure Accounts
for the year ended 31 March 2025**

	Unrestricted Funds	Restricted Funds	
	2025 £	2025 £	2024 £
Turnover			
Fees for Nursery	600,943	-	529,050
Nursery Education Grants	434,602	-	321,321
LBTH Grants	-	6148	-
Interest receivable	4,190	-	3,526
	<u>1,039,735</u>	<u>6,148</u>	<u>853,897</u>
Charitable Expenditure			
Activities & Materials	100,403	-	69,147
	<u>100,403</u>	<u>-</u>	<u>69,147</u>
Administrative expenses			
Employee costs:			
Wages and salaries	774,477	-	725,506
Pensions	11,118	-	-
Staff training and welfare	12,529	-	16,813
	<u>798,124</u>	<u>-</u>	<u>742,319</u>
Premises costs:			
Rent	29,904	-	26,272
Light and heat	20,516	-	11,162
Cleaning	4,460	-	3,871
	<u>54,880</u>	<u>-</u>	<u>41,305</u>
General administrative expenses:			
Telephone and internet	6,503	-	4,890
Postage	460	-	361
Subscriptions	4,249	-	1,719
Bank charges	27	-	-
Insurance	5,369	-	2,330
Equipment expensed	2,324	-	2,418
Repairs and maintenance	9,801	-	7,557
Depreciation	21,022	-	8,190
Amortisation of goodwill	2,700	-	2,700
	<u>52,455</u>	<u>-</u>	<u>30,165</u>
Legal and professional costs:			
Accountancy fees	3,525	-	2,825
Consultancy fees	16,975	-	-
	<u>20,500</u>	<u>-</u>	<u>2,825</u>
Total Expenses	<u>1,026,362</u>	<u>-</u>	<u>885,761</u>
Net Surplus/ (Shortage)	<u>13,373</u>	<u>6,148</u>	<u>(31,864)</u>

Barkantine Community Nursery**Registered number:** 05197009**Statements of Assets and Liabilities
as at 31 March 2025**

	Notes	2025 £	2024 £
Fixed assets			
Intangible assets	3	8,139	10,839
Tangible assets	4	9,952	30,973
		<u>18,091</u>	<u>41,812</u>
Current assets			
Debtors	5	9,424	4,490
Cash at bank and in hand		339,298	300,990
		<u>348,722</u>	<u>305,480</u>
Creditors: amounts falling due within one year	6	<u>(1,500)</u>	<u>(1,500)</u>
Net current assets		347,222	303,980
Net assets		<u>365,313</u>	<u>345,792</u>
Funds			
Total funds		365,313	345,792
Total Funds		<u>365,313</u>	<u>345,792</u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

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

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

Frederick Quatromini

Director

Approved by the board on 23 March 2026

Barkantine Community Nursery
Notes to the Accounts
for the year ended 31 March 2025

1 Accounting policies

The financial statements have been compiled in accordance with general directions given by the charity Commission and with the Statements of recommended Practice.

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

Grant

Revenue grants are credited to the Income and Expenditure accounts on a receivable basis.

Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

Intangible fixed assets

Intangible fixed assets are measured at cost less accumulative amortisation and any accumulative impairment losses.

Tangible fixed assets

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Plant and machinery	25% Straight Line
Fixtures, fittings, tools and equipment	25% Straight Line

Debtors

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

Creditors

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

Barkantine Community Nursery
Notes to the Accounts
for the year ended 31 March 2025

Taxation

As a registered charity, the company is exempt from income and corporation tax to the extent that its income and gains are applicable to charitable purposes only Value Added Tax is not recoverable by the company, and is therefore included in the relevant costs in the Statement of financial Activities.

Pensions

Contributions to defined contribution plans are expensed in the period to which they relate.

2 Employees	2025 Number	2024 Number
Average number of persons employed by the company	<u>54</u>	<u>49</u>
3 Intangible fixed assets		£
Lease:		
Cost		
At 1 April 2024		<u>30,000</u>
At 31 March 2025		<u>30,000</u>
Amortisation		
At 1 April 2024		19,161
Provided during the year		<u>2,700</u>
At 31 March 2025		<u>21,861</u>
Net book value		
At 31 March 2025		<u>8,139</u>
At 31 March 2024		<u>10,839</u>

Barkantine Community Nursery
Notes to the Accounts
for the year ended 31 March 2025

4 Tangible fixed assets

	Plant and machinery £	Total £
Cost		
At 1 April 2024	84,086	84,086
At 31 March 2025	<u>84,086</u>	<u>84,086</u>
Depreciation		
At 1 April 2024	53,113	53,113
Charge for the year	21,021	21,021
At 31 March 2025	<u>74,134</u>	<u>74,134</u>
Net book value		
At 31 March 2025	<u>9,952</u>	<u>9,952</u>
At 31 March 2024	<u>30,973</u>	<u>30,973</u>

5 Debtors

	2025 £	2024 £
Parents fees	9,424	4,490
	<u>9,424</u>	<u>4,490</u>

6 Creditors: amounts falling due within one year

	2025 £	2024 £
Accruals	1,500	1,500
	<u>1,500</u>	<u>1,500</u>

7 Other information

Barkantine Community Nursery is a private limited company limited by guarantee without share capital and incorporated in England. Its registered office is:
105A Mellish Street,
London
E14 8PR

8 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

9 Statement that no expenses were paid to trustees or connected persons

No expenses were paid to trustees or connected persons for the period.

Barkantine Community Nursery
Notes to the Accounts
for the year ended 31 March 2025

10 Share Capital

The charity is incorporated under the Companies Act 1985 and is limited by guarantee, each member having undertaken to contribute such amounts not exceeding one pound as may be required in the event of the company being wound up whilst he or she is still a member or within one year thereafter.

Accounts

Registered Charity Number 1110218
Registered Company Number 05197009

Barkantine Community Nursery

**Financial Statements and Report
31 March 2024**

**Barkantine community Nursery
Financial Statement and Report
Year to 31st March 2024**

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Barkantine Community Nursery
The report of the trustees – Year ended 31st March 2024.

REFERENCE AND ADMINISTRATIVE INFORMATION

Directors and Trustees: Frederick Quatromini (Chair)
Sajida Malik
Husnara Khanom
Ewa Wiechowska

Charity Number: 1110218

Company Number: 05197009

**Registered Office and
Operational Address:** 105A Mellish Street, London E14 8PR

Manager: Sajida Malik

C Bankers: HSBC Plc.

Reporting Accountant N Condron BA FCCA
Courtfield House
Ross Road
Huntley
Gloucester GL19 3EU

Barkantine Community Nursery

The report of the trustees

Legal Status

The charity is an incorporated charity governed by memorandum and articles. There are no restrictions in the governing document on the operation of the charity or on its investment powers, other than those imposed by general charity law.

The members of the Board of Trustees of the Charity during the year ended 31 March 2024, were:-

Frederick Quatromini	(appointed 03/07/2012)
Eva Wiechowska	{appointed 14/08/2012}
Sajida Malik	(appointed 13/06/2018)
Husnara Khanom	(appointed 13/06/2018)

All the directors of the company are also trustees of the charity, and their responsibilities include all the responsibilities of directors under the Companies Acts and of trustees under the Charities Act.

At the Annual General Meeting retire, but are eligible for reappointment.

The members of the Board of Trustees of the Charity at the date the report and accounts were approved were:-

Frederick Quatromini	(appointed 03/07/2012)
Sajida Malik	(appointed 13/06/2018)
Husnara Khanom	(appointed 13/06/2018)
Devia Hardyal	{appointed 20/05/2024}

The organisational structure and how decisions are made

Trustees meet regularly on a monthly basis to discuss and plan objectives and implementation thereof. Matters of general concern are raised with all members.

The board of trustees meets monthly as a full board. It has established subgroups which discuss the activities of the charity in terms of finance, premises and staffing. There is also a standing committee comprised of the honorary officers. The subgroups are serviced by the manager. The subgroups make recommendations to the board of trustees and monitor operational activities. Staff of the charity have delegated authority to carry out day to day work within policies agreed by the board. Financial standing orders give necessary authorisation of different amounts.

Achievement of objectives and review of activities.

The activities of the charity continue to expand

Barkantine Community Nursery
The report of the trustees

Transactions and financial position

The charities trustees are responsible for the preparation of the accounts.

The financial accounts are set out on pages 6 to 17 The financial statements have been prepared implementing the statement of Recommended Practice for Accounting and Reporting by Charities issued by the Charity Commission for England and Wales and in accordance with the Financial Reporting Standard for Smaller Entities. The trustees consider the financial performance by the charity during the year has been satisfactory.

Share Capital

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

Barkantine Community Nursery
The report of the trustees

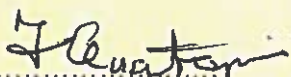
Statement of Directors' and Trustees' Responsibilities

Charity Law and the Companies Acts require the Board to prepare financial statements for each financial year which give a true and fair view of the state affairs of the charity as at the end of the financial year and of the surplus or deficit. In preparing those financial statements the Board is required to: -

- select suitable accounting policies and then apply them consistently.
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.
- State whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements.

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

This report was approved by the board of trustees and signed on their behalf by:



.....
Frederick Quatromini
Chair

Date: 16 August 2024

Independent Examiner's Report on the Accounts

Report to the trustees/members of Barkantine Community Nursery

On accounts for the year ended 31 March 2024

Set out on pages 6 to 16

Respective responsibilities of trustees
and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to;

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act), and
- to state whether particular matters have come to my attention.

Basis of independent examiner's
statement

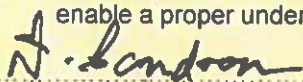
My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures 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 (other than that disclosed below);

- (1) which gives me reasonable cause to believe that in, any material respect, the requirements;
- to keep accounting records in accordance with section 130 of the Charities Act;
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act 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



N Condron BA FCCA
Chartered Certified Accountant

16 August 2024

Barkantine Community Nursery

**Profit and Loss Account
For the year ended 31st March 2024**

	2024	2023
	£	£
Turnover	853897	782999
Operating Costs	<u>885761</u>	<u>826675</u>
Deficiency for the year	(31864)	(43676)

All activities derive from continuing operations

The notes on pages 12 to 16 form part of these accounts

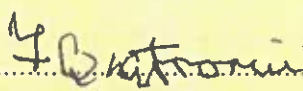
**Barkantine Community Nursery
Balance Sheet
As at 31 March 2024**

	Notes	£	2024 £	£	2023 £
Fixed Assets	10				
Intangible assets			10839		13539
Tangible assets			<u>30973</u>		<u>1828</u>
			41812		15367
Current assets					
Debtors	11	4490		2231	
Cash at bank		<u>300990</u>		<u>361558</u>	
		305480		363789	
Creditors	12				
Amounts due within one year		<u>(1500)</u>	<u>303980</u>	<u>(1500)</u>	<u>362289</u>
Net current assets			<u>303980</u>		<u>362289</u>
Total assets less current liabilities			345792		377656
Creditors:	13				
Amounts due after more than one year			_____	_____	
Net assets			<u>345792</u>		<u>377656</u>
Reserves					
Unrestricted revenue reserves			345792		377656
Restricted fund			_____		_____
Accumulated funds			<u>345792</u>		<u>377656</u>

- a) For the year ending 31 March 2024 the company is entitled to the exemption under Section 477(2) of the Companies Act 2006 relating to the small companies regime.
- b) The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
- c) The directors acknowledge their responsibilities for:
- ensuring that the company keeps accounting records which comply with Section 386; and
 - preparing accounts which gives a true and fair view of the state of affairs of the company as at the end of the financial year and of its profits or loss for the financial year, in accordance with the requirements of Section 393, and which otherwise comply with the requirements of the Companies Act relating to accounts, so far as applicable to the company.
- d) The accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Approved by the board on 16 August 2024

And signed on their behalf by

Frederick Quatromini.....  Director

**Barkantine Community Nursery
Statement of Financial Activities
For the year to 31 March 2024**

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	2023 £
INCOME				
Nursery Education Grants	321321	-	321321	302151
Parents Fees	529050		529050	479939
Bank Interest	3526		3526	909
Total Income	<u>853897</u>	<u>-</u>	<u>853897</u>	<u>782999</u>
EXPENDITURE				
Charitable Expenditure				
Activities and Materials	53594		53594	83596
Amortisation	2700		2700	2700
Depreciation	<u>8190</u>		<u>8190</u>	<u>914</u>
	<u>64484</u>		<u>64484</u>	<u>87210</u>
Management and administration of the charity				
Employees	725506	-	725506	605930
Premises	48862	-	48862	86651
Insurance	2330	-	2330	3828
Administration	41754	-	41754	40456
Financial	2825	-	2825	2700
	<u>821277</u>	<u>-</u>	<u>821277</u>	<u>739465</u>
TOTAL EXPENDITURE	<u>885761</u>	<u>-</u>	<u>885761</u>	<u>826675</u>
Deficiency	(31864)	-	(31864)	(43676)
Balance Forward	377656	-	377656	421332
Balance Forward	<u>345792</u>	<u>-</u>	<u>345792</u>	<u>377656</u>

All activities derive from continuing operations

**Barkantine Community Nursery
Income Schedule
For the Year to 31 March 2024**

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	2023 £
Nursery Education Grant	321321	-	321321	302151
Fees for Nursery	529050	-	529050	479939
Bank Interest	<u>3536</u>		<u>3636</u>	<u>909</u>
	<u>853897</u>	<u>-</u>	<u>853897</u>	<u>782999</u>

Barkantine Community Nursery
Expenditure Schedule
For the year to 31st March 2024

UNRESTRICTED		TOTAL 2024	2023
--------------	--	------------	------

EXPENDITURE

Childcare Staff	725,506	725,506	605,930
Agency Staff			
Salary Cost	725,506	725,506	605,930
Rent & Rates	26,272	26,272	32,782
Heat & Light	11,162	11,162	36,747
Cleaning	3,871	3,871	3,118
Maintenance	7,557	7,557	13,904
Premises Costs	48,862	48,862	86,551
Insurance Costs	2,330	2,330	3,828
Telephone & Internet	4,890	4,890	5,632
Membership Fees	1,719	1,719	1,831
Training	16,813	16,813	19,357
Postage & Stationery	361	361	286
Miscellaneous	15,553	15,553	10,458
Office Machines	2,418	2,418	2,871
Bank Charges			21
Administration Costs	41,754	41,754	40,456
Booking Keeping	1,325	1,325	1,200
Accountancy Fees	1,500	1,500	1,500
	2,825	2,825	2,700
Childcare Equipment	7,046	7,046	18,906
Learning Resources	13,417	13,417	15,587
Food	22,857	22,857	21,045
Protective Clothing	3,871	3,871	12,482
Activity & Materials	6,403	6,403	15,576
Childcare Costs	53,594	53,594	83,596
Total Expenditure	874,871	874,871	823,061

**Barkantine Community Nursery
Statement of Financial Activities
For the year to 31 March 2024**

Summary of Funds

	Designated Funds 2024 £	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
Revenue funds	-	345792	-	345792	377656

The notes on pages 12 to 16 form part of these accounts

**Barkantine Community Nursery
Notes to the Accounts
For the year to 31 March 2024**

Recognition of Liabilities

Liabilities are recognised on the accruals basis in accordance with normal accounting principles, modified where necessary in accordance with the guidance given in the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales.

Charitable Expenditure

Charitable expenditure includes all expenditure directly related to the objects of the charity and comprises the following: -

Activities in furtherance of the charity's objectives

The costs of activities in furtherance of the charity's objectives represents the cost of goods and services and ancillary trading costs that have been incurred in charitable activities.

Support costs of activities

Support costs of activities for charitable purposes comprises the salary costs of the Manager and the Associate Manager as they are involved with project development and other project costs. There are a number of costs, including staffing costs, where it is impracticable to allocate these costs between administration and charitable expenditure and the trustees have allocated such costs to management and administration costs.

Management and administration of the charity

Management and administration costs represent expenditure incurred in the management of the charity's assets, organisational administration and compliance with charitable and statutory requirements.

Allocation of costs within types of resources expended

The charity's operating costs include staff costs, rent and other related costs. Such costs are allocated between types of resources expended and between charitable expenditure and management and administration on the basis of estimates made by the directors.

Administration expenditure include all expenditure not directly related to charitable activity in respect of certain items of expenditure it is a matter of judgement as to whether such items are direct charitable expenditure or are administrative. And the directors have applied what they consider to be reasonable judgement in apportioning such costs

Berkantine Community Nursery
Notes to the Accounts
For the year to 31 March 2021

1 Fixed assets and depreciation

Depreciation has been provided at the following rates in order to write the assets (less their expected residual value) over their estimated useful economic lives.

A regular annual review of the likelihood of asset impairment is undertaken.

Office Equipment	25%
Furniture and Fittings	25%

Capital Grants

The board of trustees consider that, in order to comply with the statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, grants of a capital nature given for specific purposes and fully utilised in the furtherance of the objects of the charity should be credited to the fixed asset funds after the sums have been properly expended on the restricted purpose. The related asset is shown in the balance sheet at the cost of acquisition or subsequent revaluation.

The related assets are subject to restrictions by the grant making organisation on their use and disposal, and these restrictions are noted in the fixed asset section of these accounts. The fixed asset fund so created is treated as a restricted fund.

Insofar as this policy relates to Government grants then this is a departure from the Statement of Standard accounting Practice Number 4 in order to comply with the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales.

Taxation

As a registered charity, the company is exempt from income and corporation tax to the extent that its income and gains are applicable to charitable purposes only. Value Added Tax is not recoverable by the company, and is therefore included in the relevant costs in the Statement of financial Activities.

Funds Structure Policy

The charity maintains a general unrestricted fund which represents funds which are expendable at the discretion of the trustees in furtherance of the objects of the charity. Such funds may be held in order to finance both working capital and capital investment.

Restricted funds have been provided to the charity for particular purposes, and it is the policy of the board of trustees to carefully monitor the application of those funds in accordance with the restrictions placed

Barkantine Community Nursery
Notes to the Accounts
For the year to 31 March 2024

There is formal policy of transfer between funds, other than that described under the Capital Grants policy above. Any proposed transfer between funds would be considered on the particular circumstances.

2. Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

3. Net Incoming Resources before Transfers	2024	2023
	£	£
This is stated after crediting:-		
Revenue Turnover from ordinary activities	853857	782999
and after charging:-		
Amortisation of lease	2700	2700
Depreciation	8190	914
Reporting Accountant's fees	<u>1500</u>	<u>1500</u>

There is no insurance paid for trustees, to indemnify them in case the charity make an error.

4. Statement that no expenses were paid to trustees or connected persons

No expenses were paid to trustees or connected persons for the period.

5 Analysis of incoming resources and analysis of management and administration cost

The details required by the statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, are shown in the Detailed Schedule to the Statement of Financial Activities on pages 9 and 10

6 Staff Costs and Emoluments	2024	2023
	£	£
Gross Salaries	718315	599562
Pensions	7191	6368
	725506	605930

Numbers of full time employees were 49

There were no fees or other remuneration paid to the trustees

There were no employees with Emoluments in excess of £60,000 per annum

Barkantine Community Nursery
Notes to the Accounts
For the year to 31 March 2024

7. Reporting Accountant's Remuneration and accounting services

	2024	2023
	£	£
Reporting Accountant's fees	1500	1500
Other accountancy fees	<u>1325</u>	<u>1200</u>
	<u>2700</u>	<u>2700</u>

8. Fixed Assets
Intangible assets

Lease

	£
Cost	
As at 1 April 2023	30000
As at 1 April 2024	30000
Amortisation	£
As at 1 April 2023	16461
Charge for the year	<u>2700</u>
	<u>19161</u>
Net Book Value	£
As at 31 March 2023	13539
As at 31 March 2024	10839

9. Tangible : fixed assets

	Fixtures & Fittings	Office Equipment	Total
	£	£	£
Cost			
As at 1 April 2023	38645	8106	46751
Additions	<u>25624</u>		<u>25624</u>
	64269	8106	72375
Depreciation			
As at 1 April 2023	37131	7792	44923
Charge for the period	<u>8033</u>	<u>157</u>	<u>8190</u>
	45164	7949	53113
Net Book Value			
As at 31 March 2023	2271	471	2742
As at 31 March 2024	<u>19105</u>	<u>157</u>	<u>19262</u>

10. Trade Debtors

	2024	2023
	£	£
Parents Fees	4490	2231

**Barkantine Community Nursery
Income Schedule
For the Year to 31 March 2024**

11. Creditors: amounts falling due within one year

	2024	2023
	£	£
Accruals	1500	1500

12. Share Capital

The charity is incorporated under the Companies Act 1985 and is limited by guarantee, each member having undertaken to contribute such amounts not exceeding one pound as may be required in the event of the company being wound up whilst he or she is still a member or within one year thereafter.

Accounts

Registered Charity Number 1110218
Registered Company Number 05197009

Barkantine Community Nursery

**Financial Statements and Report
31 March 2023**

**Barkantine community Nursery
Financial Statement and Report
Year to 31st March 2023**

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05 DEC 2023

Barkantine Community Nursery
The report of the trustees – Year ended 31st March 2023

REFERENCE AND ADMINISTRATIVE INFORMATION

Directors and Trustees: Frederick Quatromini (Chair)
Sajida Malik
Husnara Khanom
Ewa Wiechowska

Charity Number: 1110218

Company Number: 05197009

**Registered Office and
Operational Address:** 105A Mellish Street, London E14 8PR

Manager: Sajida Malik

Bankers: HSBC Plc.

Reporting Accountant N. Condrón BA, FCCA
Chartered Certified Accountant
77 Capri Road
Croydon
London
CR0 6LJ

Barkantine Community Nursery
The report of the trustees

Legal Status

The charity is an incorporated charity governed by memorandum and articles. There are no restrictions in the governing document on the operation of the charity or on its investment powers, other than those imposed by general charity law.

The members of the Board of Trustees of the Charity during the year ended 31 March 2023. were :-

Frederick Quatromini (appointed 03/07/2012)
Ewa Wiechowska (appointed 14/08/2012)
Sajida Malik (appointed 13/06/2018)
Husnara Khanom (appointed 13/06/2018)

All the directors of the company are also trustees of the charity, and their responsibilities include all the responsibilities of directors under the Companies Acts and of trustees under the Charities Act.

At the Annual General Meeting retire, but are eligible for reappointment.

The members of the Board of Trustees of the Charity at the date the report and accounts were approved were:-

Frederick Quatromini (appointed 03/07/2012)
Sajida Malik (appointed 13/06/2018)
Husnara Khanom (appointed 13/06/2018)

The organisational structure and how decisions are made

Trustees meet regularly on a monthly basis to discuss and plan objectives and implementation thereof. Matters of general concern are raised with all members.

The board of trustees meets monthly as a full board. It has established subgroups which discuss the activities of the charity in terms of finance, premises and staffing. There is also a standing committee comprised of the honorary officers. The subgroups are serviced by the manager. The subgroups make recommendations to the board of trustees and monitor operational activities. Staff of the charity have delegated authority to carry out day to day work within policies agreed by the board. Financial standing orders give necessary authorisation of different amounts.

Achievement of objectives and review of activities.

The activities of the charity continue to expand

**Barkantine Community
Nursery The report of the
trustees**

Transactions and financial position

The charities trustees are responsible for the preparation of the accounts.

The financial accounts are set out on pages 6 to 17 The financial statements have been prepared implementing the statement of Recommended Practice for Accounting and Reporting by Charities issued by the Charity Commission for England and Wales and in accordance with the Financial Reporting Standard for Smaller Entities. The trustees consider the financial performance by the charity during the year has been satisfactory.

Share Capital

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

Barkantine Community Nursery
The report of the trustees

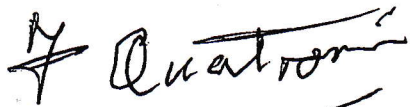
Statement of Directors' and Trustees' Responsibilities

Charity Law and the Companies Acts require the Board to prepare financial statements for each financial year which give a true and fair view of the state affairs of the charity as at the end of the financial year and of the surplus or deficit. In preparing those financial statements the Board is required to:-

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.
- State whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

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

This report was approved by the board of trustees and signed on their behalf by:



.....
Frederick Quatromini
Chair

Date: 2 November 2023

Independent Examiner's Report on the Accounts

Report to the trustees/members of Barkantine Community Nursery

On accounts for the year ended 31 March 2023

Set out on pages 8 to 18

Respective responsibilities of trustees and examiner The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to;

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act), and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

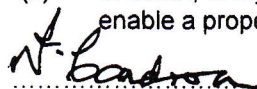
My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the Accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures 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 (other than that disclosed below);

- (1) which gives me reasonable cause to believe that in, any material respect, the requirements;
- to keep accounting records in accordance with section 130 of the Charities Act;
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act 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



N Condron BA FCCA
Chartered Certified Accountant
77 Capri Road
Croydon
CR0 6LJ

2 November 2023

Barkantine Community Nursery

**Profit and Loss Account
For the year ended 31st March 2023**

	2023	2022
	£	£
Turnover	782999	692281
Operating Costs	826675	658045
Deficiency for the year	<u>(43676)</u>	<u>34236</u>

All activities derive from continuing operations

The notes on pages 14 to 18 form part of these accounts

**Barkantine Community Nursery
Balance Sheet
As at 31 March 2023**

	Notes	£	2023 £	£	2022 £
Fixed Assets	9				
Intangible assets			13539		16239
Tangible assets			<u>1828</u>		<u>2742</u>
			15367		18981
Current assets					
Debtors	10	2231		2252	
Cash at bank		<u>361558</u>		<u>401599</u>	
		363789		403851	
Creditors					
Amounts due within one year	11	<u>(1500)</u>	<u>362289</u>	<u>(1500)</u>	<u>402351</u>
Net current assets			<u>362289</u>		<u>402351</u>
Total assets less current liabilities			377656		421332
Creditors:					
Amounts due after more than one year			_____	_____	
Net assets			<u>377656</u>		<u>421332</u>
Reserves					
Unrestricted revenue reserves			377656		421332
Restricted fund			<u>-----</u>		<u>-----</u>
Accumulated funds			<u>377656</u>		<u>421332</u>

- a) For the year ending 31 March 2023 the company is entitled to the exemption under Section 477(2) of the Companies Act 2006 relating to the small companies regime.
- b) The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
- c) The directors acknowledge their responsibilities for:
- I. ensuring that the company keeps accounting records which comply with Section 386; and
 - II. preparing accounts which gives a true and fair view of the state of affairs of the company as at the end of the financial year and of its profits or loss for the financial year, in accordance with the requirements of Section 393, and which otherwise comply with the requirements of the Companies Act relating to accounts, so far as applicable to the company.
- d) The accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the board on 2 November 2023

And signed on their behalf by:

Frederick Quatromini

F Quatromini

Director

**Barkantine Community Nursery
Statement of Financial Activities
For the year to 31 March 2023**

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	2022 £
INCOME				
Grants - HMRC	-----	-	-----	23830
Nursery Education Grants Parent	302151	-	302151	127297
Fees	479939	-	479939	541122
Bank Interest	909	-	909	32
Total Income	<u>782999</u>	<u>-</u>	<u>782999</u>	<u>692281</u>
EXPENDITURE				
Charitable Expenditure				
Activities and Materials	83596		83596	57382
Amortisation	2700		2700	2700
Depreciation	914		914	914
	<u>87210</u>		<u>87210</u>	<u>60996</u>
Management and administration of the charity				
Employees	605930	-	605930	543629
Premises	86551	-	86551	26860
Insurance	3828	-	3828	3453
Administration	40456	-	40456	20407
Financial	2700	-	2700	2700
	<u>739465</u>	<u>-</u>	<u>739465</u>	<u>597049</u>
TOTAL EXPENDITURE	<u>826675</u>	<u>-</u>	<u>826675</u>	<u>658045</u>
Deficiency	(43676)	-	(43676)	34236
Balance Forward	421332	-	421332	387096
Balance Forward	<u>377656</u>	<u>-</u>	<u>377656</u>	<u>421332</u>

All activities derive from continuing operations

**Barkantine Community Nursery
Income Schedule
For the Year to 31 March 2023**

	Unrestricted Funds 2023 £	Restricted Funds 2022 £	Total Funds 2023 £	2022 £
Grants HMRC	----	---	----	23830
Nursery Education Grant	302151	---	302151	127297
Fees for Nursery	479939	---	479939	541122
Bank Interest	909	---	909	32
	<u>782999</u>	<u>---</u>	<u>782999</u>	<u>692281</u>

Barkantine Community Nursery
Expenditure Schedule
For the year to 31 March 2023

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	2022 £
EXPENDITURE				
Childcare Staff	605930	-	605930	543629
Agency Staff	----	-	----	----
Salary Cost	605930	-	605930	543629
Rent and Rates	32782	-	32782	6540
Heat and Light	36747	-	36747	10154
Cleaning	3118	-	3118	1637
Maintenance	13904	-	13904	8529
Premises Costs	86551	-	86551	26860
Insurance Costs	3828	-	3828	3453
Telephone & Internet	5632	-	5632	6940
Membership Fees	1831	-	1831	2152
Training	19357	-	19357	9369
Postage and Stationery	286	-	286	193
Miscellaneous	10458	-	10458	824
Office Machines	2871	-	2871	929
Bank Charges	21	-	21	----
Administration Cost	40456	-	40456	20407
Payroll / Book-keeping	1200	-	1200	1200
Accountancy Fees	1500	-	1500	1500
	----	-	----	----
	2700	-	2700	2700
Childcare Equipment	18906	-	18906	17499
Learning Resources	15587	-	15587	12485
Food	21045	-	21045	16642
Protective Clothing	12482	-	12482	2469
Activity and Materials	15576	-	15576	8287
Childcare Costs	83596	-	83596	57382
Total Expenditure	823061	-	823061	654431

**Barkantine Community Nursery
Statement of Financial Activities
For the year to 31 March 2023**

Summary of Funds

	Designated Funds 2023 £	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
Revenue funds	-	377656	-	377656	421332

The notes on pages 14 to 18 form part of these accounts

Barkantine Community Nursery
Notes to the Accounts
For the year to 31 March 2023

Recognition of Liabilities

Liabilities are recognised on the accruals basis in accordance with normal accounting principles, modified where necessary in accordance with the guidance given in the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales.

Charitable Expenditure

Charitable expenditure includes all expenditure directly related to the objects of the charity and comprises the following:-

Activities in furtherance of the charity's objectives

The costs of activities in furtherance of the charity's objectives represents the cost of goods and services and ancillary trading costs that have been incurred in charitable activities.

Support costs of activities

Support costs of activities for charitable purposes comprises the salary costs of the Manager and the Associate Manager as they are involved with project development and other project costs.

There are a number of costs, including staffing costs, where it is impracticable to allocate these costs between administration and charitable expenditure and the trustees have allocated such costs to management and administration costs.

Management and administration of the charity

Management and administration costs represent expenditure incurred in the management of the charity's assets, organisational administration and compliance with charitable and statutory requirements.

Allocation of costs within types of resources expended

The charity's operating costs include staff costs, rent and other related costs. Such costs are allocated between types of resources expended and between charitable expenditure and management and administration on the basis of estimates made by the directors.

Administration expenditure include all expenditure not directly related to charitable activity in respect of certain items of expenditure it is a matter of judgement as to whether such items are direct charitable expenditure or are administrative. And the directors have applied what they consider to be reasonable judgement in apportioning such costs.

Berkantine Community Nursery
Notes to the Accounts
For the year to 31 March 2023

1. Fixed assets and depreciation

Depreciation has been provided at the following rates in order to write the assets (less their expected residual value) over their estimated useful economic lives.

A regular annual review of the likelihood of asset impairment is

undertaken. Office Equipment	25%
Furniture and Fittings	25%

Capital Grants

The board of trustees consider that, in order to comply with the statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, grants of a capital nature given for specific purposes and fully utilised in the furtherance of the objects of the charity should be credited to the fixed asset funds after the sums have been properly expended on the restricted purpose. The related asset is shown in the balance sheet at the cost of acquisition or subsequent revaluation.

The related assets are subject to restrictions by the grant making organisation on their use and disposal, and these restrictions are noted in the fixed asset section of these accounts. The fixed asset fund so created is treated as a restricted fund.

Insofar as this policy relates to Government grants then this is a departure from the Statement of Standard accounting Practice Number 4 in order to comply with the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales.

Taxation

As a registered charity, the company is exempt from income and corporation tax to the extent that its income and gains are applicable to charitable purposes only. Value Added Tax is not recoverable by the company, and is therefore included in the relevant costs in the Statement of financial Activities.

Funds Structure Policy

The charity maintains a general unrestricted fund which represents funds which are expendable at the discretion of the trustees in furtherance of the objects of the charity. Such funds may be held in order to finance both working capital and capital investment.

Restricted funds have been provided to the charity for particular purposes, and it is the policy of the board of trustees to carefully monitor the application of those funds in accordance with the restrictions placed upon them.

There is no formal policy on the allocation of funds to designated funds.

Barkantine Community Nursery
Notes to the Accounts
For the year to 31 March 2023

There is formal policy of transfer between funds, other than that described under the Capital Grants policy above. Any proposed transfer between funds would be considered on the particular circumstances.

2. Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

3. Net Incoming Resources before Transfers	2023	2022
	£	£
This is stated after crediting:-		
Revenue Turnover from ordinary activities	782999	692281
and after charging:-		
Amortisation of lease	2700	2700
Depreciation	914	914
Reporting Accountant's fees	<u>1500</u>	<u>1500</u>

There is no insurance paid for trustees, to indemnify them in case the charity make an error.

4. Statement that no expenses were paid to trustees or connected persons

No expenses were paid to trustees or connected persons for the period.

5 Analysis of incoming resources and analysis of management and administration cost

The details required by the statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, are shown in the Detailed Schedule to the Statement of Financial Activities on pages 9 and 10

6 Staff Costs and Emoluments	2023	2022
	£	£
Gross Salaries	599562	538543
Pensions	<u>6368</u>	<u>5086</u>
	<u>605930</u>	<u>543629</u>

Numbers of full time employees were 49

There were no fees or other remuneration paid to the trustees
There were no employees with Emoluments in excess of £60,000 per annum

Barkantine Community Nursery
Notes to the Accounts
For the year to 31 March 2023

7. Reporting Accountant's Remuneration and accounting services

	2023	2022
	£	£
Reporting Accountant's fees	1500	1500
Other accountancy fees	<u>1200</u>	<u>1200</u>
	<u>2700</u>	<u>2700</u>

8. Fixed Assets
Intangible assets

Lease

	£
Cost	
As at 1 April 2022	30000
As at 1 April 2023	30000
Amortisation	£
As at 1 April 2022	13761
Charge for the year	<u>2700</u>
	<u>16461</u>

	£
Net Book Value	
As at 31 March 2022	16239
As at 31 March 2023	13539

9. Tangible : fixed assets

Fixtures & Fittings

Office Equipment

Total

	£	£	£
Cost			
As at 1 April 2022	38645	8106	46751
Additions	-	-	-
	<u>38645</u>	<u>8106</u>	<u>46751</u>
Depreciation			
As at 1 April 2022	36374	7635	44009
Charge for the period	757	157	914
	<u>37131</u>	<u>7792</u>	<u>44923</u>
Net Book Value			
As at 31 March 2022	2271	471	2742
As at 31 March 2023	<u>1514</u>	<u>314</u>	<u>1828</u>

10. Trade Debtors

2023	2022
£	£
Parents Fees	2231 2252

**Barkantine Community Nursery
Income Schedule
For the Year to 31 March 2023**

11. Creditors: amounts falling due within one year

	2023	2022
	£	£
Accruals	1500	1500

12. Share Capital

The charity is incorporated under the Companies Act 1985 and is limited by guarantee, each member having undertaken to contribute such amounts not exceeding one pound as may be required in the event of the company being wound up whilst he or she is still a member or within one year thereafter.

Accounts

Registered Charity Number 1110218
Registered Company Number 05197009

Barkantine Community Nursery

Financial Statements and Report 31 March 2022

**Barkantine community Nursery
Financial Statement and Report
Year to 31st March 2022**

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Barkantine Community Nursery
The report of the trustees – Year ended 31st March 2022

REFERENCE AND ADMINISTRATIVE INFORMATION

Directors and Trustees: Frederick Quatromini (Chair)
Sajida Malik
Husnara Khanom

Charity Number: 1110218

Company Number: 05197009

**Registered Office and
Operational Address:** 105A Mellish Street, London E14 8PR

Manager: Sajida Malik

Bankers: HSBC Plc.

Reporting Accountant N. Condron BA, FCCA
Chartered Certified Accountant
77 Capri Road
Croydon
London
CR0 6LJ

Barkantine Community Nursery

The report of the trustees

Legal Status

The charity is an incorporated charity governed by memorandum and articles. There are no restrictions in the governing document on the operation of the charity or on its investment powers, other than those imposed by general charity law.

The members of the Board of Trustees of the Charity during the year ended 31 March 2022. were:-

Frederick Quatromini	(appointed 03/07/2012)
Sajida Malik	(appointed 13/06/2018)
Husnara Khanom	(appointed 13/06/2018)

All the directors of the company are also trustees of the charity, and their responsibilities include all the responsibilities of directors under the Companies Acts and of trustees under the Charities Act.

At the Annual General Meeting retire, but are eligible for reappointment.

The members of the Board of Trustees of the Charity at the date the report and accounts were approved were:-

Frederick Quatromini	(appointed 03/07/2012)
Sajida Malik	(appointed 13/06/2018)
Husnara Khanom	(appointed 13/06/2018)

The organisational structure and how decisions are made

Trustees meet regularly on a monthly basis to discuss and plan objectives and implementation thereof. Matters of general concern are raised with all members.

The board of trustees meets monthly as a full board. It has established subgroups which discuss the activities of the charity in terms of finance, premises and staffing. There is also a standing committee comprised of the honorary officers. The subgroups are serviced; by the, manager. The subgroups make recommendations to the board of trustees and monitor operational activities. Staff of the charity have delegated authority to carry out day to day work within policies agreed by the board. Financial standing orders give necessary authorisation of different amounts.

Achievement of objectives and review of activities.

The activities of the charity continue to expand

Barkantine Community Nursery
The report of the trustees

Transactions and financial position

The charities trustees are responsible for the preparation of the accounts.

The financial accounts are set out on pages 6 to 17 The financial statements have been prepared implementing the statement of Recommended Practice for Accounting and Reporting by Charities issued by the Charity Commission for England and Wales and in accordance with the Financial Reporting Standard for Smaller Entities. The trustees consider the financial performance by the charity during the year has been satisfactory.

Share Capital

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

Barkantine Community Nursery
The report of the trustees

Statement of Directors' and Trustees' Responsibilities

Charity Law and the Companies Acts require the Board to prepare financial statements for each financial year which give a true and fair view of the state affairs of the charity as at the end of the financial year and of the surplus or deficit. In preparing those financial statements the Board is required to: -

- select suitable accounting policies and then apply them consistently.
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.
- State whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements.

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

This report was approved by the board of trustees and signed on their behalf by:

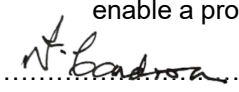
F. Quatromini

F.Quatromini (Dec 13, 2022 11:23 GMT)

Frederick Quatromini
Chair

Date: 21 November 2022

Independent Examiner's Report on the Accounts

Report to the trustees/members of	Barkantine Community Nursery
On accounts for the year ended	31 March 2022
Set out on pages	6 to 16
Respective responsibilities of trustees and examiner	The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed. It is my responsibility to; ▪ examine the accounts under section 145 of the Charities Act, ▪ to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities 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 (other than that disclosed below); (1) which gives me reasonable cause to believe that in, any material respect, the requirements; ▪ to keep accounting records in accordance with section 130 of the Charities Act; ▪ to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act 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	 N Condron BA FCCA Chartered Certified Accountant 77 Capri Road Croydon CR0 6LJ 21 November 2022

Barkantine Community Nursery

**Profit and Loss Account
For the year ended 31st March 2022**

	2022 £	2021 £
Turnover	692281	708573
Operating Costs	<u>658045</u>	<u>597098</u>
Surplus for the year	34236	111475

All activities derive from continuing operations

The notes on pages 12 to 16 form part of these accounts

**Barkantine Community Nursery
Balance Sheet
As at 31 March 2022**

	Notes	£	2022 £	£	2021 £
Fixed Assets	10				
Intangible assets			16239		18939
Tangible assets			<u>2742</u>		<u>3656</u>
			18981		22595
Current assets					
Debtors	11	2252		3980	
Cash at bank		<u>401599</u>		<u>362021</u>	
		403851		366001	
Creditors	12				
Amounts due within one year		<u>(1500)</u>	<u>402351</u>	<u>(1500)</u>	<u>364501</u>
Net current assets			<u>402351</u>		<u>364501</u>
Total assets less current liabilities			421332		387096
Creditors:	13				
Amounts due after more than one year			_____		_____
Net assets			<u>421332</u>		<u>387096</u>
Reserves					
Unrestricted revenue reserves			421332		387096
Restricted fund			<u>-----</u>		<u>-----</u>
Accumulated funds			<u>421332</u>		<u>387096</u>

- a) For the year ending 31 March 2022 the company is entitled to the exemption under Section 477(2) of the Companies Act 2006 relating to the small companies regime.
- b) The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
- c) The directors acknowledge their responsibilities for:
- I. ensuring that the company keeps accounting records which comply with Section 386; and
 - II. preparing accounts which gives a true and fair view of the state of affairs of the company as at the end of the financial year and of its profits or loss for the financial year, in accordance with the requirements of Section 393, and which otherwise comply with the requirements of the Companies Act relating to accounts, so far as applicable to the company.
- d) The accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Approved by the board on 21 November 2022

And signed on their behalf by: F. Quatromini

Frederick Quatromini Director

**Barkantine Community Nursery
Statement of Financial Activities
For the year to 31 March 2022**

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	2021 £
INCOME				
Grants - HMRC	23830		23830	179628
Nursery Education Grants Parent Fees	127297	-	127297	255955
Bank Interest	541122		541122	272834
	32		32	156
Total Income	<u>692281</u>	<u>-</u>	<u>692281</u>	<u>708573</u>
EXPENDITURE				
Charitable Expenditure				
Activities and Materials	57382		57382	40614
Amortisation	2700		2700	2700
Depreciation	914		914	2374
	<u>60996</u>		<u>60996</u>	<u>45688</u>
Management and administration of the charity				
Employees	543629	-	543629	484452
Premises	26860	-	26860	37997
Insurance	3453	-	3453	3125
Administration	20407	-	20407	23136
Financial	2700	-	2700	2700
	<u>597049</u>	<u>-</u>	<u>597049</u>	<u>551410</u>
TOTAL EXPENDITURE	<u>658045</u>	<u>-</u>	<u>658045</u>	<u>597098</u>
Surplus	34236	-	34236	111475
Balance Forward	387096	-	387096	275621
Balance Forward	<u>421332</u>	<u>-</u>	<u>421332</u>	<u>387096</u>

All activities derive from continuing operations

**Barkantine Community Nursery
Income Schedule
For the Year to 31 March 2022**

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	2021 £
Grants HMRC	23830		23830	179628
Nursery Education Grant	127297	-	127297	255955
Fees for Nursery	541122	-	541122	272834
Bank Interest	32	-	32	156
	<u>692281</u>	<u>-</u>	<u>692281</u>	<u>708573</u>

Barkantine Community Nursery
Expenditure Schedule
For the year to 31 March 2022

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	2021 £
EXPENDITURE				
Childcare Staff	543629	-	543629	484452
Agency Staff	----	-	----	----
Salary Cost	543628	-	543629	484452
Rent and Rates	6540	-	6540	24160
Heat and Light	10154	-	10154	7297
Cleaning	1637	-	1637	5037
Maintenance	8529	-	8529	1403
Premises Costs	26860	-	26860	37997
Insurance Costs	3453	-	3453	3125
Telephone & Internet	6940	-	6940	8412
Membership Fees	2152	-	2152	2360
Training	9369	-	9369	3674
Postage and Stationery	193	-	193	1105
Miscellaneous	824	-	824	14235
Office Machines	929	-	929	4100
Bank Charges	-----	-	-----	-----
Administration Cost	20407	-	20407	23126
Payroll / Book-keeping	1200	-	1200	1200
Accountancy Fees	1500	-	1500	1500
	----	-	----	
	2700		2700	2700
Childcare Equipment	17499	-	17499	4617
Learning Resources	12485	-	12485	12432
Food	16642	-	16642	12074
Protective Clothing	2469	-	2469	2311
Activity and Materials	8287	-	8287	9180
Childcare Costs	57382	-	57382	40614
Total Expenditure	654431	-	654431	592014

**Barkantine Community Nursery
Statement of Financial Activities
For the year to 31 March 2022**

Summary of Funds

	Designated Funds 2022 £	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
Revenue funds	-	421332	-	421332	387096

The notes on pages 12 to 16 form part of these accounts

Barkantine Community Nursery
Notes to the Accounts
For the year to 31 March 2022

Recognition of Liabilities

Liabilities are recognised on the accruals basis in accordance with normal accounting principles, modified where necessary in accordance with the guidance given in the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales.

Charitable Expenditure

Charitable expenditure includes all expenditure directly related to the objects of the charity and comprises the following: -

Activities in furtherance of the charity's objectives

The costs of activities in furtherance of the charity's objectives represents the cost of goods and services and ancillary trading costs that have been incurred in charitable activities.

Support costs of activities

Support costs of activities for charitable purposes comprises the salary costs of the Manager and the Associate Manager as they are involved with project development and other project costs. There are a number of costs, including staffing costs, where it is impracticable to allocate these costs between administration and charitable expenditure and the trustees have allocated such costs to management and administration costs.

Management and administration of the charity

Management and administration costs represent expenditure incurred in the management of the charity's assets, organisational administration and compliance with charitable and statutory requirements.

Allocation of costs within types of resources expended

The charity's operating costs include staff costs, rent and other related costs. Such costs are allocated between types of resources expended and between charitable expenditure and management and administration on the basis of estimates made by the directors.

Administration expenditure include all expenditure not directly related to charitable activity in respect of certain items of expenditure it is a matter of judgement as to whether such items are direct charitable expenditure or are administrative. And the directors have applied what they consider to be reasonable judgement in apportioning such costs.

Berkantine Community Nursery
Notes to the Accounts
For the year to 31 March 2022

1. Fixed assets and depreciation

Depreciation has been provided at the following rates in order to write the assets (less their expected residual value) over their estimated useful economic lives.

A regular annual review of the likelihood of asset impairment is undertaken.

Office Equipment	25%
Furniture and Fittings	25%

Capital Grants

The board of trustees consider that, in order to comply with the statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, grants of a capital nature given for specific purposes and fully utilised in the furtherance of the objects of the charity should be credited to the fixed asset funds after the sums have been properly expended on the restricted purpose. The related asset is shown in the balance sheet at the cost of acquisition or subsequent revaluation.

The related assets are subject to restrictions by the grant making organisation on their use and disposal, and these restrictions are noted in the fixed asset section of these accounts. The fixed asset fund so created is treated as a restricted fund.

Insofar as this policy relates to Government grants then this is a departure from the Statement of Standard accounting Practice Number 4 in order to comply with the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales.

Taxation

As a registered charity, the company is exempt from income and corporation tax to the extent that its income and gains are applicable to charitable purposes only. Value Added Tax is not recoverable by the company, and is therefore included in the relevant costs in the Statement of financial Activities.

Funds Structure Policy

The charity maintains a general unrestricted fund which represents funds which are expendable at the discretion of the trustees in furtherance of the objects of the charity. Such funds may be held in order to finance both working capital and capital investment.

Restricted funds have been provided to the charity for particular purposes, and it is the policy of the board of trustees to carefully monitor the application of those funds in accordance with the restrictions placed upon them.

There is no formal policy on the allocation of funds to designated funds.

Barkantine Community Nursery
Notes to the Accounts
For the year to 31 March 2022

There is formal policy of transfer between funds, other than that described under the Capital Grants policy above. Any proposed transfer between funds would be considered on the particular circumstances.

2. Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

3. Net Incoming Resources before Transfers	2022	2021
	£	£
This is stated after crediting:-		
Revenue Turnover from ordinary activities	692281	708573
and after charging:-		
Amortisation of lease	2700	2700
Depreciation	914	2374
Reporting Accountant's fees	<u>1500</u>	<u>1500</u>

There is no insurance paid for trustees, to indemnify them in case the charity make an error.

4. Statement that no expenses were paid to trustees or connected persons

No expenses were paid to trustees or connected persons for the period.

5 Analysis of incoming resources and analysis of management and administration cost

The details required by the statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, are shown in the Detailed Schedule to the Statement of Financial Activities on pages 9 and 10

6 Staff Costs and Emoluments	2022	2021
	£	£
Gross Salaries	538543	4790878
Pensions	5086	5374
	543629	484452

Numbers of full time employees were 37

There were no fees or other remuneration paid to the trustees

There were no employees with Emoluments in excess of £60,000 per annum

Barkantine Community Nursery
Notes to the Accounts
For the year to 31 March 2022

7. Reporting Accountant's Remuneration and accounting services

	2022	2021
	£	£
Reporting Accountant's fees	1500	1500
Other accountancy fees	<u>1200</u>	<u>1200</u>
	<u>2700</u>	<u>2700</u>

8. Fixed Assets
Intangible assets

Lease

	£
Cost	
As at 1 April 2021	30000
As at 1 April 2022	30000
Amortisation	
As at 1 April 2021	11061
Charge for the year	<u>2700</u>
	<u>13761</u>
Net Book Value	
As at 31 March 2021	18939
As at 31 March 2022	16239

9. Tangible : fixed assets

	Fixtures & Fittings	Office Equipment	Total
	£	£	£
Cost			
As at 1 April 2021	38645	8106	46751
Additions	-	-	-
	<u>38645</u>	<u>8106</u>	<u>46751</u>
Depreciation			
As at 1 April 2021	35617	7478	43095
Charge for the period	727	157	914
	<u>36374</u>	<u>7635</u>	<u>44009</u>
Net Book Value			
As at 31 March 2021.	3028	628	3656
As at 31 March 2022	<u>2271</u>	<u>471</u>	<u>2742</u>

10. Trade Debtors

	2022	2021
	£	£
Parents Fees	2252	3980

Barkantine Community Nursery
Income Schedule
For the Year to 31 March 2022

11. Creditors: amounts falling due within one year

	2022	2021
	£	£
Accruals	1500	1500

12. Share Capital

The charity is incorporated under the Companies Act 1985 and is limited by guarantee, each member having undertaken to contribute such amounts not exceeding one pound as may be required in the event of the company being wound up whilst he or she is still a member or within one year thereafter.

N.ConBarkantineCommunityNurserystatement.Final.report2022

Final Audit Report

2022-12-13

Created:	2022-12-09
By:	NORMAN CONDRON (NCONDRONFCCA@AOL.COM)
Status:	Signed
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"N.ConBarkantineCommunityNurserystatement.Final.report2022" History

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-  Document emailed to husnarakhanom@hotmail.co.uk for signature
2022-12-09 - 11:03:05 AM GMT
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-  Signer husnarakhanom@hotmail.co.uk entered name at signing as F.Quatromini
2022-12-13 - 11:23:54 AM GMT- IP address: 109.148.33.30
-  Document e-signed by F.Quatromini (husnarakhanom@hotmail.co.uk)
Signature Date: 2022-12-13 - 11:23:56 AM GMT - Time Source: server- IP address: 109.148.33.30
-  Agreement completed.
2022-12-13 - 11:23:56 AM GMT

Accounts

Registered Charity Number 1110218
Registered Company Number 05197009

Barkantine Community Nursery

**Financial Statements and Report
31 March 2021**

**Barkantine Community Nursery
Financial Statement and Report
Year to 31st March 2021**

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Barkantine Community Nursery
The report of the trustees - Year ended 31st March 2021

REFERENCE AND ADMINISTRATIVE INFORMATION

Directors and Trustee: Frederick Quatromini (Chair)
Sajida Malik
Husnara Khanom

Charity Number: 1110218

Company Number: 05197009

Registered Office: 105A Mellish Street London E14 8PR

Operational Addresses : Barkantine Community Nursery
105A Mellish Street London E14 8PR

Rangers Kindergarten Natural Play and Learning
Bethnal Green Gardens , Cornwall Avenue
London E2 OHW

Manager: Sajida Malik

Bankers: HSBC Plc.

Reporting Accountant N. Condron BA, FCCA
Chartered Certified Accountant
11 Pilgrims Cloisters , Sedgmoor Place
London SE5 7RQ

Barkantine Community Nursery

The report of the trustees

Legal Status

The charity is an incorporated charity governed by memorandum and articles. There are no restrictions in the governing document on the operation of the charity or on its investment powers, other than those imposed by general charity law.

The members of the Board of Trustees of the Charity during the year ended 31st March 2021 were:-

Frederick Quatromini (appointed 03/07/2012)
Sajida Malik (appointed 13/06/2018)
Husnara Khanom (appointed 13/06/2018)

All the directors of the company are also trustees of the charity, and their responsibilities include all the responsibilities of directors under the Companies Acts and of trustees under the Charities Act.

At the Annual General Meeting retire, but are eligible for reappointment.

The members of the Board of Trustees of the Charity at the date the report and accounts were approved were:-

Frederick Quatromini (appointed 03/07/2012)
Sajida Malik (appointed 13/06/2018)
Husnara Khanom (appointed 13/06/2018)

The organisational structure and how decisions are made

Trustees meet regularly on a monthly basis to discuss and plan objectives and implementation thereof. Matters of general concern are raised with all members.

The board of trustees meets monthly as a full board. It has established sub groups which discuss the activities of the charity in terms of finance, premises and staffing. There is also a standing committee comprised of the honorary officers. The subgroups are serviced; by the, manager. The subgroups make recommendations to the board of trustees and monitor operational activities. Staff of the charity have delegated authority to carry out day to day work within policies agreed by the board. Financial standing orders give necessary authorisation of different amounts.

Achievement of objectives and review of activities.

The activities of the charity continue to expand

Barkantine Community Nursery
The report of the trustees

Transactions and financial position

The charities trustees are responsible for the preparation of the accounts.

The financial accounts are set out on pages 6 to 17 The financial statements have been prepared implementing the statement of Recommended Practice for Accounting and Reporting by Charities issued by the Charity Commission for England and Wales and in accordance with the Financial Reporting Standard for Smaller Entities. The trustees consider the financial performance by the charity during the year has been satisfactory.

Share Capital

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

Barkantine Community Nursery
The report of the trustees

Statement of Directors' and Trustees' Responsibilities

Charity Law and the Companies Acts require the Board to prepare financial statements for each financial year which give a true and fair view of the state affairs of the charity as at the end of the financial year and of the surplus or deficit. In preparing those financial statements the Board is required to:-

- select suitable accounting policies and then apply them consistently;
 - make judgements and estimates that are reasonable and prudent; and
 - prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.
- State whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

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

This report was approved by the board of trustees and signed on their behalf by:

F. Quatromini

F.Quatromini (Dec 17, 2021 15:28 GMT)

Frederick Quatromini
Chair

Date: 30 November 2021

Independent Examiner's Report on the Accounts

Report to the trustees/members of Barkantine Community Nursery

On accounts for the year ended 31 March 2021

Set out on pages 6 to 16

Respective responsibilities of trustees and examiner The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to;

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities 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 (other than that disclosed below);

- (1) which gives me reasonable cause to believe that in, any material respect, the requirements;
 - to keep accounting records in accordance with section 130 of the Charities Act;
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act 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

N Condron.

N Condron BA FCCA
Chartered Certified Accountant
11 Pilgrims Cloisters
Sedgmoor Place
London SE5 7RQ

30 November 2021

Barkantine Community Nursery

**Profit and Loss Account
For the year ended 31 March 2021**

	2021 £	2020 £
Turnover	708573	746441
Operating Costs	<u>597098</u>	<u>621201</u>
Surplus for the year	<u>111475</u>	<u>125240</u>

All activities derive from continuing operations

The notes on pages 12 to 16 form part of these accounts

Barkantine Community Nursery
Balance Sheet
As at 31 March 2021

	Notes	£	2021 £	£	2020 £
Fixed Assets	10				
Intangible assets			18939		21639
Tangible assets			<u>3656</u>		<u>8030</u>
			22595		27669
Current assets					
Debtors	11	3980		4593	
Cash at bank		<u>362021</u>		<u>244859</u>	
		366001		<u>249452</u>	
Creditors	12				
Amounts due within one year		(1500)	<u>364501</u>	(1500)	<u>247952</u>
Net current assets			364501		247952
Total assets less current liabilities			387096		275621
Creditors:	13				
Amounts due after more than one year					
Net assets			<u>387096</u>		<u>275621</u>
Capital and reserves					
Unrestricted revenue reserves			387096		275621
Restricted fund					-----
Accumulated funds			<u>387096</u>		<u>275621</u>

- a) For the period ending 31 March 2021 the company is entitled to the exemption under Section 477(2) of the Companies Act 2006 relating to the small companies regime.
- b) The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
- c) The directors acknowledge their responsibilities for:
- i. ensuring that the company keeps accounting records which comply with Section 386; and
 - ii. preparing accounts which gives a true and fair view of the state of affairs of the company as at the end of the financial year and of its profits or loss for the financial year, in accordance with the requirements of Section 393, and which otherwise comply with the requirements of the Companies Act relating to accounts, so far as applicable to the company.
- d) The accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the board on 30 November 2021

And signed on their behalf by:

F. Quatromini

F. Quatromini (Dec 17, 2021 15:28 GMT)

Frederick Quatromini
 Director

**Barkantine Community Nursery
Statement of Financial Activities
For the year to 31 March 2021**

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	2020 £
INCOME				
Grants - HMRC				
Nursery Education Grants	179628		179628	-----
Parents Fees	255955		255955	355889
Bank Interest	272834		272834	390410
Total Income	156		156	142
	708573		708573	746441
Expenditure				
Charitable Expenditure				
Activities and Materials	40614		40614	35323
Amortisation	2700		2700	2700
Depreciation	2374		2374	2374
	45688		45688	40397
Management and administration of the charity				
Employees	484452		484452	469236
Premises	37997		37997	73733
Insurance	3125		3125	3110
Administration	23136		23136	23129
Financial	2700		2700	11588
	551410		551410	580804
TOTAL EXPENDITURE	597098		597098	621201
Surplus	111475		111475	125240
Balance Forward	275621		275621	1150381
Balance Forward	387096		387096	275621

All activities derive from continuing operation

**Barkantine Community Nursery
Income Schedule
For the year to 31 March 2020**

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	2020 £
Grants HMRC	179628		179628	--
Nursery Education Grant	255955		255955	355889
Parents Fees	272834		272834	390410
Bank Interest	156		156	142
	<u>708573</u>		<u>708573</u>	<u>746441</u>

Barkantine Community Nursery
Expenditure Schedule
For the year to 31 March 2020

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	2020 £
EXPENDITURE				
Childcare Staff	484452		484452	465463
Agency Staff	---		---	3773
<u>Salary Cost</u>	<u>484452</u>		<u>484452</u>	<u>469236</u>
Rent and Rates	24160		24160	26673
Heat and Light	7297		7297	7134
Cleaning	5037		5037	5491
<u>Maintenance</u>	<u>1403</u>		<u>1403</u>	<u>33934</u>
<u>Premises Costs</u>	<u>37997</u>		<u>37997</u>	<u>73132</u>
Insurance Costs	3125		3125	3118
Telephone & Internet	8412		8412	7892
Membership Fees	2300		2300	1577
Training	3674		3674	2513
Postage and Stationery	1105		1105	640
Miscellaneous	14235		14235	6437
Office Machines	4100		4100	4100
Bank Charges	----		----	
<u>Administration Cost</u>	<u>23129</u>		<u>33736</u>	<u>23129</u>
Payroll / Book-keeping	1200		1200	1200
Accountancy	1500		1500	1500
Consultancy Fees	8888			8888
	<u>11588</u>		<u>2700</u>	<u>11588</u>
Childcare Equipment	4617		4617	4239
Learning Resources	12432		12432	11657
Food	12074		12074	10045
Protective Clothing	2311		2311	1899
Activity and Material Costs	9180		9180	7493
<u>Childcare Costs</u>	<u>40614</u>		<u>40614</u>	<u>35323</u>
<u>Total Expenditure</u>	<u>602736</u>		<u>602736</u>	<u>615526</u>

Barkantine Community Nursery
Statement of financial Activities
For the year to 31 March 2021

Summary of Funds

	Designated Funds 2021	Unrestricted Funds 2021	Restricted Funds 2021	Total Funds 2021	Total Funds
Revenue funds		387096		387096	275621

The notes on pages 12 to 16 form part of these accounts

Barkantine Community Nursery
Notes to the Accounts
For the year to 31st March 2021

Recognition of Liabilities

Liabilities are recognised on the accruals basis in accordance with normal accounting principles, modified where necessary in accordance with the guidance given in the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales.

Charitable Expenditure

Charitable expenditure includes all expenditure directly related to the objects of the charity and comprises the following:-

Activities in furtherance of the charity's objectives

The costs of activities in furtherance of the charity's objectives represents the cost of goods and services and ancillary trading costs that have been incurred in charitable activities.

Support costs of activities

Support costs of activities for charitable purposes comprises the salary costs of the Manager and the Associate Manager as they are involved with project development and other project costs. There are a number of costs, including staffing costs, where it is impracticable to allocate these costs between administration and charitable expenditure and the trustees have allocated such costs to management and administration costs.

Management and administration of the charity

Management and administration costs represent expenditure incurred in the management of the charity's assets, organisational administration and compliance with charitable and statutory requirements.

Allocation of costs within types of resources expended

The charity's operating costs include staff costs, rent and other related costs. Such costs are allocated between types of resources expended and between charitable expenditure and management and administration on the basis of estimates made by the directors.

Administration expenditure include all expenditure not directly related to charitable activity in respect of certain items of expenditure it is a matter of judgement as to whether such items are direct charitable expenditure or are administrative. And the directors have applied what they consider to be reasonable judgement in apportioning such costs.

Berkantine Community Nursery
Notes to the Accounts
For the year to 31st March 2021

Fixed assets and depreciation

Depreciation has been provided at the following rates in order to write the assets (less their expected residual value) over their estimated useful economic lives.

A regular annual review of the likelihood of asset impairment is undertaken.

Office Equipment	25%
Furniture and Fittings	25%

Capital Grants

The board of trustees consider that, in order to comply with the statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, grants of a capital nature given for specific purposes and fully utilised in the furtherance of the objects of the charity should be credited to the fixed asset funds after the sums have been properly expended on the restricted purpose. The related asset is shown in the balance sheet at the cost of acquisition or subsequent revaluation.

The related assets are subject to restrictions by the grant making organisation on their use and disposal, and these restrictions are noted in the fixed asset section of these accounts. The fixed asset fund so created is treated as a restricted fund.

Insofar as this policy relates to Government grants then this is a departure from the Statement of Standard accounting Practice Number 4 in order to comply with the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales.

Taxation

As a registered charity, the company is exempt from income and corporation tax to the extent that its income and gains are applicable to charitable purposes only. Value Added Tax is not recoverable by the company, and is therefore included in the relevant costs in the Statement of financial Activities.

Funds Structure Policy

The charity maintains a general unrestricted fund which represents funds which are expendable at the discretion of the trustees in furtherance of the objects of the charity. Such funds may be held in order to finance both working capital and capital investment.

Restricted funds have been provided to the charity for particular purposes, and it is the policy of the board of trustees to carefully monitor the application of those funds in accordance with the restrictions placed upon them.

There is no formal policy on the allocation of funds to designated funds.

There is formal policy of transfer between funds, other than that described under the Capital Grants policy above. Any proposed transfer between funds would be considered on the particular circumstances.

Berkantine Community Nursery
Notes to the Accounts
For the year to 31 March 2021

2 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

3. Net Including Resources before Transfers	2021	2020
	£	£
This is stated after crediting:-		
Revenue Turnover from ordinary activities	708573	746441
and after charging:-		
Amortisation of lease	2700	2700
Depreciation of owned fixed assets	2374	2374
Reporting Accountant's fees	<u>1500</u>	<u>1500</u>

There is no insurance paid for trustees, to indemnify them in case the charity make an error.

4. Statement that no expenses were paid to trustees or connected persons

No expenses were paid to trustees or connected persons for the period.

5. Analysis of incoming resources and analysis of management and administration cost

The details required by the statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, are shown in the Detailed Schedule to the Statement of Financial Activities on pages 9 and 10

6 Staff Costs and Emoluments	2021	2020
	£	£
Gross Salaries	479078	460947
Pensions	5374	4516
	484452	465463

Numbers of full time employees were 37

There were no fees or other remuneration paid to the trustees
There were no employees with Emoluments in excess of £60,000 per annum

7. Reporting Accountant's Remuneration and accounting services

	2021	2020
	£	£
Reporting Accountant's fees	1500	1500
Other accountancy fees	1200	1200
	<u>2700</u>	<u>2700</u>

Berkantine Community Nursery
Notes to the Accounts
For the year to 31st March 2021

9 Fixed Assets
Intangible assets

Lease

Cost

£

As at 1 April 2020

30000

As at 1 April 2021

30000

Amortisation

£

As at 1 April 2020

5661

Charge for the year

2700

8361

Net Book Value

£

As at 31 March 2021

21639

As at 31 March 2020

24339

8 Tangible fixed assets

**Fixtures &
Fittings**

**Office
Equipment**

Total

£

£

£

Cost

As at 1 April 2020

38645

8106

46751

Additions

38645

8106

46751

Depreciation

As at 1 April 2020

33317

7404

40721

Charge for the period

2300

74

2374

35617

7478

43095

Net Book Value

As at 31 March 2021

3028

628

3656

As at 31 March 2020

5328

776

8404

9 Trade Debtors

2021

2020

£

£

Parents Fees

3980

4593

10 Creditors: amounts falling due within one year

2021

2020

£

£

Accruals

1500

1500

Barkantine Community Nursery
Notes to the Accounts
For the year to 31 March 2021

11 Share Capital

The charity is incorporated under the Companies Act 1985 and is limited by guarantee, each member having undertaken to contribute such amounts not exceeding one pound as may be required in the event of the company being wound up whilst he or she is still a member or within one year thereafter.