

WOKINGHAM DAY NURSERY

England & Wales · Charity number 1129857

Details

Status Registered

Legal form Charitable company

Company number [06316243](#)

Registered 2009-05-28

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

Contact

Address Wokingham Day Nursery
Wescott Road
Wokingham
RG40 2ER

Phone 01189790580

Email admin@wokinghamdaynursery.org.uk

Website www.wokinghamdaynursery.org.uk

Activities

Objects: TO ADVANCE THE EDUCATION OF CHILDREN BELOW COMPULSORY SCHOOL AGE BY:1. PROVIDING SAFE AND SATISFYING GROUP PLAY, IN WHICH PARENTS HAVE THE RIGHT TO TAKE PART.2. ENCOURAGING OTHER CHARITABLE ACTIVITIES THROUGH WHICH PARENTS MAY HELP THE CHILDREN.3. FURTHERING THE AIMS OF THE PRE-SCHOOL PLAYGROUPS ASSOCIATION.

Activities: To provide affordable daycare for children between 2 years and 5 years old

Classification

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

Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, LOCAL.
- Wokingham

Finances

Period end	Income	Expenditure	Assets	Employees
2024-08-31	£287,719	£267,481	-	-
2023-08-31	£257,673	£250,579	-	-
2022-08-31	£220,291	£231,254	-	-
2021-08-31	£228,890	£229,079	-	-
2020-08-31	£230,632	£224,557	-	-

Trustees

Name	Role	Appointed
Anna Hawkins		2021-09-22
Claire Weeks		2022-10-12
James Mark Nicolson		2025-10-01
Jessica Louise Goodall		2024-10-02
Jo Noone		2018-10-09
Katherine Elizabeth Gilder		2023-09-27
Natasha Langham		2025-10-01
Rebecca Clare Tewson		2025-10-01
Sophie Sarah Richardson		2024-10-02
Warren John Neal		2022-10-12

WOKINGHAM DAY NURSERY

England & Wales - Charity number 1129857

Accounts

**Report of the Trustees and
Unaudited Financial Statements
For the Year Ended 31 August 2024
for
Wokingham Day Nursery**

Wokingham Day Nursery
Contents of the Financial Statements
For the Year Ended 31 August 2024

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Wokingham Day Nursery

Report of the Trustees

For the Year Ended 31 August 2024

The trustees who are also directors of the charity for the purpose of the Companies Act 2006, present their report with the financial statements of the company for the year ended 31 August 2024. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

REFERENCES AND ADMINISTRATIVE DETAILS

The charity is a company with registration number 06316243 (England and Wales)

The company is registered as a charity with Registered Charity Number 1129857

The registered office is
Westcott Road
Wokingham
Berkshire
RG40 2ER

TRUSTEES

The directors shown below have held office during the year ended 31 August 2024.

J Noone

A Hawkins

K Clarke (resigned 27.09.2023)

W Neal

K Neal (resigned 27.09.2023)

Y Kiima

C Weeks

H Flavin

S Anbalagan (resigned 27.09.2023)

K Gilder (appointed 27.09.2023)

COMPANY SECRETARY:

W Neal

INDEPENDENT EXAMINER

Sandra Douglas

SKD Accounting

62 Westmorland Road

Warfield

Wokingham Day Nursery

Report of the Trustees

For the Year Ended 31 August 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT

GOVERNING DOCUMENT

The charity is controlled by its governing document, articles of association and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

RECRUITMENT AND APPOINTMENT OF NEW TRUSTEES

For the purposes of charity law the trustees (directors) are also known as members of the committee. Parent members of the committee give their time voluntarily. All new members are voted for appointment by existing committee members at the committee meetings. The decision of the appointment always includes a minimum of two committee members.

INDUCTION AND TRAINING OF NEW TRUSTEES

There is an induction package for all new members of the committee to familiarise themselves with the charity. This induction pack includes DBS and Ofsted checks for all members working in the setting. The induction package is issued and monitored by the chairperson and manager of the committee.

ORGANISATION STRUCTURE

The committee, who are responsible for the charity, meet regularly to discuss its operation and all future affairs. The business and nursery managers have the responsibility of the day to day running of the setting and the committee are responsible for ensuring that the legal responsibilities are carried out including ensuring all financial obligations and procedures are adhered to. The managers' of the charity attends all committee meetings but do not have voting rights on any issues where there would be a conflict of interest. The secretary also attends the meetings and has voting rights.

RISK MANAGEMENT

The main risk of the charity is its closure and the financial implications of it. To minimise the risk the charity has opened a reserve bank account to save funds that will cover all final bills and salary payment if the charity was to close. The amount saved in the reserve is reviewed by the committee regularly. The charity has no loans or investments.

The charity has PLA Public Liability Insurance to cover and protect both staff and children and to ensure that staff members work with minimum risk to anyone.

Wokingham Day Nursery

Report of the Trustees

For the Year Ended 31 August 2024

OBJECTIVES AND ACTIVITIES

The company is established to provide affordable, safe and satisfying pre-school activities for children aged 2 to 5 years of age; in particular a minimum of 10% of our spaces are allocated fully funded to families on low income)

Children aged 5 years and over are accepted during the school holiday periods at the discretion of the Manager.

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities in committee meetings.

ACHIEVEMENTS AND PERFORMANCE

During the year, the company continued to provide pre-school activities for children aged 2 to 5. The number of children attending the nursery fluctuated during the year.

FUTURE DEVELOPMENTS

The charity will continue to equip the nursery by renewing and investing in current and new resources for the children.

All new and current members of staff are generally required to hold a Level 3 Childcare qualification or an absolute minimum of a Level 2 and will continue to receive adequate training to continue their professional development.

To continue to build strong relationships with all children and their families, the charity will continue to seek outside support from agencies and appropriate parties when necessary.

The charity aims to continue to review all areas, making and carrying out plans for improvement within the setting to enhance the outcome for all children.

Wokingham Day Nursery

Report of the Trustees

For the Year Ended 31 August 2024

FINANCIAL REVIEW

The principal course of income is Pre-school and Day Care fees, followed by Nursery Education Grants (NEG) from the local authority, fundraising and any additional grants received throughout the year.

The charity receives support grants to assist with extra staffing as and when they have a child with particular needs. These grants are received in a cash by cash basis and are used to pay for an extra staff member to support and work one to one with the child and to buy specific resources the child needs.

The fundraising activities for the year were primarily our Christmas raffle, Round Table Santa Sleigh and our Summer Fayre with small amounts raised from photo commissions and donations from parents.

The charity does not make grants and the money it receives is not invested, except for bank interest received in the bank reserve account.

This report is prepared in accordance with the small companies regime of the Companies Act 2006.

ON BEHALF OF THE BOARD:

Signed.....*J Noone*.....

Name..... Joanna Noone.....

Date: 25th September 2024.....

Wokingham Day Nursery
Statement of Financial Activities
For the Year Ended 31 August 2024

		31 August 2024	31 August 2023
	Note	£	£
INCOMING RESOURCES			
Incoming resources from generated funds			
Fundraising and other income		1,849	2,265
Incoming resources from charitable activities			
Fees		281,921	252,975
Other incoming resources			
Misc Income Compensation & Milk Refunds		1,434	1,673
Interest receivable and similar income		2,515	759
		—————	—————
Total incoming resources		287,719	257,672
RESOURCES EXPENDED			
Other resources expended			
		(267,481)	(250,578)
		—————	—————
NET INCOMING RESOURCES	2	20,238	7,094
RECONCILIATION OF FUNDS			
Total funds brought forward		74,033	66,939
		—————	—————
TOTAL FUNDS CARRIED FORWARD		94,271	74,033
		—————	—————

The notes form part of these financial statements.

Wokingham Day Nursery

Balance Sheet

As at 31 August 2024

	Note	31 August 2024 £	31 August 2023 £
FIXED ASSETS			
Fixed Assets	6	-	-
CURRENT ASSETS			
Debtors	7	310	4,104
Long term Debtors		0	0
Cash at bank		157,139	111,059
		—————	—————
		157,449	115,163
		—————	—————
CREDITORS			
Amounts falling due within one year	8	(63,178)	(41,130)
		—————	—————
NET CURRENT ASSETS		94,271	74,033
		—————	—————
TOTAL ASSETS LESS CURRENT LIABILITIES		94,271	74,033
		—————	—————
CAPITAL AND RESERVES			
Called-up share capital	10	-	-
Unrestricted fund: Other reserves	11	74,033	66,939
Unrestricted fund: Income and expenditure account		20,238	7,094
		—————	—————
TOTAL SHAREHOLDERS' FUNDS		94,271	74,033
		—————	—————

The notes form part of these financial statements.

Wokingham Day Nursery

Balance Sheet

As at 31 August 2024

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 (the Act) for the year ended 31 August 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2024 in accordance with Section 476 of the Act.

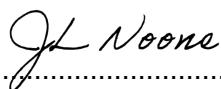
The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

The financial statements were approved by the Board of Directors on

25th September 2024

..... and were signed on its behalf by:



.....
Director

Joanna Noone

.....
Name

Wokingham Day Nursery

Notes to the Financial Statements

For the Year Ended 31 August 2024

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015), the Companies Act 2006 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Incoming resources

All incoming resources are included on the Statement for Financial Activities where the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs relating to the category. Where costs cannot be directly attributed to a particular heading they have been allocated to activities on a basis consistent with the use of resources.

Tangible Fixed Assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and Machinery 33% on cost

Operating Leases

Payments under operating lease are recognised in the Statement of Financial Activities as they fall due.

Taxation

The charity is exempt from Corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

2. NET INCOMING/(OUTGOING) RESOURCES

Net resources are stated after charging:

	31 August 2024	31 August 2023
	£	£
Depreciation - owned assets	-	-
	<u> </u>	<u> </u>

Wokingham Day Nursery
Notes to the Financial Statements
For the Year Ended 31 August 2024

4. TRUSTEES REMUNERATION AND BENEFITS

	31 August 2024	31 August 2023
Trustees' salaries	21,090	19,662
Trustees employer's social security	1,239	1,005
	<u> </u>	<u> </u>
	22,329	20,667
	<u> </u>	<u> </u>
Trustee expenses	240	240

5. STAFF COSTS

	31 August 2024	31 August 2023
Staff salaries	183,037	172,742
Staff employer's social security	8,876	6,781
	<u> </u>	<u> </u>
	191,913	179,523
	<u> </u>	<u> </u>
	31 August 2024	31 August 2023
 Average number of employees	 11	 11

No employee received emoluments in excess of £60,000.

Wokingham Day Nursery
Notes to the Financial Statements
For the Year Ended 31 August 2024

6. TANGIBLE FIXED ASSETS

	Plant and Machinery	Total
	£	£
COST		
At 1 September 2023 and at 31 August 2024	<u>0</u>	<u>0</u>
DEPRECIATION		
At 1 September 2023	0	0
Charge for year	—	—
At 31 August 2024	<u>0</u>	<u>0</u>
NET BOOK VALUE		
At 31 August 2022	—	—
At 31 August 2023	—	—

7. DEBTORS

	31 August 2024	31 August 2023
	£	£
Trade debtors – fees outstanding	<u>310</u>	<u>4,104</u>

Wokingham Day Nursery

Notes to the Financial Statements

For the Year Ended 31 August 2024

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31 st August 2024	31 st August 2023
	£	£
Nursery Fees September 24 Fees	7,519	4,672
Trade Creditors	500	480
Payments received in advance – WBC	<u>55,159</u>	<u>35,978</u>
	<u>63,178</u>	<u>41,130</u>

9. COMMITMENTS UNDER OPERATING LEASE

The company has entered into the following commitments under non-cancellable operating leases

	Land and other buildings	Other
Within one year	6,000	-
Within two to five years	-	-
More than five years	—	—
	<u>6,000</u>	<u>-</u>

The company's obligations under the lease of its premises from Wokingham District Council are guaranteed by the current Chair of Wokingham Day Nursery.

10. CALLED UP SHARE CAPITAL

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

Wokingham Day nursery
Notes to the Financial Statements
For the Year Ended 31 August 2024

11. MOVEMENT IN FUNDS

	Income and expenditure account £	Other reserves £	Totals £
At 1st September 2023	7,094	66,939	74,033
Transfer between funds	(7,094)	7,094	-
Profit/Loss for the year	20,238	-	20,238
As at 31 August 2024	<u>20,238</u>	<u>74,033</u>	<u>94,271</u>

12. ULTIMATE CONTROLLING PARTY

There is no ultimate controlling party.

Wokingham Day Nursery

Income and Expenditure Account

For the Year Ended 31 August 2024

	31 August 2024		31 August 2023	
	£	£	£	£
Turnover				
Fees and grants		281,921		252,975
Other income				
Deposit account interest		2515		759
Fundraising and other income		3,283		3,939
		287,719		257,673
Expenditure				
Wages and NI	217,382			203,008
Other staff costs (inc training)	4,586			4,008
Milk & food	5,533			5,861
Rent and rates	8,704			4,935
Utilities	479			448
Telephone	1,125			1,013
Insurance	1,976			1,745
Materials and activities	6,214			4,429
Contracts and Subscriptions	4,596			6,751
Stationery and copier	543			1,239
Maintenance and repairs	1960			1,625
Equipment and Toys	9,004			9,874
Sundries	86			1,369
Bank Charges	156			120
Household inc nappies & Cleaning	3,552			3,197
Professional Expenses	180			180
Nursery Improvements	1405			0
Bad Debt	0			777
			267,481	250,579
NET (LOSS) / PROFIT			20,238	7,094

This page does not form part of the statutory financial statements.

**WOKINGHAM DAY NURSERY
COMPANY LIMITED BY GUARANTEE 06316243
REGISTERED CHARITY 1129857**

**INDEPENDENT EXAMINER'S REPORT TO THE DIRECTORS OF
WOKINGHAM DAY NURSERY**

I report on the accounts of the Trust for the year ended 31st August 2024, which are set out on pages 1 to 15.

Respective responsibilities of trustees and examiner

The charity's trustees (who are also the directors of the company for the purposes of company law) 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(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity's gross income exceeds £250,000 but its gross assets do not exceed £3.26m and so I am qualified to undertake the examination by being a qualified member of the Chartered Institute of Management Accountants.

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

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the 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 you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

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

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
- to keep accounting records in accordance with section 386 of the Companies Act 2006 and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

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

Signed



.....
Sandra Douglas
SKD Accounting Ltd

Date..09/12/2024.....

WOKINGHAM DAY NURSERY

England & Wales - Charity number 1129857

Accounts

**Report of the Trustees and
Unaudited Financial Statements
For the Year Ended 31 August 2023
for
Wokingham Day Nursery**

Wokingham Day Nursery
Contents of the Financial Statements
For the Year Ended 31 August 2023

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Wokingham Day Nursery

Report of the Trustees

For the Year Ended 31 August 2023

The trustees who are also directors of the charity for the purpose of the Companies Act 2006, present their report with the financial statements of the company for the year ended 31 August 2023. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

REFERENCES AND ADMINISTRATIVE DETAILS

The charity is a company with registration number 06316243 (England and Wales)

The company is registered as a charity with Registered Charity Number 1129857

The registered office is
Westcott Road
Wokingham
Berkshire
RG40 2ER

TRUSTEES

The directors shown below have held office during the year ended 31 August 2023.

J Noone

C Cohen (resigned 12.10.2022)

J Barter (resigned 12.10.2022)

S Orlandini (resigned 12.10.2022)

U Cran (resigned 12.10.2022)

A Hawkins

K Clarke

R McNay (resigned 12.10.2022)

W Neal (appointed 12.10.2022)

K Neal (appointed 12.10.2022)

Y Kiima (appointed 12.10.2022)

C Weeks (appointed 12.10.2022)

S Anbalagan (appointed 12.10.2022)

COMPANY SECRETARY:

C Cohen (resigned 12.10.2022)

W Neal & K Neal (appointed 12.10.2022)

INDEPENDENT EXAMINER

Sandra Douglas

SKD Accounting

62 Westmorland Drive

Warfield

Wokingham Day Nursery

Report of the Trustees

For the Year Ended 31 August 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT

GOVERNING DOCUMENT

The charity is controlled by its governing document, articles of association and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

RECRUITMENT AND APPOINTMENT OF NEW TRUSTEES

For the purposes of charity law the trustees (directors) are also known as members of the committee. Parent members of the committee give their time voluntarily. All new members are voted for appointment by existing committee members at the committee meetings. The decision of the appointment always includes a minimum of two committee members.

INDUCTION AND TRAINING OF NEW TRUSTEES

There is an induction package for all new members of the committee to familiarise themselves with the charity. This induction pack includes DBS and Ofsted checks for all members working in the setting. The induction package is issued and monitored by the chairperson and manager of the committee.

ORGANISATION STRUCTURE

The committee, who are responsible for the charity, meet regularly to discuss its operation and all future affairs. The business and nursery managers have the responsibility of the day to day running of the setting and the committee are responsible for ensuring that the legal responsibilities are carried out including ensuring all financial obligations and procedures are adhered to. The managers' of the charity attends all committee meetings but do not have voting rights on any issues where there would be a conflict of interest. The secretary also attends the meetings and has voting rights.

RISK MANAGEMENT

The main risk of the charity is its closure and the financial implications of it. To minimise the risk the charity has opened a reserve bank account to save funds that will cover all final bills and salary payment if the charity was to close. The amount saved in the reserve is reviewed by the committee regularly. The charity has no loans or investments.

The charity has PLA Public Liability Insurance to cover and protect both staff and children and to ensure that staff members work with minimum risk to anyone.

Wokingham Day Nursery

Report of the Trustees

For the Year Ended 31 August 2023

OBJECTIVES AND ACTIVITIES

The company is established to provide affordable, safe and satisfying pre-school activities for children aged 2 to 5 years of age; in particular a minimum of 10% of our spaces are allocated fully funded to families on low income)

Children aged 5 years and over are accepted during the school holiday periods at the discretion of the Manager.

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities in committee meetings.

ACHIEVEMENTS AND PERFORMANCE

During the year, the company continued to provide pre-school activities for children aged 2 to 5. The number of children attending the nursery fluctuated during the year.

FUTURE DEVELOPMENTS

The charity will continue to equip the nursery by renewing and investing in current and new resources for the children.

All new and current members of staff are generally required to hold a Level 3 Childcare qualification or an absolute minimum of a Level 2 and will continue to receive adequate training to continue their professional development.

To continue to build strong relationships with all children and their families, the charity will continue to seek outside support from agencies and appropriate parties when necessary.

The charity aims to continue to review all areas, making and carrying out plans for improvement within the setting to enhance the outcome for all children.

Wokingham Day Nursery

Report of the Trustees

For the Year Ended 31 August 2023

FINANCIAL REVIEW

The principal course of income is Pre-school and Day Care fees, followed by Nursery Education Grants (NEG) from the local authority, fundraising and any additional grants received throughout the year.

The charity receives support grants to assist with extra staffing as and when they have a child with particular needs. These grants are received in a cash by cash basis and are used to pay for an extra staff member to support and work one to one with the child and to buy specific resources the child needs.

The fundraising activities for the year were primarily our Christmas raffle and our Summer Fayre with small amounts raised from photo commissions, Amazon Smile & Easyfundraising.

The charity does not make grants and the money it receives is not invested, except for bank interest received in the bank reserve account.

This report is prepared in accordance with the small companies regime of the Companies Act 2006.

ON BEHALF OF THE BOARD:

Signed.....

Name.....

Date:

Wokingham Day Nursery
Statement of Financial Activities
For the Year Ended 31 August 2023

		31 August 2023	31 August 2022
	Note	£	£
INCOMING RESOURCES			
Incoming resources from generated funds			
Fundraising and other income		2,265	3458
Incoming resources from charitable activities			
Fees		252,975	215,214
Other incoming resources			
Misc Income Compensation & Milk Refunds		1674	1,370
Interest receivable and similar income		759	49
		—————	—————
Total incoming resources		257,673	220,091
RESOURCES EXPENDED			
Other resources expended		(250,579)	(231,254)
		—————	—————
NET INCOMING RESOURCES	2	7,094	(11,163)
RECONCILIATION OF FUNDS			
Total funds brought forward		66,939	78,102
		—————	—————
TOTAL FUNDS CARRIED FORWARD		74,033	66,939
		—————	—————

The notes form part of these financial statements.

Wokingham Day Nursery

Balance Sheet

As at 31 August 2023

		31 August 2023	31 August 2022
	Note	£	£
FIXED ASSETS			
Fixed Assets	6	-	-
CURRENT ASSETS			
Debtors	7	4,104	2,740
Long term Debtors		0	0
Cash at bank		111,059	102,249
		—————	—————
		115,163	104,990
		—————	—————
CREDITORS			
Amounts falling due within one year	8	(41,130)	(38,051)
		—————	—————
NET CURRENT ASSETS		74,033	66,939
		—————	—————
TOTAL ASSETS LESS CURRENT LIABILITIES		74,033	66,939
		=====	=====
CAPITAL AND RESERVES			
Called-up share capital	10	-	-
Unrestricted fund: Other reserves	11	66,939	78,102
Unrestricted fund: Income and expenditure account		7,094	(11,163)
		—————	—————
TOTAL SHAREHOLDERS' FUNDS		74,033	66,939
		=====	=====

The notes form part of these financial statements.

Wokingham Day Nursery

Balance Sheet

As at 31 August 2023

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 (the Act) for the year ended 31 August 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2023 in accordance with Section 476 of the Act.

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

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

The financial statements were approved by the Board of Directors on

..... and were signed on its behalf by:

.....
Director

.....
Name

Wokingham Day Nursery

Notes to the Financial Statements

For the Year Ended 31 August 2023

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015), the Companies Act 2006 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Incoming resources

All incoming resources are included on the Statement for Financial Activities where the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs relating to the category. Where costs cannot be directly attributed to a particular heading they have been allocated to activities on a basis consistent with the use of resources.

Tangible Fixed Assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and Machinery 33% on cost

Operating Leases

Payments under operating lease are recognised in the Statement of Financial Activities as they fall due.

Taxation

The charity is exempt from Corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

2. NET INCOMING/(OUTGOING) RESOURCES

Net resources are stated after charging:

	31 August 2023	31 August 2022
	£	£
Depreciation - owned assets	-	-
	<u> </u>	<u> </u>

Wokingham Day Nursery
Notes to the Financial Statements
For the Year Ended 31 August 2023

4. TRUSTEES REMUNERATION AND BENEFITS

	31 August 2023	31 August 2022
Trustees' salaries	19,662	18,458
Trustees employer's social security	1,005	992
	<u> </u>	<u> </u>
	20,667	19,450
	<u> </u>	<u> </u>
Trustee expenses	240	240

5. STAFF COSTS

	31 August 2023	31 August 2022
Staff salaries	172,742	160,464
Staff employer's social security	6,781	6,925
	<u> </u>	<u> </u>
	179,523	167,571
	<u> </u>	<u> </u>
	31 August 2023	31 August 2022
 Average number of employees	 11	 11

No employee received emoluments in excess of £60,000.

Wokingham Day Nursery
Notes to the Financial Statements
For the Year Ended 31 August 2023

6. TANGIBLE FIXED ASSETS

	Plant and Machinery	Total
	£	£
COST		
At 1 September 2022 and at 31 August 2023	<u>0</u>	<u>0</u>
DEPRECIATION		
At 1 September 2022	0	0
Charge for year	<u>-</u>	<u>-</u>
At 31 August 2023	<u>0</u>	<u>0</u>
NET BOOK VALUE		
At 31 August 2021	<u>-</u>	<u>-</u>
At 31 August 2022	<u>-</u>	<u>-</u>

7. DEBTORS

	31 August 2023	31 August 2022
	£	£
Trade debtors – fees outstanding	<u>4,104</u>	<u>2,740</u>

Wokingham Day Nursery
Notes to the Financial Statements
For the Year Ended 31 August 2023

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31st August 2023	31st August 2022
	£	£
Nursery Fees September 22 Fees	4,672	6,517
Trade Creditors	480	452
Payments received in advance – WBC	<u>35,978</u>	<u>31,082</u>
	<u>41,130</u>	<u>38,051</u>

9. COMMITMENTS UNDER OPERATING LEASE

The company has entered into the following commitments under non-cancellable operating leases

	Land and other buildings	Other
Within one year	6,000	-
Within two to five years	-	-
More than five years	—	—
	<u>6,000</u>	<u>—</u>

The company's obligations under the lease of its premises from Wokingham District Council are guaranteed by the current Chair of Wokingham Day Nursery.

10. CALLED UP SHARE CAPITAL

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

Wokingham Day nursery
Notes to the Financial Statements
For the Year Ended 31 August 2023

11. MOVEMENT IN FUNDS

	Income and expenditure account £	Other reserves £	Totals £
At 1st September 2022	(11,163)	78,102	66,939
Transfer between funds			
	11,163	(11,163)	-
Profit/Loss for the year			
	7,094	-	7,094
As at 31 August 2023	<u>7,094</u>	<u>66,939</u>	<u>74,033</u>

12. ULTIMATE CONTROLLING PARTY

There is no ultimate controlling party.

Wokingham Day Nursery

Income and Expenditure Account

For the Year Ended 31 August 2023

	31 August 2023		31 August 2022	
	£	£	£	£
Turnover				
Fees and grants		252,975		215,214
Other income				
Deposit account interest		759		49
Fundraising and other income		3,939		4,828
		<u>257,673</u>		<u>220,091</u>
Expenditure				
Wages and NI	203,008		187,021	
Other staff costs (inc training)	4,008		1,793	
Milk & food	5,861		4,424	
Rent and rates	4,935		7,004	
Utilities	448		1,921	
Telephone	1,013		1,030	
Insurance	1,745		1,597	
Materials and activities	4,429		6,279	
Contracts and Subscriptions	6,751		4,907	
Stationery and copier	1,239		1,594	
Maintenance and repairs	1,625		3,365	
Equipment and Toys	9,874		5,917	
Sundries	1,369		308	
Bank Charges	120		186	
Household inc nappies & Cleaning	3,197		3,458	
Professional Expenses	180		180	
Nursery Improvements	0		0	
Bad Debt	777		0	
		<u></u>	<u></u>	
		250,579		231,254
NET (LOSS) / PROFIT		<u>7,094</u>		<u>(11,163)</u>

This page does not form part of the statutory financial statements.

**WOKINGHAM DAY NURSERY
COMPANY LIMITED BY GUARANTEE 06316243
REGISTERED CHARITY 1129857**

**INDEPENDENT EXAMINER'S REPORT TO THE DIRECTORS OF
WOKINGHAM DAY NURSERY**

I report on the accounts of the Trust for the year ended 31st August 2023, which are set out on pages 1 to 15.

Respective responsibilities of trustees and examiner

The charity's trustees (who are also the directors of the company for the purposes of company law) 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(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity's gross income does not exceed £250,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales.

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

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the 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 you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

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

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
- to keep accounting records in accordance with section 386 of the Companies Act 2006 and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

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

Signed



.....
Sandra Douglas
SKD Accounting

Date 24/01/2024

WOKINGHAM DAY NURSERY

England & Wales - Charity number 1129857

Accounts

**Report of the Trustees and
Unaudited Financial Statements
For the Year Ended 31 August 2022
for
Wokingham Day Nursery**

Wokingham Day Nursery
Contents of the Financial Statements
For the Year Ended 31 August 2022

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Wokingham Day Nursery

Report of the Trustees

For the Year Ended 31 August 2022

The trustees who are also directors of the charity for the purpose of the Companies Act 2006, present their report with the financial statements of the company for the year ended 31 August 2022. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

REFERENCES AND ADMINISTRATIVE DETAILS

The charity is a company with registration number 06316243 (England and Wales)

The company is registered as a charity with Registered Charity Number 1129857

The registered office is
Westcott Road
Wokingham
Berkshire
RG40 2ER

TRUSTEES

The directors shown below have held office during the year ended 31 August 2022.

J Noone

C Lucas (resigned 22.09.2021)

C Cohen

J Barter

C Lawrie (resigned 22.09.2021)

S Orlandini

U Cran

J Procter (resigned 22.09.2021)

A Hawkins (appointed 22.09.2021)

K Clarke (appointed 22.09.2021)

R McNay (appointed 22.09.2021)

COMPANY SECRETARY:

C Cohen

INDEPENDENT EXAMINER

Sandra Douglas

SKD Accounting

62 Westmorland Road

Warfield

Wokingham Day Nursery

Report of the Trustees

For the Year Ended 31 August 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT

GOVERNING DOCUMENT

The charity is controlled by its governing document, articles of association and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

RECRUITMENT AND APPOINTMENT OF NEW TRUSTEES

For the purposes of charity law the trustees (directors) are also known as members of the committee. Parent members of the committee give their time voluntarily. All new members are voted for appointment by existing committee members at the committee meetings. The decision of the appointment always includes a minimum of two committee members.

INDUCTION AND TRAINING OF NEW TRUSTEES

There is an induction package for all new members of the committee to familiarise themselves with the charity. This induction pack includes DBS and Ofsted checks for all members working in the setting. The induction package is issued and monitored by the chairperson and manager of the committee.

ORGANISATION STRUCTURE

The committee, who are responsible for the charity, meet regularly to discuss its operation and all future affairs. The business and nursery managers have the responsibility of the day to day running of the setting and the committee are responsible for ensuring that the legal responsibilities are carried out including ensuring all financial obligations and procedures are adhered to. The managers' of the charity attends all committee meetings but do not have voting rights on any issues where there would be a conflict of interest. The secretary also attends the meetings and has voting rights.

RISK MANAGEMENT

The main risk of the charity is its closure and the financial implications of it. To minimise the risk the charity has opened a reserve bank account to save funds that will cover all final bills and salary payment if the charity was to close. The amount saved in the reserve is reviewed by the committee regularly. The charity has no loans or investments.

The charity has PLA Public Liability Insurance to cover and protect both staff and children and to ensure that staff members work with minimum risk to anyone.

Wokingham Day Nursery

Report of the Trustees

For the Year Ended 31 August 2022

OBJECTIVES AND ACTIVITIES

The company is established to provide affordable, safe and satisfying pre-school activities for children aged 2 to 5 years of age; in particular 10% of our spaces are allocated fully funded to families on low income)

Children aged 5 years and over are accepted during the school holiday periods at the discretion of the Manager.

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities in committee meetings.

ACHIEVEMENTS AND PERFORMANCE

During the year, the company continued to provide pre-school activities for children aged 2 to 5. The number of children attending the nursery fluctuated during the year.

FUTURE DEVELOPMENTS

The charity will continue to equip the nursery by renewing and investing in current and new resources for the children.

All new and current members of staff are generally required to hold a Level 3 Child Care qualification or an absolute minimum of a Level 2 and will continue to receive adequate training to continue their professional development.

To continue to build strong relationships with all children and their families, the charity will continue to seek outside support from agencies and appropriate parties when necessary.

The charity aims to continue to review all areas, making and carrying out plans for improvement within the setting to enhance the outcome for all children.

Wokingham Day Nursery

Report of the Trustees

For the Year Ended 31 August 2022

FINANCIAL REVIEW

The principal course of income is Pre-school and Day Care fees, followed by Nursery Education Grants (NEG) from the local authority, fundraising and any additional grants received throughout the year.

The charity receives support grants to assist with extra staffing as and when they have a child with particular needs. These grants are received in a cash by cash basis and are used to pay for an extra staff member to support and work one to one with the child and to buy specific resources the child needs.

The fundraising activities for the year have continued to be limited due to Covid-19 pandemic but we managed a Christmas raffle and as restrictions lifted in the latter part of the year we arranged a Summer Fayre which was our first parent attended event for over 2 years. The children also took part in a sponsored Scootathon.

The charity does not make grants and the money it receives is not invested, except for bank interest received in the bank reserve account.

This report is prepared in accordance with the small companies regime of the Companies Act 2006.

ON BEHALF OF THE BOARD:

Signed.....

Name.....

Date:

Wokingham Day Nursery
Statement of Financial Activities
For the Year Ended 31 August 2022

		31 August 2022	31 August 2021
	Note	£	£
INCOMING RESOURCES			
Incoming resources from generated funds			
Fundraising and other income		3458	1536
Incoming resources from charitable activities			
Fees		215,214	218,921
Other incoming resources			
Misc Income Compensation & Milk Refunds		1,370	8,424
Interest receivable and similar income		49	9
		—————	—————
Total incoming resources		220,091	228,890
RESOURCES EXPENDED			
Other resources expended			
		(231,254)	(229,079)
		—————	—————
NET INCOMING RESOURCES	2	(11,163)	(189)
RECONCILIATION OF FUNDS			
Total funds brought forward		78,102	78,291
		—————	—————
TOTAL FUNDS CARRIED FORWARD		66,939	78,102
		—————	—————

The notes form part of these financial statements.

Wokingham Day Nursery

Balance Sheet

As at 31 August 2022

	Note	31 August 2022 £	31 August 2021 £
FIXED ASSETS			
Fixed Assets	6	-	-
CURRENT ASSETS			
Debtors	7	2,740	4,627
Long term Debtors		0	0
Cash at bank		102,249	115,324
		—————	—————
		104,990	119,951
		—————	—————
CREDITORS			
Amounts falling due within one year	8	(38,051)	(41,849)
		—————	—————
NET CURRENT ASSETS		66,939	78,102
		—————	—————
TOTAL ASSETS LESS CURRENT LIABILITIES		66,939	78,102
		=====	=====
CAPITAL AND RESERVES			
Called-up share capital	10	-	-
Unrestricted fund: Other reserves	11	78,102	78,291
Unrestricted fund: Income and expenditure account		(11,163)	(189)
		—————	—————
TOTAL SHAREHOLDERS' FUNDS		66,939	78,102
		=====	=====

The notes form part of these financial statements.

Wokingham Day Nursery

Balance Sheet

As at 31 August 2022

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 (the Act) for the year ended 31 August 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2022 in accordance with Section 476 of the Act.

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

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

The financial statements were approved by the Board of Directors on

..... and were signed on its behalf by:

.....
Director

.....
Name

Wokingham Day Nursery
Notes to the Financial Statements
For the Year Ended 31 August 2022

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015), the Companies Act 2006 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Incoming resources

All incoming resources are included on the Statement for Financial Activities where the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs relating to the category. Where costs cannot be directly attributed to a particular heading they have been allocated to activities on a basis consistent with the use of resources.

Tangible Fixed Assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and Machinery 33% on cost

Operating Leases

Payments under operating lease are recognised in the Statement of Financial Activities as they fall due.

Taxation

The charity is exempt from Corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

2. NET INCOMING/(OUTGOING) RESOURCES

Net resources are stated after charging:

	31 August 2022	31 August 2021
	£	£
Depreciation - owned assets	-	-
	<u> </u>	<u> </u>

Wokingham Day Nursery
Notes to the Financial Statements
For the Year Ended 31 August 2022

4. TRUSTEES REMUNERATION AND BENEFITS

	31 August 2022	31 August 2021
Trustees' salaries	18,458	18,225
Trustees employer's social security	992	966
	<u> </u>	<u> </u>
	19,450	19,191
	<u> </u>	<u> </u>
Trustee expenses	240	240

5. STAFF COSTS

	31 August 2022	31 August 2021
Staff salaries	160,646	161,959
Staff employer's social security	6,925	6,104
	<u> </u>	<u> </u>
	167,571	168,063
	<u> </u>	<u> </u>
	31 August 2022	31 August 2021
Average number of employees	11	11

No employee received emoluments in excess of £60,000.

Wokingham Day Nursery
Notes to the Financial Statements
For the Year Ended 31 August 2022

6. TANGIBLE FIXED ASSETS

	Plant and Machinery	Total
	£	£
COST		
At 1 September 2021 and at 31 August 2022	<u>0</u>	<u>0</u>
DEPRECIATION		
At 1 September 2021	0	0
Charge for year	—	—
At 31 August 2022	<u>0</u>	<u>0</u>
NET BOOK VALUE		
At 31 August 2020	—	—
At 31 August 2021	—	—

7. DEBTORS

	31 August 2022	31 August 2021
	£	£
Trade debtors – fees outstanding	<u>2,740</u>	<u>4,627</u>

Wokingham Day Nursery
Notes to the Financial Statements
For the Year Ended 31 August 2022

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31 st August 2022	31 st August 2021
	£	£
Nursery Fees September 22 Fees	6,517	6,334
Trade Creditors	452	78
Payments received in advance – WBC	<u>31,082</u>	<u>35,436</u>
	<u>38,051</u>	<u>41,849</u>

9. COMMITMENTS UNDER OPERATING LEASE

The company has entered into the following commitments under non-cancellable operating leases

	Land and other buildings	Other
Within one year	6,000	-
Within two to five years	-	-
More than five years	—	—
	<u>6,000</u>	<u>-</u>

The company's obligations under the lease of its premises from Wokingham District Council are guaranteed by the current Chair of Wokingham Day Nursery.

10. CALLED UP SHARE CAPITAL

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

Wokingham Day nursery
Notes to the Financial Statements
For the Year Ended 31 August 2022

11. MOVEMENT IN FUNDS

	Income and expenditure account £	Other reserves £	Totals £
At 1st September 2021	(189)	78,291	78,102
Transfer between funds	189	(189)	-
Profit/Loss for the year	(11,163)	-	(11,163)
As at 31 August 202	<u>(11,163)</u>	<u>78,102</u>	<u>66,939</u>

12. ULTIMATE CONTROLLING PARTY

There is no ultimate controlling party.

Wokingham Day Nursery
Income and Expenditure Account
For the Year Ended 31 August 2022

	31 August 2022		31 August 2021	
	£	£	£	£
Turnover				
Fees and grants		215,214		218,921
Other income				
Deposit account interest		49		9
Fundraising and other income		4,828		9,960
		220,091		228,890
 Expenditure				
Wages and NI	187,021		190,067	
Other staff costs (inc training)	1,793		3,219	
Milk & food	4,424		3,982	
Rent and rates	7004		6,233	
Utilities	1,921		853	
Telephone	1,030		1,073	
Insurance	1,597		1,292	
Materials and activities	6,279		3,453	
Contracts and Subscriptions	4,907		3,127	
Stationery and copier	1,594		1,523	
Maintenance and repairs	3,635		1,841	
Equipment and Toys	5,917		5,582	
Sundries	308		234	
Bank Charges	186		168	
Household inc nappies & Cleaning	3,458		4,102	
Professional Expenses	180		176	
Nursery Improvements	0		0	
Bad Debt	0		2,154	
		231,254		229,079
 NET (LOSS) / PROFIT		(11,163)		(189)

This page does not form part of the statutory financial statements.

**WOKINGHAM DAY NURSERY
COMPANY LIMITED BY GUARANTEE 06316243
REGISTERED CHARITY 1129857**

**INDEPENDENT EXAMINER'S REPORT TO THE DIRECTORS OF
WOKINGHAM DAY NURSERY**

I report on the accounts of the Trust for the year ended 31st August 2022, which are set out on pages 1 to 15.

Respective responsibilities of trustees and examiner

The charity's trustees (who are also the directors of the company for the purposes of company law) 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(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity's gross income does not exceed £250,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales.

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

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the 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 you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

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

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 386 of the Companies Act 2006 and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

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

Signed

.....
Sandra Douglas
SKD Accounting

Date.....

**Report of the Trustees and
Unaudited Financial Statements
For the Year Ended 31 August 2022
for
Wokingham Day Nursery**

Wokingham Day Nursery
Contents of the Financial Statements
For the Year Ended 31 August 2022

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Wokingham Day Nursery

Report of the Trustees

For the Year Ended 31 August 2022

The trustees who are also directors of the charity for the purpose of the Companies Act 2006, present their report with the financial statements of the company for the year ended 31 August 2022. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

REFERENCES AND ADMINISTRATIVE DETAILS

The charity is a company with registration number 06316243 (England and Wales)

The company is registered as a charity with Registered Charity Number 1129857

The registered office is
Westcott Road
Wokingham
Berkshire
RG40 2ER

TRUSTEES

The directors shown below have held office during the year ended 31 August 2022.

J Noone

C Lucas (resigned 22.09.2021)

C Cohen

J Barter

C Lawrie (resigned 22.09.2021)

S Orlandini

U Cran

J Procter (resigned 22.09.2021)

A Hawkins (appointed 22.09.2021)

K Clarke (appointed 22.09.2021)

R McNay (appointed 22.09.2021)

COMPANY SECRETARY:

C Cohen

INDEPENDENT EXAMINER

Sandra Douglas

SKD Accounting

62 Westmorland Road

Warfield

Wokingham Day Nursery

Report of the Trustees

For the Year Ended 31 August 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT

GOVERNING DOCUMENT

The charity is controlled by its governing document, articles of association and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

RECRUITMENT AND APPOINTMENT OF NEW TRUSTEES

For the purposes of charity law the trustees (directors) are also known as members of the committee. Parent members of the committee give their time voluntarily. All new members are voted for appointment by existing committee members at the committee meetings. The decision of the appointment always includes a minimum of two committee members.

INDUCTION AND TRAINING OF NEW TRUSTEES

There is an induction package for all new members of the committee to familiarise themselves with the charity. This induction pack includes DBS and Ofsted checks for all members working in the setting. The induction package is issued and monitored by the chairperson and manager of the committee.

ORGANISATION STRUCTURE

The committee, who are responsible for the charity, meet regularly to discuss its operation and all future affairs. The business and nursery managers have the responsibility of the day to day running of the setting and the committee are responsible for ensuring that the legal responsibilities are carried out including ensuring all financial obligations and procedures are adhered to. The managers' of the charity attends all committee meetings but do not have voting rights on any issues where there would be a conflict of interest. The secretary also attends the meetings and has voting rights.

RISK MANAGEMENT

The main risk of the charity is its closure and the financial implications of it. To minimise the risk the charity has opened a reserve bank account to save funds that will cover all final bills and salary payment if the charity was to close. The amount saved in the reserve is reviewed by the committee regularly. The charity has no loans or investments.

The charity has PLA Public Liability Insurance to cover and protect both staff and children and to ensure that staff members work with minimum risk to anyone.

Wokingham Day Nursery

Report of the Trustees

For the Year Ended 31 August 2022

OBJECTIVES AND ACTIVITIES

The company is established to provide affordable, safe and satisfying pre-school activities for children aged 2 to 5 years of age; in particular 10% of our spaces are allocated fully funded to families on low income)

Children aged 5 years and over are accepted during the school holiday periods at the discretion of the Manager.

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities in committee meetings.

ACHIEVEMENTS AND PERFORMANCE

During the year, the company continued to provide pre-school activities for children aged 2 to 5. The number of children attending the nursery fluctuated during the year.

FUTURE DEVELOPMENTS

The charity will continue to equip the nursery by renewing and investing in current and new resources for the children.

All new and current members of staff are generally required to hold a Level 3 Child Care qualification or an absolute minimum of a Level 2 and will continue to receive adequate training to continue their professional development.

To continue to build strong relationships with all children and their families, the charity will continue to seek outside support from agencies and appropriate parties when necessary.

The charity aims to continue to review all areas, making and carrying out plans for improvement within the setting to enhance the outcome for all children.

Wokingham Day Nursery

Report of the Trustees

For the Year Ended 31 August 2022

FINANCIAL REVIEW

The principal course of income is Pre-school and Day Care fees, followed by Nursery Education Grants (NEG) from the local authority, fundraising and any additional grants received throughout the year.

The charity receives support grants to assist with extra staffing as and when they have a child with particular needs. These grants are received in a cash by cash basis and are used to pay for an extra staff member to support and work one to one with the child and to buy specific resources the child needs.

The fundraising activities for the year have continued to be limited due to Covid-19 pandemic but we managed a Christmas raffle and as restrictions lifted in the latter part of the year we arranged a Summer Fayre which was our first parent attended event for over 2 years. The children also took part in a sponsored Scootathon.

The charity does not make grants and the money it receives is not invested, except for bank interest received in the bank reserve account.

This report is prepared in accordance with the small companies regime of the Companies Act 2006.

ON BEHALF OF THE BOARD:

Signed.....

Name.....

Date:

Wokingham Day Nursery
Statement of Financial Activities
For the Year Ended 31 August 2022

		31 August 2022	31 August 2021
	Note	£	£
INCOMING RESOURCES			
Incoming resources from generated funds			
Fundraising and other income		3458	1536
Incoming resources from charitable activities			
Fees		215,214	218,921
Other incoming resources			
Misc Income Compensation & Milk Refunds		1,370	8,424
Interest receivable and similar income		49	9
		—————	—————
Total incoming resources		220,091	228,890
RESOURCES EXPENDED			
Other resources expended			
		(231,254)	(229,079)
		—————	—————
NET INCOMING RESOURCES	2	(11,163)	(189)
RECONCILIATION OF FUNDS			
Total funds brought forward		78,102	78,291
		—————	—————
TOTAL FUNDS CARRIED FORWARD		66,939	78,102
		—————	—————

The notes form part of these financial statements.

Wokingham Day Nursery

Balance Sheet

As at 31 August 2022

	Note	31 August 2022 £	31 August 2021 £
FIXED ASSETS			
Fixed Assets	6	-	-
CURRENT ASSETS			
Debtors	7	2,740	4,627
Long term Debtors		0	0
Cash at bank		102,249	115,324
		—————	—————
		104,990	119,951
		—————	—————
CREDITORS			
Amounts falling due within one year	8	(38,051)	(41,849)
		—————	—————
NET CURRENT ASSETS		66,939	78,102
		—————	—————
TOTAL ASSETS LESS CURRENT LIABILITIES		66,939	78,102
		=====	=====
CAPITAL AND RESERVES			
Called-up share capital	10	-	-
Unrestricted fund: Other reserves	11	78,102	78,291
Unrestricted fund: Income and expenditure account		(11,163)	(189)
		—————	—————
TOTAL SHAREHOLDERS' FUNDS		66,939	78,102
		=====	=====

The notes form part of these financial statements.

Wokingham Day Nursery

Balance Sheet

As at 31 August 2022

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 (the Act) for the year ended 31 August 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2022 in accordance with Section 476 of the Act.

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

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

The financial statements were approved by the Board of Directors on

..... and were signed on its behalf by:

.....
Director

.....
Name

Wokingham Day Nursery

Notes to the Financial Statements

For the Year Ended 31 August 2022

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015), the Companies Act 2006 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Incoming resources

All incoming resources are included on the Statement for Financial Activities where the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs relating to the category. Where costs cannot be directly attributed to a particular heading they have been allocated to activities on a basis consistent with the use of resources.

Tangible Fixed Assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and Machinery 33% on cost

Operating Leases

Payments under operating lease are recognised in the Statement of Financial Activities as they fall due.

Taxation

The charity is exempt from Corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

2. NET INCOMING/(OUTGOING) RESOURCES

Net resources are stated after charging:

	31 August 2022	31 August 2021
	£	£
Depreciation - owned assets	-	-
	<u> </u>	<u> </u>

Wokingham Day Nursery
Notes to the Financial Statements
For the Year Ended 31 August 2022

4. TRUSTEES REMUNERATION AND BENEFITS

	31 August 2022	31 August 2021
Trustees' salaries	18,458	18,225
Trustees employer's social security	992	966
	<u> </u>	<u> </u>
	19,450	19,191
	<u> </u>	<u> </u>
Trustee expenses	240	240

5. STAFF COSTS

	31 August 2022	31 August 2021
Staff salaries	160,646	161,959
Staff employer's social security	6,925	6,104
	<u> </u>	<u> </u>
	167,571	168,063
	<u> </u>	<u> </u>
	31 August 2022	31 August 2021
Average number of employees	11	11

No employee received emoluments in excess of £60,000.

Wokingham Day Nursery
Notes to the Financial Statements
For the Year Ended 31 August 2022

6. TANGIBLE FIXED ASSETS

	Plant and Machinery	Total
	£	£
COST		
At 1 September 2021 and at 31 August 2022	<u>0</u>	<u>0</u>
DEPRECIATION		
At 1 September 2021	0	0
Charge for year	—	—
At 31 August 2022	<u>0</u>	<u>0</u>
NET BOOK VALUE		
At 31 August 2020	—	—
At 31 August 2021	—	—

7. DEBTORS

	31 August 2022	31 August 2021
	£	£
Trade debtors – fees outstanding	<u>2,740</u>	<u>4,627</u>

Wokingham Day Nursery

Notes to the Financial Statements

For the Year Ended 31 August 2022

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31 st August 2022	31 st August 2021
	£	£
Nursery Fees September 22 Fees	6,517	6,334
Trade Creditors	452	78
Payments received in advance – WBC	<u>31,082</u>	<u>35,436</u>
	<u>38,051</u>	<u>41,849</u>

9. COMMITMENTS UNDER OPERATING LEASE

The company has entered into the following commitments under non-cancellable operating leases

	Land and other buildings	Other
Within one year	6,000	-
Within two to five years	-	-
More than five years	—	—
	<u>6,000</u>	<u>-</u>

The company's obligations under the lease of its premises from Wokingham District Council are guaranteed by the current Chair of Wokingham Day Nursery.

10. CALLED UP SHARE CAPITAL

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

Wokingham Day nursery
Notes to the Financial Statements
For the Year Ended 31 August 2022

11. MOVEMENT IN FUNDS

	Income and expenditure account £	Other reserves £	Totals £
At 1st September 2021	(189)	78,291	78,102
Transfer between funds	189	(189)	-
Profit/Loss for the year	(11,163)	-	(11,163)
As at 31 August 202	<u>(11,163)</u>	<u>78,102</u>	<u>66,939</u>

12. ULTIMATE CONTROLLING PARTY

There is no ultimate controlling party.

Wokingham Day Nursery

Income and Expenditure Account

For the Year Ended 31 August 2022

	31 August 2022		31 August 2021	
	£	£	£	£
Turnover				
Fees and grants		215,214		218,921
Other income				
Deposit account interest		49		9
Fundraising and other income		4,828		9,960
		220,091		228,890
Expenditure				
Wages and NI	187,021		190,067	
Other staff costs (inc training)	1,793		3,219	
Milk & food	4,424		3,982	
Rent and rates	7004		6,233	
Utilities	1,921		853	
Telephone	1,030		1,073	
Insurance	1,597		1,292	
Materials and activities	6,279		3,453	
Contracts and Subscriptions	4,907		3,127	
Stationery and copier	1,594		1,523	
Maintenance and repairs	3,635		1,841	
Equipment and Toys	5,917		5,582	
Sundries	308		234	
Bank Charges	186		168	
Household inc nappies & Cleaning	3,458		4,102	
Professional Expenses	180		176	
Nursery Improvements	0		0	
Bad Debt	0		2,154	
		231,254		229,079
NET (LOSS) / PROFIT		(11,163)		(189)

This page does not form part of the statutory financial statements.

**WOKINGHAM DAY NURSERY
COMPANY LIMITED BY GUARANTEE 06316243
REGISTERED CHARITY 1129857**

**INDEPENDENT EXAMINER'S REPORT TO THE DIRECTORS OF
WOKINGHAM DAY NURSERY**

I report on the accounts of the Trust for the year ended 31st August 2022, which are set out on pages 1 to 15.

Respective responsibilities of trustees and examiner

The charity's trustees (who are also the directors of the company for the purposes of company law) 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(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity's gross income does not exceed £250,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales.

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

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the 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 you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

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

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 386 of the Companies Act 2006 and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

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

Signed

.....
Sandra Douglas
SKD Accounting

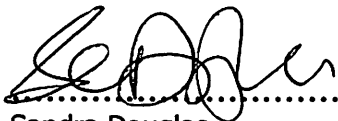
Date.....

Independent examiner's statement

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

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

Signed



Sandra Douglas
SKD Accounting

Date 05/15/2022

WOKINGHAM DAY NURSERY

England & Wales - Charity number 1129857

Accounts

**Report of the Trustees and
Unaudited Financial Statements
For the Year Ended 31 August 2021
for
Wokingham Day Nursery**

Wokingham Day Nursery
Contents of the Financial Statements
For the Year Ended 31 August 2021

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Wokingham Day Nursery

Report of the Trustees

For the Year Ended 31 August 2021

The trustees who are also directors of the charity for the purpose of the Companies Act 2006, present their report with the financial statements of the company for the year ended 31 August 2021. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

REFERENCES AND ADMINISTRATIVE DETAILS

The charity is a company with registration number 06316243 (England and Wales)

The company is registered as a charity with Registered Charity Number 1129857

The registered office is
Westcott Road
Wokingham
Berkshire
RG40 2ER

TRUSTEES

The directors shown below have held office during the year ended 31 August 2021.

E Bennett (resigned 23.09.2020)

J Noone

J Haworth (resigned 23.09.2020)

C Lucas

C Cohen

E Champion (resigned 23.09.2020)

J Barter

C Parker (resigned 23.09.2020)

C Lawrie (appointed 23.09.2020)

S Orlandini (appointed 23.09.2020)

U Cran (appointed 23.09.2020)

J Procter (appointed 23.09.2020)

COMPANY SECRETARY:

C Cohen (appointed 23.09.2020)

INDEPENDENT EXAMINER

Sandra Douglas

SKD Accounting

62 Westmorland Road

Warfield

Wokingham Day Nursery

Report of the Trustees

For the Year Ended 31 August 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

GOVERNING DOCUMENT

The charity is controlled by its governing document, articles of association and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

RECRUITMENT AND APPOINTMENT OF NEW TRUSTEES

For the purposes of charity law the trustees (directors) are also known as members of the committee. Parent members of the committee give their time voluntarily. All new members are voted for appointment by existing committee members at the committee meetings. The decision of the appointment always includes a minimum of two committee members. This year the nursery's Business Manager, who is a paid member of staff, has been made a trustee in order to aid communications between Ofsted and the nursery as they will only accept a trustee to be their Nominated Person.

INDUCTION AND TRAINING OF NEW TRUSTEES

There is an induction package for all new members of the committee to familiarise themselves with the charity. This induction pack includes DBS and Ofsted checks for all members working in the setting. The induction package is issued and monitored by the chairperson and manager of the committee.

ORGANISATION STRUCTURE

The committee, who are responsible for the charity, meet regularly to discuss its operation and all future affairs. The business and nursery managers have the responsibility of the day to day running of the setting and the committee are responsible for ensuring that the legal responsibilities are carried out including ensuring all financial obligations and procedures are adhered to. The managers of the charity attends all committee meetings but do not have voting rights on any issues where there would be a conflict of interest. The secretary also attends the meetings and has voting rights.

RISK MANAGEMENT

The main risk of the charity is its closure and the financial implications of it. To minimise the risk the charity has opened a reserve bank account to save funds that will cover all final bills and salary payment if the charity was to close. The amount saved in the reserve is reviewed by the committee regularly. The charity has no loans or investments.

The charity has PLA Public Liability Insurance to cover and protect both staff and children and to ensure that staff members work with minimum risk to anyone.

Wokingham Day Nursery

Report of the Trustees

For the Year Ended 31 August 2021

OBJECTIVES AND ACTIVITIES

The company is established to provide affordable, safe and satisfying pre-school activities for children aged 2 to 5 years of age; in particular 10% of our spaces are allocated fully funded to families on low income)

Children aged 5 years and over are accepted during the school holiday periods at the discretion of the Manager.

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities in committee meetings.

ACHIEVEMENTS AND PERFORMANCE

During the year, the company continued to provide pre-school activities for children aged 2 to 5. The number of children attending the nursery fluctuated during the year.

FUTURE DEVELOPMENTS

The charity will continue to equip the nursery by renewing and investing in current and new resources for the children.

All new and current members of staff are generally required to hold a Level 3 Child Care qualification or an absolute minimum of a Level 2 and will continue to receive adequate training to continue their professional development.

To continue to build strong relationships with all children and their families, the charity will continue to seek outside support from agencies and appropriate parties when necessary.

The charity aims to continue to review all areas, making and carrying out plans for improvement within the setting to enhance the outcome for all children.

Wokingham Day Nursery

Report of the Trustees

For the Year Ended 31 August 2021

FINANCIAL REVIEW

The principal course of income is Pre-school and Day Care fees, followed by Nursery Education Grants (NEG) from the local authority, fundraising and any additional grants received throughout the year.

The charity receives support grants to assist with extra staffing as and when they have a child with particular needs. These grants are received in a cash by cash basis and are used to pay for an extra staff member to support and work one to one with the child and to buy specific resources the child needs.

The fundraising activities for the year have been limited due to Covid-19 pandemic but we managed a Christmas raffle and on-line quiz evening.

The charity does not make grants and the money it receives is not invested, except for bank interest received in the bank reserve account.

This report is prepared in accordance with the small companies regime of the Companies Act 2006.

ON BEHALF OF THE BOARD:

Signed.....

Name.....

Date:

Wokingham Day Nursery
Statement of Financial Activities
For the Year Ended 31 August 2021

		31 August 2021	31 August 2020
	Note	£	£
INCOMING RESOURCES			
Incoming resources from generated funds			
Fundraising and other income		1536	936
Incoming resources from charitable activities			
Fees		218,921	209,289
Other incoming resources			
Misc Income inc HMRC JRS & Milk Refunds		8,424	20,275
Interest receivable and similar income		9	132
		—————	—————
Total incoming resources		228,890	230,632
RESOURCES EXPENDED			
Other resources expended			
		(229,079)	(224,557)
		—————	—————
NET INCOMING RESOURCES	2	(189)	6,075
RECONCILIATION OF FUNDS			
Total funds brought forward		78,291	72,216
		—————	—————
TOTAL FUNDS CARRIED FORWARD		78,102	78,291
		—————	—————

The notes form part of these financial statements.

Wokingham Day Nursery

Balance Sheet

As at 31 August 2021

	Note	31 August 2021 £	31 August 2020 £
FIXED ASSETS			
Fixed Assets	6	-	-
CURRENT ASSETS			
Debtors	7	4,627	1,338
Long term Debtors		0	1,960
Cash at bank		115,324	110,051
		_____	_____
		119,951	113,349
		_____	_____
CREDITORS			
Amounts falling due within one year	8	(41,849)	(35,058)
		_____	_____
NET CURRENT ASSETS		78,102	78,291
		_____	_____
TOTAL ASSETS LESS CURRENT LIABILITIES		78,102	78,291
		=====	=====
CAPITAL AND RESERVES			
Called-up share capital	10	-	-
Unrestricted fund: Other reserves	11	78,291	72,216
Unrestricted fund: Income and expenditure account		(189)	6,075
		_____	_____
TOTAL SHAREHOLDERS' FUNDS		78,102	78,291
		=====	=====

The notes form part of these financial statements.

Wokingham Day Nursery

Balance Sheet

As at 31 August 2021

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 (the Act) for the year ended 31 August 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2021 in accordance with Section 476 of the Act.

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

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

The financial statements were approved by the Board of Directors on

..... and were signed on its behalf by:

.....
Director

.....
Name

Wokingham Day Nursery

Notes to the Financial Statements

For the Year Ended 31 August 2021

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015), the Companies Act 2006 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Incoming resources

All incoming resources are included on the Statement for Financial Activities where the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs relating to the category. Where costs cannot be directly attributed to a particular heading they have been allocated to activities on a basis consistent with the use of resources.

Tangible Fixed Assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and Machinery 33% on cost

Operating Leases

Payments under operating lease are recognised in the Statement of Financial Activities as they fall due.

Taxation

The charity is exempt from Corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

2. NET INCOMING/(OUTGOING) RESOURCES

Net resources are stated after charging:

	31 August 2021	31 August 2020
	£	£
Depreciation - owned assets	-	-
	<u> </u>	<u> </u>

Wokingham Day Nursery
Notes to the Financial Statements
For the Year Ended 31 August 2021

4. TRUSTEES REMUNERATION AND BENEFITS

	31 August 2021	31 August 2020
Trustees' salaries	18,225	21,680
Trustees employer's social security	966	1,459
	<u> </u>	<u> </u>
	19,191	23,139
	<u> </u>	<u> </u>
Trustee expenses	240	240

5. STAFF COSTS

	31 August 2020	31 August 2019
Staff salaries	161,959	161,305
Staff employer's social security	6,104	6,869
	<u> </u>	<u> </u>
	168,063	168,174
	<u> </u>	<u> </u>
	31 August 2020	31 August 2019
Average number of employees	11	11

No employee received emoluments in excess of £60,000.

Wokingham Day Nursery
Notes to the Financial Statements
For the Year Ended 31 August 2021

6. TANGIBLE FIXED ASSETS

	Plant and Machinery	Total
	£	£
COST		
At 1 September 2020 and at 31 August 2021	<u>0</u>	<u>0</u>
DEPRECIATION		
At 1 September 2021	0	0
Charge for year	—	—
At 31 August 2021	<u>0</u>	<u>0</u>
NET BOOK VALUE		
At 31 August 2020	—	—
At 31 August 2021	—	—

7. DEBTORS

	31 August 2021	31 August 2020
	£	£
Trade debtors – fees outstanding	<u>4,627</u>	<u>3,298</u>

Wokingham Day Nursery

Notes to the Financial Statements

For the Year Ended 31 August 2021

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31 st August 2021	31 st August 2020
	£	£
Nursery Fees September 21 Fees	6,334	3,015
Trade Creditors	78	430
Pension Contribution	1	578
Payments received in advance – WBC	<u>35,436</u>	<u>31,035</u>
	<u>41,849</u>	<u>35,058</u>

9. COMMITMENTS UNDER OPERATING LEASE

The company has entered into the following commitments under non-cancellable operating leases

	Land and other buildings	Other
Within one year	6,000	-
Within two to five years	-	-
More than five years	—	—
	<u>6,000</u>	<u>—</u>

The company's obligations under the lease of its premises from Wokingham District Council are guaranteed by the current Chair of Wokingham Day Nursery.

10. CALLED UP SHARE CAPITAL

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

Wokingham Day nursery
Notes to the Financial Statements
For the Year Ended 31 August 2021

11. MOVEMENT IN FUNDS

	Income and expenditure account £	Other reserves £	Totals £
At 1st September 2020	6,075	72,216	78,291
Transfer between funds	(6,075)	6,075	-
Profit/Loss for the year	(189)	-	(189)
As at 31 August 2021	<u>(189)</u>	<u>78,291</u>	<u>78,102</u>

12. ULTIMATE CONTROLLING PARTY

There is no ultimate controlling party.

Wokingham Day Nursery

Income and Expenditure Account

For the Year Ended 31 August 2021

	31 August 2021		31 August 2020	
	£	£	£	£
Turnover				
Fees and grants		218,921		228,974
Other income				
Deposit account interest		9		132
Fundraising and other income		9,960		1,526
		228,890		230,632
Expenditure				
Wages and NI	190,067		191,313	
Other staff costs (inc training)	3,219		2,562	
Milk & food	3,892		3,302	
Rent and rates	6,233		6,000	
Utilities	853		1,580	
Telephone	1,073		1,015	
Insurance	1,292		1,196	
Materials and activities	3,453		3,105	
Contracts and Subscriptions	3,127		2,297	
Stationery and copier	1,523		1,446	
Maintenance and repairs	1,841		2,415	
Equipment and Toys	5,582		4,846	
Sundries	234		222	
Bank Charges	168		120	
Household inc nappies & Cleaning	4,102		2,823	
Professional Expenses	176		163	
Nursery Improvements	0		0	
Bad Debt	2,154		153	
		229,079		224,557
NET (LOSS) / PROFIT		(189)		6,075

This page does not form part of the statutory financial statements.

**WOKINGHAM DAY NURSERY
COMPANY LIMITED BY GUARANTEE 06316243
REGISTERED CHARITY 1129857**

**INDEPENDENT EXAMINER'S REPORT TO THE DIRECTORS OF
WOKINGHAM DAY NURSERY**

I report on the accounts of the Trust for the year ended 31st August 2021, which are set out on pages 1 to 15.

Respective responsibilities of trustees and examiner

The charity's trustees (who are also the directors of the company for the purposes of company law) 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(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity's gross income does not exceed £250,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales.

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

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the 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 you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

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

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 386 of the Companies Act 2006 and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

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

Signed

.....
Sandra Douglas
SKD Accounting

Date.....

WOKINGHAM DAY NURSERY

England & Wales - Charity number 1129857

Accounts

**Report of the Trustees and
Unaudited Financial Statements
For the Year Ended 31 August 2020
for
Wokingham Day Nursery**

Wokingham Day Nursery
Contents of the Financial Statements
For the Year Ended 31 August 2020

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Wokingham Day Nursery

Report of the Trustees

For the Year Ended 31 August 2020

The trustees who are also directors of the charity for the purpose of the Companies Act 2006, present their report with the financial statements of the company for the year ended 31 August 2020. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

REFERENCES AND ADMINISTRATIVE DETAILS

The charity is a company with registration number 06316243 (England and Wales)

The company is registered as a charity with Registered Charity Number 1129857

The registered office is
Westcott Road
Wokingham
Berkshire
RG40 2ER

TRUSTEES

The directors shown below have held office during the year ended 31 August 2018.

K Bridge-Collier (resigned 25.09.2019)

A Nowell (resigned 25.09.2019)

E Bennett

J Noone

T Matthews (resigned 25.09.2019)

J Haworth

C Lucas

C Cohen

E Champion (appointed 25.09.2019)

J Barter (appointed 25.09.2019)

C Parker (appointed 25.09.2019)

COMPANY SECRETARY:

E Champion (appointed 25.09.2019)

INDEPENDENT EXAMINER

Sandra Douglas

SKD Accounting

62 Westmorland Road

Warfield

Wokingham Day Nursery

Report of the Trustees

For the Year Ended 31 August 2020

STRUCTURE, GOVERNANCE AND MANAGEMENT

GOVERNING DOCUMENT

The charity is controlled by its governing document, articles of association and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

RECRUITMENT AND APPOINTMENT OF NEW TRUSTEES

For the purposes of charity law the trustees (directors) are also known as members of the committee. Parent members of the committee give their time voluntarily. All new members are voted for appointment by existing committee members at the committee meetings. The decision of the appointment always includes a minimum of two committee members. This year the nursery's Business Manager, who is a paid member of staff, has been made a trustee in order to aid communications between Ofsted and the nursery as they will only accept a trustee to be their Nominated Person.

INDUCTION AND TRAINING OF NEW TRUSTEES

There is an induction package for all new members of the committee to familiarise themselves with the charity. This induction pack includes DBS and Ofsted checks for all members working in the setting. The induction package is issued and monitored by the chairperson and manager of the committee.

ORGANISATION STRUCTURE

The committee, who are responsible for the charity, meet regularly to discuss its operation and all future affairs. The business and nursery managers have the responsibility of the day to day running of the setting and the committee are responsible for ensuring that the legal responsibilities are carried out including ensuring all financial obligations and procedures are adhered to. The managers of the charity attends all committee meetings but do not have voting rights on any issues where there would be a conflict of interest. The secretary also attends the meetings and has voting rights.

RISK MANAGEMENT

The main risk of the charity is its closure and the financial implications of it. To minimise the risk the charity has opened a reserve bank account to save funds that will cover all final bills and salary payment if the charity was to close. The amount saved in the reserve is reviewed by the committee regularly. The charity has no loans or investments.

The charity has PLA Public Liability Insurance to cover and protect both staff and children and to ensure that staff members work with minimum risk to anyone.

Wokingham Day Nursery

Report of the Trustees

For the Year Ended 31 August 2020

OBJECTIVES AND ACTIVITIES

The company is established to provide affordable, safe and satisfying pre-school activities for children aged 2 to 5 years of age; in particular 10% of our spaces are allocated fully funded to families on low income)

Children aged 5 years and over are accepted during the school holiday periods at the discretion of the Manager.

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities in committee meetings.

ACHIEVEMENTS AND PERFORMANCE

During the year, the company continued to provide pre-school activities for children aged 2 to 5. The number of children attending the nursery fluctuated during the year.

FUTURE DEVELOPMENTS

The charity will continue to equip the nursery by renewing and investing in current and new resources for the children.

All new and current members of staff are generally required to hold a Level 3 Child Care qualification or an absolute minimum of a Level 2 and will continue to receive adequate training to continue their professional development.

To continue to build strong relationships with all children and their families, the charity will continue to seek outside support from agencies and appropriate parties when necessary.

The charity aims to continue to review all areas, making and carrying out plans for improvement within the setting to enhance the outcome for all children.

Wokingham Day Nursery

Report of the Trustees

For the Year Ended 31 August 2020

FINANCIAL REVIEW

The principal course of income is Pre-school and Day Care fees, followed by Nursery Education Grants (NEG) from the local authority, fundraising and any additional grants received throughout the year.

The charity receives support grants to assist with extra staffing as and when they have a child with particular needs. These grants are received in a cash by cash basis and are used to pay for an extra staff member to support and work one to one with the child and to buy specific resources the child needs.

The fundraising activities for the year included Christmas Fayre, Santa Round Table Christmas Float, unfortunately further planned activities were stopped due to Covid-19 pandemic.

The charity does not make grants and the money it receives is not invested, except for bank interest received in the bank reserve account.

This report is prepared in accordance with the small companies regime of the Companies Act 2006.

ON BEHALF OF THE BOARD:

Signed.....

Name.....

Date:

Wokingham Day Nursery
Statement of Financial Activities
For the Year Ended 31 August 2020

		31 August 2020	31 August 2019
	Note	£	£
INCOMING RESOURCES			
Incoming resources from generated funds			
Fundraising and other income		936	4,565
Incoming resources from charitable activities			
Fees		209,289	228,060
Other incoming resources			
Misc Income inc HMRC JRS & Milk Refunds		20,275	---
Interest receivable and similar income		132	110
		-----	-----
Total incoming resources		230,632	232,735
RESOURCES EXPENDED			
Other resources expended			
		(224,557)	(241,534)
		-----	-----
NET INCOMING RESOURCES	2	6,075	(8,799)
RECONCILIATION OF FUNDS			
Total funds brought forward		72,216	81,015
		-----	-----
TOTAL FUNDS CARRIED FORWARD		78,291	72,216
		=====	=====

The notes form part of these financial statements.

Wokingham Day Nursery

Balance Sheet

As at 31 August 2020

	Note	31 August 2020 £	31 August 2019 £
FIXED ASSETS			
Fixed Assets	6	-	-
CURRENT ASSETS			
Debtors	7	1,338	2,544
Long term Debtors		1,960	2,100
Cash at bank		110,051	105,961
		—————	—————
		113,349	110,605
		—————	—————
CREDITORS			
Amounts falling due within one year	8	(35,058)	(38,389)
		—————	—————
NET CURRENT ASSETS		78,291	72,216
		—————	—————
TOTAL ASSETS LESS CURRENT LIABILITIES		78,291	72,216
		—————	—————
CAPITAL AND RESERVES			
Called-up share capital	10	-	-
Unrestricted fund: Other reserves	11	72,216	81,015
Unrestricted fund: Income and expenditure account		6,075	(8,799)
		—————	—————
TOTAL SHAREHOLDERS' FUNDS		78,291	72,216
		—————	—————

The notes form part of these financial statements.

Wokingham Day Nursery

Balance Sheet

As at 31 August 2020

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 (the Act) for the year ended 31 August 2020.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2020 in accordance with Section 476 of the Act.

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

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

The financial statements were approved by the Board of Directors on

..... and were signed on its behalf by:

.....
Director

.....
Name

Wokingham Day Nursery

Notes to the Financial Statements

For the Year Ended 31 August 2020

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015), the Companies Act 2006 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Incoming resources

All incoming resources are included on the Statement for Financial Activities where the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs relating to the category. Where costs cannot be directly attributed to a particular heading they have been allocated to activities on a basis consistent with the use of resources.

Tangible Fixed Assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and Machinery 33% on cost

Operating Leases

Payments under operating lease are recognised in the Statement of Financial Activities as they fall due.

Taxation

The charity is exempt from Corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

2. NET INCOMING/(OUTGOING) RESOURCES

Net resources are stated after charging:

	31 August 2020	31 August 2019
	£	£
Depreciation - owned assets	-	-

Wokingham Day Nursery
Notes to the Financial Statements
For the Year Ended 31 August 2020

4. TRUSTEES REMUNERATION AND BENEFITS

	31 August 2020	31 August 2019
Trustees' salaries	21,680	15,527
Trustees employer's social security	1,459	718
	<u> </u>	<u> </u>
	23,139	16,245
	<u> </u>	<u> </u>
Trustee expenses	240	120

5. STAFF COSTS

	31 August 2020	31 August 2019
Staff salaries	161,305	166,457
Staff employer's social security	6,869	8,474
	<u> </u>	<u> </u>
	168,174	174,931
	<u> </u>	<u> </u>
	31 August 2020	31 August 2019
Average number of employees	11	12

No employee received emoluments in excess of £60,000.

Wokingham Day Nursery
Notes to the Financial Statements
For the Year Ended 31 August 2020

6. TANGIBLE FIXED ASSETS

	Plant and Machinery	Total
	£	£
COST		
At 1 September 2019 and at 31 August 2020	<u>0</u>	<u>0</u>
DEPRECIATION		
At 1 September 2019	0	0
Charge for year	—	—
At 31 August 2020	<u>0</u>	<u>0</u>
NET BOOK VALUE		
At 31 August 2019	—	—
At 31 August 2020	—	—

7. DEBTORS

	31 August 2020	31 August 2019
	£	£
Trade debtors – fees outstanding	<u>3,298</u>	<u>4,644</u>

Included in trade debtors is £1,960 (2019 £2,100) due outside one year

Wokingham Day Nursery
Notes to the Financial Statements
For the Year Ended 31 August 2020

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31st August 2020	31st August 2019
	£	£
Nursery Fees September 20 Fees	3,015	5,948
Trade Creditors	430	812
Pension Contribution	578	-
Payments received in advance – WBC	<u>31,035</u>	<u>31,629</u>
	<u>35,058</u>	<u>38,389</u>

9. COMMITMENTS UNDER OPERATING LEASE

The company has entered into the following commitments under non-cancellable operating leases

	Land and other buildings	Other
Within one year	-	-
Within two to five years	6,000	-
More than five years	—	-
	<u>6,000</u>	<u>—</u>

The company's obligations under the lease of its premises from Wokingham District Council are guaranteed by K.Bridge-Collier and E Bennett.

10. CALLED UP SHARE CAPITAL

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

Wokingham Day nursery
Notes to the Financial Statements
For the Year Ended 31 August 2020

11. MOVEMENT IN FUNDS

	Income and expenditure account £	Other reserves £	Totals £
At 1st September 2019	(8,799)	81,015	72,216
Transfer between funds	8,799	(8,799)	-
Profit for the year	6,075	-	6,075
As at 31 August 2020	<u>6,075</u>	<u>72,216</u>	<u>78,291</u>

12. ULTIMATE CONTROLLING PARTY

There is no ultimate controlling party.

Wokingham Day Nursery

Income and Expenditure Account

For the Year Ended 31 August 2020

	31 August 2020		31 August 2019	
	£	£	£	£
Turnover				
Fees and grants		228,974		228,060
Other income				
Deposit account interest		132		110
Fundraising and other income		1,526		4,565
		230,632		232,735
Expenditure				
Wages and NI	191,313		191,176	
Other staff costs (inc training)	2,562		1,573	
Milk & food	3,302		4,716	
Rent and rates	6,000		6,723	
Utilities	1,580		2,711	
Telephone	1,015		816	
Insurance	1,196		1,132	
Materials and activities	3,105		3,209	
Contracts and Subscriptions	2,296		1,967	
Stationery and copier	1,446		1,646	
Maintenance and repairs	2,415		2,180	
Equipment and Toys	4,846		9,286	
Sundries	222		3,754	
Bank Charges	120		120	
Household inc nappies & Cleaning	2,823		2,722	
Professional Expenses	163		163	
Nursery Improvements	0		6,747	
Bad Debt	153		893	
		224,557		241,534
NET (LOSS) / PROFIT		6,075		(8,799)

This page does not form part of the statutory financial statements.

**WOKINGHAM DAY NURSERY
COMPANY LIMITED BY GUARANTEE 06316243
REGISTERED CHARITY 1129857**

**INDEPENDENT EXAMINER'S REPORT TO THE DIRECTORS OF
WOKINGHAM DAY NURSERY**

I report on the accounts of the Trust for the year ended 31st August 2020, which are set out on pages 1 to 15.

Respective responsibilities of trustees and examiner

The charity's trustees (who are also the directors of the company for the purposes of company law) 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(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity's gross income does not exceed £250,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales.

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

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the 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 you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement


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

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
- to keep accounting records in accordance with section 386 of the Companies Act 2006 and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

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

Signed



.....
Sandra Douglas
SKD Accounting

Date....13/10/2020.....