

# St John's Little Learners Day Nursery

Annual Report and Financial Statements

for the Year Ended 5 April 2021

# **St John's Little Learners Day Nursery**

## **Contents**

Reference and Administrative Details	1
Trustees' Report	2 to 7
Statement of Trustees' Responsibilities	8
Independent Examiner's Report	9
Statement of Financial Activities	10
Balance Sheet	11
Notes to the Financial Statements	12 to 20

## **St John's Little Learners Day Nursery**

### **Reference and Administrative Details**

<b>Trustees</b>	T S Holliday
	C J Farrow
	E Gould, Treasurer
<b>Other Officers</b>	T S Holliday, Chair
<b>Principal Office</b>	Sallowbush Road Huntingdon Cambridgeshire PE29 7LA
<b>Charity Registration Number</b>	1141846
<b>Accountant</b>	TC Group 4 Cyrus Way Cygnet Park Hampton Peterborough PE7 8HP

# **St John's Little Learners Day Nursery**

## **Trustees' Report**

The trustees present the annual report together with the financial statements of the charity for the year ended 5 April 2021.

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

#### **Governing Document**

St John's Little Learners adopted the Pre-school Learning Alliance Constitution on the 23rd April 2010 and registered as a charity on the 11th May 2011

#### **Recruitment and Appointment of Trustees**

The Trustees are known as members of the Executive Committee. Under the requirements of the constitution the members of the Executive Committee are elected to serve a period of a year after which they must be re-elected at the next AGM. Retiring Officers and committee members are eligible for re-election unless they have already served on the committee in any capacity for ten consecutive years. The Trustees have the power to co-opt up to 3 further members on to the committee at any time, but shall retire at the next AGM. No co-opted member shall serve for more than six consecutive years.

All members of the Executive Committee give their time voluntarily and receive no benefits from the charity.

#### **Trustee induction and training**

New Trustees are provided with an induction pack and receive a presentation in respect of their legal obligations under charity law by local infrastructure support organisation Hunts Forum. Trustees are encouraged to attend appropriate training events (Hunts Forum, Pre-school Alliance and Early Years Childcare Services) where these facilitate the undertaking of their role.

#### **Organisation**

The committee meets ½ termly and is responsible for the overall management and control of the Day Nursery. The committee members are also charity trustees of the Day Nursery.

#### **Related parties**

The charity has close relationships with Huntingdon Child and Family, Early Years Childcare Services, Health, Social Care, Local Safeguarding Board, St John's C of E Primary School, Huntingdon Nursery School, Hunts Forum, Ofsted and the Pre-school Learning Alliance.

Senior Member of Staff attends HCAP (Huntingdon Community Action Projects), regularly to support Community Development Work,

#### **Risk Management**

The Nursery Manager and staff regularly conduct reviews of policies. The nursery manages practice by complying with Ofsted regulation via a self-evaluation. This is monitored by regular visits from the local authority by implementing The Early Years Quality Framework.

Comprehensive systems are in place to ensure the following:-

- Induction - including Disclosure Barring Service (DBS) enhanced disclosure checks
- Regular supervisions – linked to performance management
- Training- including safeguarding, welfare and health and safety
- Continuous mentoring and coaching
- Early Years Foundation Stage Development Matters
- Early Years Foundation Stage Statutory Framework
- Early Years Quality Framework self-evaluation
- Regularly updating all policies and procedures

The nursery has been awarded Environmental Health's food hygiene's highest rating of 5 (very good).

# **St John's Little Learners Day Nursery**

## **Trustees' Report**

### **AIMS AND OBJECTIVES**

WE PROVIDE A WARM, CARING AND HOMELY ENVIRONMENT BY HAVING ALL CHILDREN OF DIFFERENT AGES IN THE SAME ROOM WHERE WE ARE ABLE TO MEET INDIVIDUAL NEEDS

#### **Purposes and Aims**

The aims of the Day Nursery are to enhance the development and education of children primarily under statutory school age, by the provision of high quality childcare for families. We endeavour to do this by;

- offering appropriate play, education and care facilities, incorporating the Early Years Foundation Stage Framework
- providing an enabling environment that is supportive of the 'unique child'
- providing an environment that is welcoming and inclusive to all children whatever their race, culture, religion, means or ability
- protecting the children in our care and encouraging them to focus on positive behaviour
- supporting families by signposting them to community groups and advisory services
- providing healthy and nutritious meals to support the children's health and wellbeing
- instigating, adhering to and furthering the aims and objects of the Pre-school Learning Alliance.

#### **Ensuring our work delivers our aims**

All staff members caring for children are experienced, qualified, caring and professional. We have designated staff with experience and relevant qualifications in charge of specific areas; Senco, Enco, Health and Safety, Child Protection and Key Working. We continuously monitor our self-evaluation form ensuring our actions are completed and our objectives are met. This practice has been very effective as the nursery was awarded 'outstanding' for the consecutive second time on 20th January 2014. We were awarded outstanding in all areas of the inspection. We are continuously monitoring our children and where necessary referring them to the appropriate hub of support.

Menus are designed and food prepared in accordance with Safer Food, Better Business guidelines from Food Standards Agency, and also Eat Better, Start Better from the School Food Trust.

Ultimately we continue to review our aims annually, update our parents via newsletters.

#### **Recent comments from our parents**

##### **What You Thought We Did Particularly Well at Little Learners**

"Great relationships between adult and children"

"Encouraging routine, trying new foods"

"Always welcomed with a smile by the staff"

"I think the staff deal with the children really well"

# St John's Little Learners Day Nursery

## Trustees' Report

### Activities

- Staff have monthly staff meetings to discuss and improve policy, procedures and practice, (due to the Covid-19 pandemic, unable to hold as many monthly staff meetings)
- Staff are readily available for parents and carers to discuss any concerns they have with the service being provided and will provide feedback on how the child's day has been, (again very limited due to Covid-19)
- We support the local community with flexible affordable childcare, giving them the opportunity to access training and employment.
- Children regularly go on outings into the local community to help develop important life skills and learn about their environment. (not as often as we would have liked, due to Covid-19)
- Parents/carers are invited to come into our nursery and share in the children's learning and advice is sought from them when planning multi-cultural learning. (No parents allowed in setting due to Covid-19)
- Liaise with primary schools to ensure smooth transitions.
- Manager and senior staff regularly attend local authority Foundation Years Forum meetings enabling staff to network with other settings and receive government updates and attend workshops that support best practice e.g. Transitions and language and communication development. (On-line Forums)
- Various fund-raising activities take place at the nursery for both our own resources and national initiatives e.g. Children in Need.(Not taken place due to setting closing, due to Covid-19)
- We have updated many of our resources this year including those purchased with EYPP funding to improve the range of activities that can be undertaken within the setting.

During this financial year we received funding from The National Lottery again, to help towards the running of a Summer Scheme. Although the Summer Scheme did not actually take place, we still purchased activities for those children who were due to attend. This packs included baking items, growing seeds and plenty of other activities for the children to complete with their families.

The response from this was very encouraging, with comments from the parents asking if we could do it every year.

### Who used and benefitted from our services?

Little Learners is a 30 place nursery but because of our commitment to the needs of our community we offer flexible sessions so that up to 40 families can benefit from the nursery's high quality childcare at any one time.

Currently 100% of our families live within the local community.

We are registered and offer places for the 15 and 30 hours free education grant for 3+. In addition we also recognised as a quality provider and as such are able to offer sessions for Granted Two's.

We offer a breakfast club for children up to the age of 8 years old, who attend St John's Primary School.

# **St John's Little Learners Day Nursery**

## **Trustees' Report**

### **ACHIEVEMENTS AND PERFORMANCE**

The nursery implements the Early Years Foundation Stage 2017, in order to provide a curriculum based practice that utilises a key working (observation) system that ensures children make steady progress from their starting points.

#### **Supporting children's Achievements**

All children's achievements are assessed by using the Nursery's summative reporting system highlighting achievements in the prime and specific areas of development and learning. It shows most of our children are steadily developing at individual rates. This ensures children have the broad range of knowledge and skills that provide the right foundation for good future progress through school and life.

#### **Narrowing the gap**

We also use a summative reporting system to manage our Narrowing the Gap cohorts to ensure children are progressing. We have supported our children with different ways of learning, for example role playing stories for children with English as an additional language (EAL) and reading stories and singing songs for our younger children. Key people work with families when gaps in their children's learning are identified, e.g. resources from the nursery are often lent to families to support their children's development.

A member of staff has recently been trained on how to support children with language and communication delay. This is called Early Talk Boost, and is now being implemented within the setting.

We also receive additional money from the government for children who are eligible for Early Years Pupil Premium (EYPP). We currently have 4 children in receipt of EYPP.

Extra-curricular activities are planned to support children in areas of learning where a delay has been highlighted.

Summatives also illustrate any gaps in teaching that need to be addressed and these are added to our Quality Framework self-assessment action plan; please refer to our Future Plans at the end of the document.

#### **Additional Needs**

Children with additional needs are supported in partnership with the Early Years Support Service. We liaise with the next setting to ensure smooth transitions.

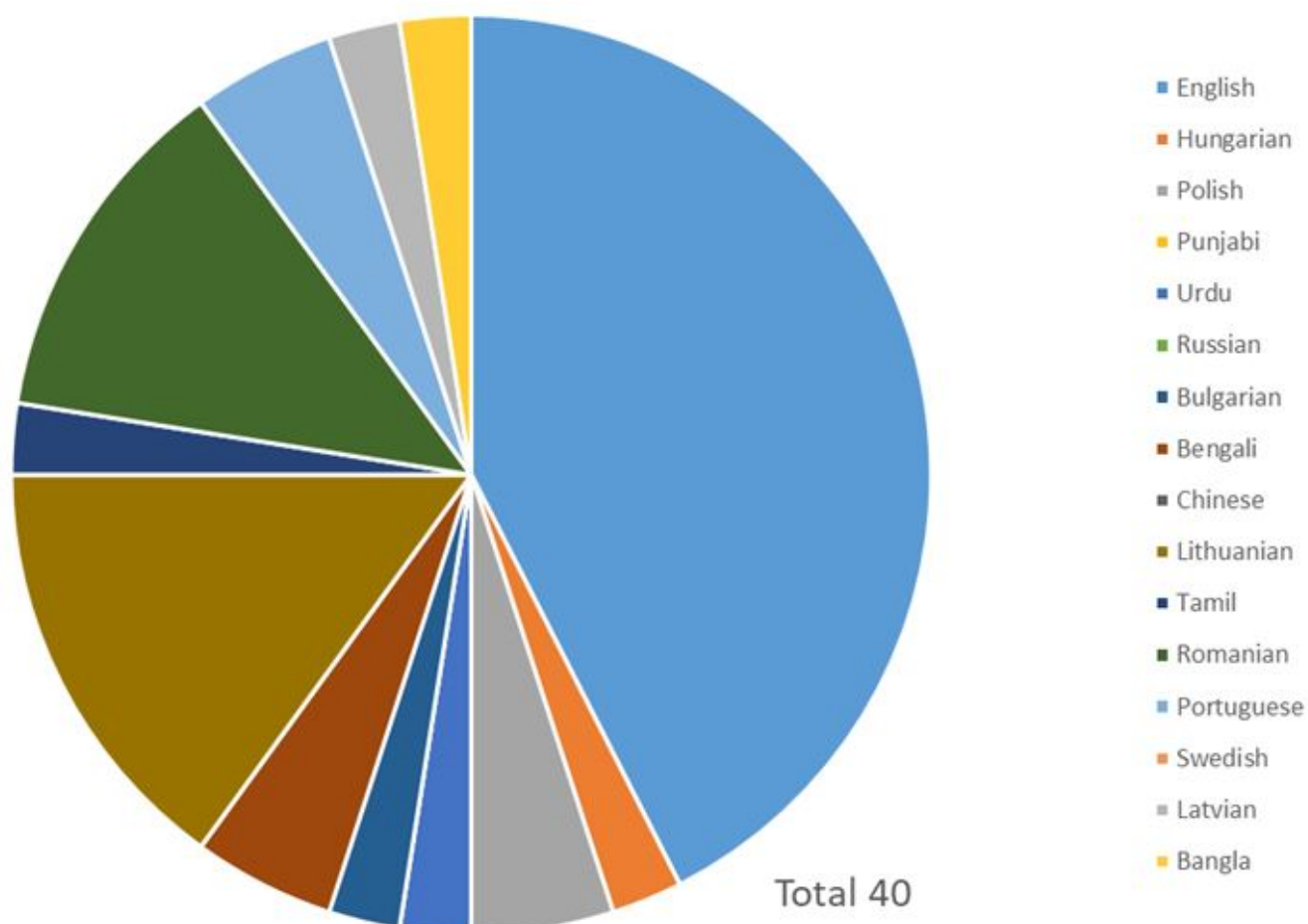
Between April 2020 and April 2021, 1 family had Early Support. No families were referred to the Children Centre's speech and language drop in sessions.

# St John's Little Learners Day Nursery

## Trustees' Report

### English as an Additional Language

In the autumn term of 2021, 53% of our children had English as an additional language, therefore to ensure we are meeting the children's needs and narrowing the gap, we support the children in the setting by having literature in many languages at the nursery. All key personnel greet the children in their home language. Staff have learnt some songs in children's home languages and are encouraging children to teach them their language for the food, drink etc. at meal times. We also have numbers and colours displayed in the children's home languages plus 2 full size body maps. Parents and carers have been asked to provide us with some of the main words in their language along with how to pronounce them.



### Partnership with Parents

Parents' language and communication is supported by having information in a variety of languages and posters of significant events displayed. Parents are welcome to bring translators to key visits and parents' evenings, if required. (Unable to offer this service due to Covid-19)

This is backed up by the daily implementation of our inclusion policy. Staff will also signpost parents to English courses if requested,

Parent's evenings, committee roles and rotas ensure the parents have the opportunity to become involved in the nursery.

Parents are encouraged to add to their Learning Journal, anything their child has accomplished at home.

### Professional Development

The team has been supported with in-house training and supervisions that have developed their professionalism to ensure they are working to their full potential.



# **St John's Little Learners Day Nursery**

## **Trustees' Report**

### **FINANCIAL REVIEW**

The principle funding sources are Early Year Education Funding (EYEF) (government) and fees from parents and carers. The nursery now takes 94% of its income from (EYEF). Another source of income has been fundraising initiatives carried out at the nursery and we received additional Early Years Pupil Premium.

#### **Results**

The results of the year and the charity's financial position in the year ended 5th April 2021 are shown in the financial statements enclosed.

#### **Reserves Policy**

The Executive Committee has examined the charity's requirements for the reserves in light of the main risks to the organisation. The Trustees believe that the minimum level of the reserves should be the equivalent of three month's operating costs calculated and reviewed annually. The Trustees believe that reserves should be at least at this level to ensure the Nursery can run effectively and meet the needs of its users.

### **FUTURE PLANS**

- To continue to invite regular visitors in from the local community; e.g. firemen, police, nurses.
- To Christmas Fundraiser (Cake stall, raffle, gift bags), in 2022 to raise funds for resources for the children to be able to interact with living animals, (Chicks) have a
- Continue to monitor the viability of the nursery in light of the Pensions Auto-Enrolment scheme and the increase in the National Living Wage.
- Continue to capture the views of the children, parents and carers and also ask other professionals working with us for their feedback.
- Through higher education training, leadership and management will be developed. The overall standards and provision will continue to be monitored closely to gauge how well the Nursery meets the needs of the range of children who attend.
- Develop further the already exceptional arrangements to support children speaking English as an additional language to cater for new cohorts of children arriving.
- Staff to provide tailored support and advice to parents about learning in the home environment.
- Continue to invite other professionals to monitor practice and procedures.
- To continue to monitor and build an effective team and develop skills and knowledge.
- To Liaise with Primary Schools regarding additional support for children exceeding their Early Learning Goals.

The annual report was approved by the trustees of the charity on 18 February 2022 and signed on its behalf by:

T S Holliday  
Trustee

## **St John's Little Learners Day Nursery**

### **Statement of Trustees' Responsibilities**

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees of the charity on 18 February 2022 and signed on its behalf by:

T S Holliday  
Trustee

## **St John's Little Learners Day Nursery**

### **Independent Examiner's Report to the trustees of St John's Little Learners Day Nursery**

I report to the charity trustees on my examination of the accounts of the charity for the year ended 5 April 2021 which are set out on pages 10 to 20.

#### **Respective responsibilities of trustees and examiner**

As the charity's trustees of St John's Little Learners Day Nursery you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the St John's Little Learners Day Nursery's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

#### **Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of St John's Little Learners Day Nursery as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

M Burden FCA

4 Cyrus Way  
Cygnet Park  
Hampton  
Peterborough  
PE7 8HP

18 March 2022

# St John's Little Learners Day Nursery

## Statement of Financial Activities for the Year Ended 5 April 2021

	Note	Unrestricted £	Restricted £	Total 2021 £	Total 2020 £
<b>Income and Endowments from:</b>					
Donations and legacies	2	135,976	-	135,976	145,853
Charitable activities	3	7,048	-	7,048	15,467
Other trading activities	4	48	806	854	306
Investment income	5	33	-	33	113
Total Income		<u>143,105</u>	<u>806</u>	<u>143,911</u>	<u>161,739</u>
<b>Expenditure on:</b>					
Charitable activities	6	<u>(159,549)</u>	<u>(1,366)</u>	<u>(160,915)</u>	<u>(163,701)</u>
Total Expenditure		<u>(159,549)</u>	<u>(1,366)</u>	<u>(160,915)</u>	<u>(163,701)</u>
Net movement in funds		(16,444)	(560)	(17,004)	(1,962)
<b>Reconciliation of funds</b>					
Total funds brought forward		<u>17,014</u>	<u>31,120</u>	<u>48,134</u>	<u>50,096</u>
Total funds carried forward	18	<u><u>570</u></u>	<u><u>30,560</u></u>	<u><u>31,130</u></u>	<u><u>48,134</u></u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2020 is shown in note 18.

# St John's Little Learners Day Nursery

(Registration number: 1141846)  
Balance Sheet as at 5 April 2021

	Note	2021 £	2020 £
<b>Fixed assets</b>			
Tangible assets	12	562	1,122
<b>Current assets</b>			
Debtors	13	303	557
Cash at bank and in hand	14	<u>35,218</u>	<u>55,251</u>
		35,521	55,808
<b>Creditors: Amounts falling due within one year</b>	15	<u>(2,353)</u>	<u>(2,296)</u>
<b>Net current assets</b>		<u>33,168</u>	<u>53,512</u>
<b>Total assets less current liabilities</b>		33,730	54,634
<b>Provisions</b>	16	<u>(2,600)</u>	<u>(6,500)</u>
<b>Net assets</b>		<u>31,130</u>	<u>48,134</u>
<b>Funds of the charity:</b>			
<b>Restricted income funds</b>			
Restricted funds		30,560	31,120
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>570</u>	<u>17,014</u>
<b>Total funds</b>	18	<u>31,130</u>	<u>48,134</u>

The financial statements on pages 10 to 20 were approved by the trustees, and authorised for issue on 18 February 2022 and signed on their behalf by:

T S Holliday  
Trustee

# **St John's Little Learners Day Nursery**

## **Notes to the Financial Statements for the Year Ended 5 April 2021**

### **1 Accounting policies**

#### **Statement of compliance**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

#### **Basis of preparation**

St John's Little Learners Day Nursery meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

#### **Exemption from preparing a cash flow statement**

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

#### **Going concern**

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

#### **Income and endowments**

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

#### ***Donations and legacies***

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

#### ***Grants receivable***

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

#### **Expenditure**

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

#### ***Charitable activities***

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

#### **Governance costs**

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees's meetings and reimbursed expenses.

# St John's Little Learners Day Nursery

## Notes to the Financial Statements for the Year Ended 5 April 2021

### Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

### Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

### Tangible fixed assets

Individual fixed assets costing £0.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

### Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Plant and machinery	25% straight line basis

### Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of is established when there is objective evidence that the will not be able to collect all amounts due according to the original terms of the receivables.

### Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

### Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

### Fund structure

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

# St John's Little Learners Day Nursery

## Notes to the Financial Statements for the Year Ended 5 April 2021

### 2 Income from donations and legacies

	Unrestricted funds General £	Total 2021 £	Total 2020 £
Donations and legacies;			
Lunch donations	1,293	1,293	2,655
Grants, including capital grants;			
Negs/EYEFS	134,683	134,683	143,198
	<u>135,976</u>	<u>135,976</u>	<u>145,853</u>

### 3 Income from charitable activities

	Unrestricted funds General £	Total 2021 £	Total 2020 £
Fees - Nursery	7,048	7,048	15,467

### 4 Income from other trading activities

	Unrestricted General £	Restricted £	Total 2021 £	Total 2020 £
Fundraising activities;				
Fundraising	48	806	854	306
	<u>48</u>	<u>806</u>	<u>854</u>	<u>306</u>

### 5 Investment income

	Unrestricted funds General £	Total 2021 £	Total 2020 £
Interest receivable and similar income;			
Interest receivable on bank deposits	33	33	113



## St John's Little Learners Day Nursery

### Notes to the Financial Statements for the Year Ended 5 April 2021

#### 6 Expenditure on charitable activities

	Unrestricted	Restricted	Total 2021	Total 2020
	£	£	£	£
Fundraising	2,110	-	2,110	29
Daycare running costs	8,989	806	9,795	17,900
Wages and salaries	128,102	-	128,102	123,003
Staff NIC (employers)	2,467	-	2,467	2,960
Staff pensions	1,654	-	1,654	1,300
Staff training	1,015	-	1,015	1,137
Rates	345	-	345	1,421
Light, heat and power	2,555	-	2,555	3,134
Repairs and maintenance	4,007	-	4,007	1,740
Repairs and maintenance provision review	(3,900)	-	(3,900)	-
Telephone and fax	1,961	-	1,961	1,436
Childrens lunches	3,101	-	3,101	3,316
Printing, postage and stationery	3,710	-	3,710	1,416
Trade subscriptions	109	-	109	125
Accountancy fees	1,008	-	1,008	1,008
Independent examiner's fee	984	-	984	1,194
Insurance	984	-	984	1,327
Legal and professional fees	288	-	288	443
Bank charges	60	-	60	179
Depreciation of plant and machinery	-	560	560	633
	<b>159,549</b>	<b>1,366</b>	<b>160,915</b>	<b>163,701</b>

# St John's Little Learners Day Nursery

## Notes to the Financial Statements for the Year Ended 5 April 2021

### 7 Analysis of governance and support costs

#### Governance costs

	Unrestricted funds General £	Total 2021 £	Total 2020 £
Independent examiner fees			
Examination of the financial statements	984	984	1,194
	<u>984</u>	<u>984</u>	<u>1,194</u>

### 8 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

### 9 Staff costs

The aggregate payroll costs were as follows:

The monthly average number of persons (including senior management team) employed by the charity during the year expressed as full time equivalents was as follows:

	2021 No	2020 No
Charitable activities	9	9
Governance	2	2
	<u>11</u>	<u>11</u>

No employee received emoluments of more than £60,000 during the year

### 10 Independent examiner's remuneration

	2021 £	2020 £
Examination of the financial statements	984	1,194

# St John's Little Learners Day Nursery

## Notes to the Financial Statements for the Year Ended 5 April 2021

### 11 Taxation

The charity is a registered charity and exempt from taxation for activities associated with its charitable objectives.

### 12 Tangible fixed assets

	Furniture and equipment £	Total £
<b>Cost</b>		
At 6 April 2020	3,315	3,315
At 5 April 2021	3,315	3,315
<b>Depreciation</b>		
At 6 April 2020	2,193	2,193
Charge for the year	560	560
At 5 April 2021	2,753	2,753
<b>Net book value</b>		
At 5 April 2021	562	562
At 5 April 2020	1,122	1,122

### 13 Debtors

	2021 £	2020 £
Prepayments	303	557

### 14 Cash and cash equivalents

	2021 £	2020 £
Cash on hand	-	163
Cash at bank	35,218	55,088
	35,218	55,251

### 15 Creditors: amounts falling due within one year

	2021 £	2020 £
Trade creditors	252	252
Other creditors	311	254
Accruals	1,790	1,790
	2,353	2,296

## St John's Little Learners Day Nursery

### Notes to the Financial Statements for the Year Ended 5 April 2021

#### 16 Provisions

	Other provision £	Total £
At 6 April 2020	(6,500)	(6,500)
Credited to the SOFA	<u>3,900</u>	<u>3,900</u>
At 5 April 2021	<u>(2,600)</u>	<u>(2,600)</u>

#### Repairs and general maintenance

The charity confirmed in a previous year that it would look to provide for a repair fund moving forward in order that identified medium to long term charges do not impact as a significant one-off on the movement in funds. This will be reviewed each year.

On review of the balance sheet position for the charity at year-end, an adjustment to these funds of 60% has been provided in order that the charity does not show negative reserves within its restricted funds.

#### 17 Pension and other schemes

##### Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £1,654 (2020 - £1,300).

# St John's Little Learners Day Nursery

## Notes to the Financial Statements for the Year Ended 5 April 2021

### 18 Funds

	Balance at 6 April 2020 £	Incoming resources £	Resources expended £	Balance at 5 April 2021 £
<b>Unrestricted funds</b>				
General	17,014	143,105	(159,549)	570
<b>Restricted funds</b>	<u>31,120</u>	<u>806</u>	<u>(1,366)</u>	<u>30,560</u>
<b>Total funds</b>	<u><u>48,134</u></u>	<u><u>143,911</u></u>	<u><u>(160,915)</u></u>	<u><u>31,130</u></u>

### UNRESTRICTED FUNDS

The main income for the charity is nursery fees, invoiced to parents/guardians on a routine basis.

Assisted funding was provided by NEG (Nursery Education Grant) and EYFS (Early Years Foundation Stage) totalling £131,613 (2020 - £141,237).

The charity operates to budget and its reserves, including provisions, show a small debit balance at year end. The position can, insofar that the charity may continue to operate during periods of reduced income levels and ensure staffing levels remain in line with regulatory requirements.

### RESTRICTED FUNDS THE CHILDRENS CENTRE

At present the charity is required to retain £30,000 of grant income received from the Children's Centre, to allow it to continue for at least six months, should it be served notice of closure and to cover associated redundancy costs. A separate bank account is set up in the name of the charity in order to hold these funds.

### NATIONAL LOTTERY FUNDING

The charity received National Lottery funding of £806 (2020 - £1,961) for the year with associated expenditure of £806 (2020 - £1,961).

### 19 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 5 April 2021 £
Tangible fixed assets	2	560	562
Current assets	5,521	30,000	35,521
Current liabilities	(2,353)	-	(2,353)
Provisions	<u>(2,600)</u>	<u>-</u>	<u>(2,600)</u>
Total net assets	<u><u>570</u></u>	<u><u>30,560</u></u>	<u><u>31,130</u></u>

# **St John's Little Learners Day Nursery**

## **Notes to the Financial Statements for the Year Ended 5 April 2021**

	Unrestricted funds General £	Restricted funds £	Total funds at 5 April 2020 £
Tangible fixed assets	2	1,120	1,122
Current assets	25,808	30,000	55,808
Current liabilities	(2,296)	-	(2,296)
Provisions	(6,500)	-	(6,500)
Total net assets	<u>17,014</u>	<u>31,120</u>	<u>48,134</u>