

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.