

THE ENCHANTED WOOD DAY NURSERY LIMITED

England & Wales · Charity number 1143491

Details

Status	Registered
Legal form	Charitable company
Company number	07312557
Registered	2011-08-22
Register	View on the Charity Commission register

Contact

Address	Daws Heath Road Thundersley Benfleet Essex SS7 2TD
Phone	01268774242
Email	info@enchantedwoodnursery.co.uk
Website	http://www.enchantedwood.org.uk/

Activities

Objects: TO ESTABLISH AND RUN A DAY NURSERY, ON THE SITE OF THE DEANES SCHOOL, FOR CHILDREN PRIMARILY UNDER STATUTORY SCHOOL AGE FOR THE PURPOSES OF ADVANCING THE EDUCATION AND WELLBEING OF SUCH CHILDREN AND THEIR FAMILIES, IN THE CASTLE POINT AND ROCHFORD COMMUNITY AND ITS SURROUNDINGS, BY:(1) OFFERING A COMPLETE PLAY AND LEARNING EXPERIENCE, THROUGH THE EARLY YEARS FOUNDATION STAGE (EYFS) FRAMEWORK, WHERE CHILDREN ARE ENCOURAGED TO EXPRESS THEMSELVES THROUGH CREATIVE AND PHYSICAL ACTIVITIES, TO DEVELOP INDEPENDENCE AND CONFIDENCE, A RESPECT FOR OTHERS AND GAIN AN AWARENESS AND UNDERSTANDING OF THE WORLD, INCLUDING AN APPRECIATION OF THE ENVIRONMENT;(2) ENSURING THAT INCLUSIVE EDUCATIONAL OPPORTUNITIES FOR ALL CHILDREN ARE OFFERED, REGARDLESS OF RACE, CULTURE, RELIGION OR MEANS;(3) FOR THE PUBLIC BENEFIT, PROMOTING FAMILY LEARNING BY OFFERING RELEVANT COURSES, MEETINGS AND DISCUSSIONS;(4) DEVELOPING, ENCOURAGING AND ORGANISING APPROPRIATE TRAINING FOR THE ACHIEVEMENT OF THE OBJECTS;(5) ENCOURAGING THE STUDY OF THE NEEDS OF SUCH CHILDREN AND THEIR FAMILIES AND PROMOTING PUBLIC INTEREST IN THE RECOGNITION OF SUCH NEEDS;(6) CO-OPERATING WITH OTHER CHARITABLE ORGANISATIONS AND PERSONS HAVING SIMILAR OBJECTS ANYWHERE IN THE WORLD;(7) CO-OPERATING WITH STATUTORY AND OTHER BODIES, ORGANISATIONS AND SERVICES;(8) PROMOTING AND FURTHERING ANY OTHER RELEVANT CHARITABLE OBJECTS.

Activities: Incorporated for the advancement of education. Day nursery for the care of children aged between 3 months and 8 years of age (including before and after school club). Offers a complete play and learning experience through the Early Years Foundation Stage.

Classification

- **How:** Provides Services
- **What:** Education/training
- **Who:** Children/young People, The General Public/mankind

Geography

- Essex

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£962,986	£864,297	£81,909	27
2024-08-31	£740,917	£729,026	£-15,159	25
2023-08-31	£585,233	£635,994	£-27,050	20
2022-08-31	£551,758	£595,867	£23,711	20
2021-08-31	£470,054	£493,540	-	-

Trustees

Name	Role	Appointed
Anita Sarkar		2024-09-12
Garry Ellis		2024-09-12

THE ENCHANTED WOOD DAY NURSERY LIMITED

England & Wales - Charity number 1143491

Accounts

REGISTERED COMPANY NUMBER: 07312557 (England and Wales)
REGISTERED CHARITY NUMBER: 1143491

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 August 2025
for
Enchanted Wood Day Nursery Ltd

Enchanted Wood Day Nursery Ltd

**Contents of the Financial Statements
for the Year Ended 31 August 2025**

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Enchanted Wood Day Nursery Ltd

Report of the Trustees for the Year Ended 31 August 2025

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 August 2025. The trustees have adopted the provisions of 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 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Enchanted Wood Day Nursery Limited aims to provide a safe, healthy and nurturing environment for children aged 0-4 years in the local community by the operation of an innovative daycare nursery with a specialism of natural environments and equipment.

Significant activities

The Enchanted Wood Day Nursery offers early years educational opportunities for local children from 7,30am to 6pm all year round 51 weeks a year.

The nursery also provides training opportunities for aspiring child care professionals to undertake apprentice qualifications during employment at the nursery.

Public benefit

The Trustees have paid due consideration to the guidance from the Charity Commission and confirm they are satisfied the charity provides satisfactory benefit to the public.

FINANCIAL REVIEW

Reserves policy

The charity aims to hold cash reserves equal to three months of operating expenditure. The charity is working towards this policy.

Going concern

The Trustees have considered going concern of the charity and despite a challenging periods of cashflow in the past, the charity has moved to a period of stability once more.

Good cashflow management and a spending review has meant the Trustees consider the charity continues to be a going concern.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

Recruitment and appointment of new trustees

New trustees are sought from recommended professionals with relevant skills in finance and childcare whilst ensuring no personal links to existing staff or beneficiaries.

Organisational structure

The trustees delegate the day to day running of the nursery to qualified childcare professionals.

Nursery Manager - Miss E Parsons

Deputy Manager - Ms J Jones

Deputy Manager - Ms K Batchelor

Outsourced professionals are used in specialist areas of Bookkeeping and Human Resources.

Induction and training of new trustees

New trustees obtain induction and training from prepared manuals with provide guidance and education in respect of trustees responsibilities. A copy of the financial control system manual is also provided as part of the induction.

Enchanted Wood Day Nursery Ltd

**Report of the Trustees
for the Year Ended 31 August 2025**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Related parties

A register of related parties is maintained by the trustees and adequate safeguards taken during meetings and decision making situations to avoid conflict of interest.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

As a part of wider risk management all financial and operational controls have been fully reviewed after the year end to consider improvements needed.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

07312557 (England and Wales)

Registered Charity number

1143491

Registered office

The Enchanted Wood Day Nursery
Daws Heath Road
Benfleet
Essex
SS7 2TD

Trustees

E Parsons (resigned 12.9.2024)
C Riley (resigned 12.9.2024)
D McKeown (resigned 12.9.2024)
Ms A Sarkar (appointed 12.9.2024)
G Ellis (appointed 12.9.2024)

Independent Examiner

Butlers Chartered Accountants
1434 London Road
Leigh on Sea
Essex
SS9 2UL

Approved by order of the board of trustees on 25 February 2026 and signed on its behalf by:

Ms A Sarkar - Trustee

**Independent Examiner's Report to the Trustees of
Enchanted Wood Day Nursery Ltd**

Independent examiner's report to the trustees of Enchanted Wood Day Nursery Ltd ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 2025.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

Hayley Meagher FCA
The Institute of Chartered Accountants in England and Wales

Butlers Chartered Accountants
1434 London Road
Leigh on Sea
Essex
SS9 2UL

25 February 2026

Enchanted Wood Day Nursery Ltd

**Statement of Financial Activities
for the Year Ended 31 August 2025**

	Notes	31.8.25 Unrestricted fund £	31.8.24 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2	-	2
Charitable activities			
Nursery and preschool	5	953,411	739,017
Other trading activities	3	3,949	1,841
Investment income	4	5,626	57
Total		<u>962,986</u>	<u>740,917</u>
 EXPENDITURE ON			
Charitable activities			
Nursery and preschool	6	864,297	735,208
Other		-	(6,182)
Total		<u>864,297</u>	<u>729,026</u>
 NET INCOME		 98,689	 11,891
 RECONCILIATION OF FUNDS			
Total funds brought forward		(16,780)	(27,050)
 TOTAL FUNDS CARRIED FORWARD		 <u>81,909</u>	 <u>(15,159)</u>

The notes form part of these financial statements

Enchanted Wood Day Nursery Ltd

**Balance Sheet
31 August 2025**

	Notes	31.8.25 Unrestricted fund £	31.8.24 Total funds £
FIXED ASSETS			
Tangible assets	13	52,590	23,972
CURRENT ASSETS			
Debtors	14	31,988	28,214
Cash at bank		87,034	10,746
		119,022	38,960
CREDITORS			
Amounts falling due within one year	15	(89,703)	(78,091)
		29,319	(39,131)
NET CURRENT ASSETS/(LIABILITIES)			
TOTAL ASSETS LESS CURRENT LIABILITIES			
		81,909	(15,159)
NET ASSETS/(LIABILITIES)			
		81,909	(15,159)
FUNDS			
Unrestricted funds	18	81,909	(15,159)
TOTAL FUNDS			
		81,909	(15,159)

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 25 February 2026 and were signed on its behalf by:

G Ellis - Trustee

The notes form part of these financial statements

Enchanted Wood Day Nursery Ltd

**Cash Flow Statement
for the Year Ended 31 August 2025**

	Notes	31.8.25 £	31.8.24 £
Cash flows from operating activities			
Cash generated from operations	1	91,316	33,057
Interest paid		-	(469)
Interest element of hire purchase payments paid		(2,031)	-
Net cash provided by operating activities		<u>89,285</u>	<u>32,588</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(37,733)	(22,951)
Interest received		222	59
Net cash used in investing activities		<u>(37,511)</u>	<u>(22,892)</u>
Cash flows from financing activities			
Capital repayments in year		24,514	-
Net cash provided by financing activities		<u>24,514</u>	-
Change in cash and cash equivalents in the reporting period			
		<u>76,288</u>	<u>9,696</u>
Cash and cash equivalents at the beginning of the reporting period			
		<u>10,746</u>	<u>1,050</u>
Cash and cash equivalents at the end of the reporting period			
		<u><u>87,034</u></u>	<u><u>10,746</u></u>

The notes form part of these financial statements

Enchanted Wood Day Nursery Ltd

**Notes to the Cash Flow Statement
for the Year Ended 31 August 2025**

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.8.25	31.8.24
	£	£
Net income for the reporting period (as per the Statement of Financial Activities)	98,689	11,891
Adjustments for:		
Depreciation charges	9,476	6,030
Interest received	(222)	(59)
Interest paid	-	469
Interest element of hire purchase and finance lease rental payments	2,031	-
Rounding	-	2
Increase in debtors	(17,238)	(368)
(Decrease)/increase in creditors	(1,420)	15,092
	<u>91,316</u>	<u>33,057</u>
Net cash provided by operations	<u>91,316</u>	<u>33,057</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.9.24	Cash flow	At 31.8.25
	£	£	£
Net cash			
Cash at bank	10,746	76,288	87,034
	<u>10,746</u>	<u>76,288</u>	<u>87,034</u>
Debt			
Finance leases	-	(24,514)	(24,514)
	<u>-</u>	<u>(24,514)</u>	<u>(24,514)</u>
Total	<u>10,746</u>	<u>51,774</u>	<u>62,520</u>
	<u>10,746</u>	<u>51,774</u>	<u>62,520</u>

The notes form part of these financial statements

Enchanted Wood Day Nursery Ltd

Notes to the Financial Statements for the Year Ended 31 August 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The financial statements have been prepared on a going concern basis. This assumes that the charity will continue in existence for the foreseeable future.

The Trustees believe that it is appropriate for the financial statements to be prepared on the going concern basis

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings 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 or, if held under a finance lease, over the lease term, whichever is the shorter.

Improvements to property	- 20% on cost
Fixtures and fittings	- 20% on reducing balance
Computer equipment	- 20% on cost

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.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Assets obtained under hire purchase contracts or finance leases are capitalised in the Balance Sheet. Those held under hire purchase contracts are depreciated over their estimated useful lives. Those held under finance leases are depreciated over their estimated useful lives or the lease term, whichever is shorter.

The interest element of these obligations is charged to the Statement of Financial Activities over the relevant period. The capital element of the future payments is treated as a liability.

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Enchanted Wood Day Nursery Ltd

**Notes to the Financial Statements - continued
for the Year Ended 31 August 2025**

1. ACCOUNTING POLICIES - continued

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. DONATIONS AND LEGACIES

	31.8.25	31.8.24
	£	£
Donations	-	2
	<u> </u>	<u> </u>

3. OTHER TRADING ACTIVITIES

	31.8.25	31.8.24
	£	£
Fundraising events	3,949	1,841
	<u> </u>	<u> </u>

4. INVESTMENT INCOME

	31.8.25	31.8.24
	£	£
Other income	5,404	(2)
Interest receivable - trading	222	59
	<u> </u>	<u> </u>
	<u>5,626</u>	<u>57</u>

5. INCOME FROM CHARITABLE ACTIVITIES

		31.8.25	31.8.24
	Activity	£	£
Nursery fees	Nursery and preschool	506,738	513,895
Nursery fees - Government	Nursery and preschool	444,063	223,347
Registration fees	Nursery and preschool	2,610	1,775
		<u> </u>	<u> </u>
		<u>953,411</u>	<u>739,017</u>

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs (see note 7)	Totals
	£	£	£
Nursery and preschool	858,289	6,008	864,297
	<u> </u>	<u> </u>	<u> </u>

Enchanted Wood Day Nursery Ltd

**Notes to the Financial Statements - continued
for the Year Ended 31 August 2025**

7. SUPPORT COSTS

	Finance	Governance costs	Totals
	£	£	£
Nursery and preschool	3,396	2,612	6,008
	<u> </u>	<u> </u>	<u> </u>

8. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.8.25	31.8.24
	£	£
The auditing of accounts of any associate of the charity	2,612	2,612
Depreciation - owned assets	6,716	6,032
Depreciation - assets on hire purchase contracts and finance leases	2,760	-
Other operating leases	30,974	30,650
	<u> </u>	<u> </u>

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2025 nor for the year ended 31 August 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2025 nor for the year ended 31 August 2024.

10. STAFF COSTS

	31.8.25	31.8.24
	£	£
Wages and salaries	562,821	470,402
Social security costs	43,739	33,041
Other pension costs	11,534	9,285
	<u> </u>	<u> </u>
	<u>618,094</u>	<u>512,728</u>

The average monthly number of employees during the year was as follows:

	31.8.25	31.8.24
Nursery professionals	27	25
	<u> </u>	<u> </u>

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

Enchanted Wood Day Nursery Ltd

**Notes to the Financial Statements - continued
for the Year Ended 31 August 2025**

11. EXCEPTIONAL ITEMS

Exceptional items in the previous year includes net income to the charity of which relate to a police investigation into unexplained expenses in previous years. The investigation was concluded in 2025 with a resulting prosecution.

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	2
Charitable activities	
Nursery and preschool	739,017
Other trading activities	1,841
Investment income	57
Total	<u>740,917</u>
 EXPENDITURE ON	
Charitable activities	
Nursery and preschool	735,208
Other	(6,182)
Total	<u>729,026</u>
 NET INCOME	 11,891
 RECONCILIATION OF FUNDS	
Total funds brought forward	(27,050)
 TOTAL FUNDS CARRIED FORWARD	 <u><u>(15,159)</u></u>

Enchanted Wood Day Nursery Ltd

**Notes to the Financial Statements - continued
for the Year Ended 31 August 2025**

13. TANGIBLE FIXED ASSETS

	Improvements to property £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 1 September 2024	8,069	58,206	3,840	70,115
Additions	27,600	9,932	201	37,733
	<u>35,669</u>	<u>68,138</u>	<u>4,041</u>	<u>107,848</u>
DEPRECIATION				
At 1 September 2024	2,905	39,650	3,227	45,782
Charge for year	3,793	5,643	40	9,476
	<u>6,698</u>	<u>45,293</u>	<u>3,267</u>	<u>55,258</u>
NET BOOK VALUE				
At 31 August 2025	<u>28,971</u>	<u>22,845</u>	<u>774</u>	<u>52,590</u>
At 31 August 2024	<u>5,164</u>	<u>18,556</u>	<u>613</u>	<u>24,333</u>

Fixed assets, included in the above, which are held under hire purchase contracts are as follows:

	Improvements to property £
COST	
Additions	27,600
	<u>27,600</u>
DEPRECIATION	
Charge for year	2,760
	<u>2,760</u>
NET BOOK VALUE	
At 31 August 2025	<u>24,840</u>
At 31 August 2024	<u>-</u>

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.25	31.8.24
	£	£
Trade debtors	17,799	24,560
Prepayments and accrued income	14,189	3,654
	<u>31,988</u>	<u>28,214</u>

Enchanted Wood Day Nursery Ltd

**Notes to the Financial Statements - continued
for the Year Ended 31 August 2025**

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.25	31.8.24
	£	£
Hire purchase (see note 16)	24,514	-
Trade creditors	15,052	20,590
Social security and other taxes	11,283	8,860
Other creditors	37,470	45,331
Accruals and deferred income	1,384	3,310
	<u>89,703</u>	<u>78,091</u>

16. LEASING AGREEMENTS

Minimum lease payments fall due as follows:

	31.8.25	31.8.24
	£	£
Hire purchase contracts		
Net obligations repayable:		
Within one year	24,514	-
	<u>24,514</u>	<u>-</u>
Non-cancellable operating leases		
Within one year	72,563	-
Between one and five years	29,978	33,400
	<u>102,541</u>	<u>33,400</u>

The lease above is in relation to the property under lease to the charity until 1st September 2026 along with other finance leases on equipment and improvements to property.

17. SECURED DEBTS

The following secured debts are included within creditors:

	31.8.25	31.8.24
	£	£
Hire purchase contracts	24,514	-
	<u>24,514</u>	<u>-</u>

The hire purchase agreement above is personally guaranteed by Ms E Parsons, CEO of the charity.

Enchanted Wood Day Nursery Ltd

**Notes to the Financial Statements - continued
for the Year Ended 31 August 2025**

18. MOVEMENT IN FUNDS

	At 1.9.24 £	Net movement in funds £	At 31.8.25 £
Unrestricted funds			
General fund	(16,780)	98,689	81,909
TOTAL FUNDS	<u>(16,780)</u>	<u>98,689</u>	<u>81,909</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	962,986	(864,297)	98,689
TOTAL FUNDS	<u>962,986</u>	<u>(864,297)</u>	<u>98,689</u>

Comparatives for movement in funds

	At 1.9.23 £	Net movement in funds £	At 31.8.24 £
Unrestricted funds			
General fund	(27,050)	11,891	(15,159)
TOTAL FUNDS	<u>(27,050)</u>	<u>11,891</u>	<u>(15,159)</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	740,917	(729,026)	11,891
TOTAL FUNDS	<u>740,917</u>	<u>(729,026)</u>	<u>11,891</u>

Enchanted Wood Day Nursery Ltd

**Notes to the Financial Statements - continued
for the Year Ended 31 August 2025**

18. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.9.23 £	Net movement in funds £	At 31.8.25 £
Unrestricted funds			
General fund	(27,050)	110,580	83,530
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>(27,050)</u>	<u>110,580</u>	<u>83,530</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,703,903	(1,593,323)	110,580
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>1,703,903</u>	<u>(1,593,323)</u>	<u>110,580</u>

19. RELATED PARTY DISCLOSURES

The charity's premises are located on the grounds of The Deanes School which is part of the South East Essex Academy Trust.

Mr D. McKeown, a Trustee of The Enchanted Wood Day Nursery Ltd for part of a year, is the Headmaster of The Deanes School.

Rent paid to The Deanes School during the period totalled £2,500 (2024: £30,000).

Ms E Parsons, received remuneration of £1,955 whilst being a trustee for part of the year (2024: 43,800)

Enchanted Wood Day Nursery Ltd

**Detailed Statement of Financial Activities
for the Year Ended 31 August 2025**

	31.8.25	31.8.24
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	-	2
Other trading activities		
Fundraising events	3,949	1,841
Investment income		
Other income	5,404	(2)
Interest receivable - trading	222	59
	5,626	57
Charitable activities		
Nursery fees	506,738	513,895
Nursery fees - Government	444,063	223,347
Registration fees	2,610	1,775
	953,411	739,017
Total incoming resources	962,986	740,917
EXPENDITURE		
Charitable activities		
Wages	562,821	470,402
Social security	43,739	33,041
Pensions	11,534	9,285
Other operating leases	30,974	30,650
Rates and water	1,674	2,239
Insurance	2,016	1,310
Light and heat	15,444	15,220
Telephone	5,213	3,566
Printing, postage & stationery	1,096	773
Advertising	460	917
Extra curricular activities	525	4,904
Catering costs	55,084	52,104
Consumables, cleaning and hygiene	37,234	37,986
Staff training and welfare	14,983	7,882
Toys and learning materials	14,110	9,058
Subscriptions, licences & accreditations	1,178	2,771
Computer software costs	8,173	4,727
Travel costs	505	-
Repairs and renewals	31,231	31,129
Safeguarding costs	362	318
Donations	54	81
Bookkeeping and payroll	4,396	5,470
Legal costs	6,007	1,213
Carried forward	848,813	725,046

This page does not form part of the statutory financial statements

Enchanted Wood Day Nursery Ltd

**Detailed Statement of Financial Activities
for the Year Ended 31 August 2025**

	31.8.25	31.8.24
	£	£
Charitable activities		
Brought forward	848,813	725,046
Improvements to property	3,793	1,291
Fixtures and fittings	5,643	4,586
Computer equipment	40	153
Bank interest	-	469
	858,289	731,545
 Other		
Unexplained expenditure	-	(6,182)
 Support costs		
 Finance		
Bank charges	1,365	1,051
Hire purchase	2,031	-
	3,396	1,051
 Governance costs		
Auditors' remuneration for non audit work	2,612	2,612
	864,297	729,026
Total resources expended		
	98,689	11,891
Net income	98,689	11,891

THE ENCHANTED WOOD DAY NURSERY LIMITED

England & Wales - Charity number 1143491

Accounts

Charity registration number 1143491

Company registration number 07312557 (England and Wales)

THE ENCHANTED WOOD DAY NURSERY LIMITED
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2022
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THE ENCHANTED WOOD DAY NURSERY LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	H Johnson K McGavigan C Riley
Charity number	1143491
Company number	07312557
Registered office	The Deanes School Daws Heath Road Benfleet Essex England SS7 2TD

THE ENCHANTED WOOD DAY NURSERY LIMITED

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THE ENCHANTED WOOD DAY NURSERY LIMITED

TRUSTEES REPORT (INCLUDING DIRECTOR'S REPORT)

FOR THE YEAR ENDED 31 AUGUST 2022

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 August 2022. The trustees have adopted the provisions of 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 2019).

The charity was entered on the Register of Charities on 22 August 2011.

Objectives and activities

The Enchanted Wood Day Nursery Limited aims to provide a safe, healthy and nurturing environment for children aged 0-4 years in the local community.

- The Enchanted Wood Day Nursery acts as a resource for the local community. We offer a teachers package, where only a retainer fee is to be charged during school holidays. We have an open door policy so that parents can work in partnership with the child's key worker to ensure individual needs are met.

- The Enchanted Wood Day Nursery Limited is a training centre for Early Year Practitioners and other associated childcare courses in collaboration with other training providers. We also offer work experience opportunities for students at The Deanes Academy as well as other local schools and colleges.

- The Enchanted Wood Day Nursery Limited leases the property from The Deanes Academy. The lease has certain terms included that relate to site management.

- The Enchanted Wood Day Nursery Limited was graded "Good" in October 2019 by Ofsted. The main objective is to receive the grade of Outstanding on the next inspection.

Achievements and performance

The net incoming resources for the year amounted to £551,758. Of this £Nil was received for restricted projects. General reserves now stand at £23,711 and restricted reserves stand at £Nil.

The Nursery has provided childcare since January 2012. At the end of the period there were 103 children on roll,

Financial review

As required in the Memorandum and Articles of Association paragraph 3, in furtherance of its objects, and for no other purposes, the Company has the power to invest the monies of the Charity not immediately required for its purposes in or upon such investments, securities or property as may be thought fit, subject nevertheless to such conditions and such consents as may for the time being be imposed or required by law.

It is the aim of the Nursery to ensure that it has sufficient reserves to:

- a) enable the Nursery to continue to operate in any short term absence of funding
- b) allow the Nursery to continue to develop the services it is able to offer the local community.

In order to meet these objectives the Nursery aims to hold reserves equivalent to six months expenditure to cover any temporary shortfall in funding. The Trustees are continually monitoring this requirement.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

THE ENCHANTED WOOD DAY NURSERY LIMITED

TRUSTEES REPORT (INCLUDING DIRECTOR'S REPORT) (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2022

Plans for future periods

Looking forward the Nursery is engaged in:

1. Receiving an "Outstanding" grade with Ofstead.
2. Continuing to actively market the Nursery as a quality provider in the local area.
3. Continuing to invest in training and development of all our Early Years Practitioners.

Structure, governance and management

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

The Enchanted Wood Day Nursery Limited is a registered Charity and a Company Limited by Guarantee. The maximum liability for each member is limited to £1. As at 31 August 2022, the company had 3 members. The Enchanted Wood Day Nursery Limited is governed by its Memorandum and Articles of Association.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

H Johnson
K Mcgavigan
C Riley

The Enchanted Wood Day Nursery Limited is governed by its Trustee Board which is responsible for setting the strategic direction of the organisation and the policies of the Charity. These policies are implemented by the staff of The Enchanted Wood Day Nursery Limited. The Trustees carry the ultimate responsibility for the conduct of and for The Enchanted Wood Day Nursery Limited ensuring the Charity satisfies its legal and contractual obligations. The Trustees meet periodically and delegate the day to day operation of the organisation to senior management. A register of Trustees interests is maintained at the registered office, and is available to the public.

The Enchanted Wood Day Nursery Limited is a member of the Early Years Alliance, which provides a framework for standards and advice and casework management as well as monitoring progress against these standards.

Trustee Board members undergo induction and training on their roles and responsibilities in order to fulfil their role.

The trustees report was approved by the Board of Trustees.

K Mcgavigan
Trustee

30 November 2022

THE ENCHANTED WOOD DAY NURSERY LIMITED

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF THE ENCHANTED WOOD DAY NURSERY LIMITED

I report to the trustees on my examination of the financial statements of The Enchanted Wood Day Nursery Limited (the charity) for the year ended 31 August 2022.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of , which is one of the listed bodies.

I have completed my examination. I confirm that no 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 the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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 financial statements to be reached.

Dated:

THE ENCHANTED WOOD DAY NURSERY LIMITED

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2022

	Notes	Unrestricted funds 2022 £	Unrestricted funds 2021 £
<u>Income from:</u>			
Charitable activities	3	551,758	470,054
		<hr/>	<hr/>
<u>Expenditure on:</u>			
Charitable activities	4	595,867	493,540
		<hr/>	<hr/>
Net expenditure for the year/ Net movement in funds		(44,109)	(23,486)
Fund balances at 1 September 2021		67,820	91,306
		<hr/>	<hr/>
Fund balances at 31 August 2022		23,711	67,820
		<hr/> <hr/>	<hr/> <hr/>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

THE ENCHANTED WOOD DAY NURSERY LIMITED

BALANCE SHEET AS AT 31 AUGUST 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	8		231		846
Current assets					
Debtors	9	16,185		18,658	
Cash at bank and in hand		20,831		54,918	
		<u>37,016</u>		<u>73,576</u>	
Creditors: amounts falling due within one year	10	<u>(13,536)</u>		<u>(6,602)</u>	
Net current assets			23,480		66,974
Total assets less current liabilities			<u>23,711</u>		<u>67,820</u>
Income funds					
Unrestricted funds			23,711		67,820
			<u>23,711</u>		<u>67,820</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 August 2022.

The director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 30 November 2022

K McGavigan
Trustee

Company registration number 07312557

THE ENCHANTED WOOD DAY NURSERY LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2022

1 Accounting policies

Charity information

The Enchanted Wood Day Nursery Limited is a private company limited by guarantee incorporated in England and Wales. The registered office is The Deanes School, Daws Heath Road, Benfleet, Essex, SS7 2TD, England.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charities SORP (FRS 102), the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

1.5 Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals bases and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	10% on cost
Computers	20% on cost

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

THE ENCHANTED WOOD DAY NURSERY LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2022

1 Accounting policies

(Continued)

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Charitable activities

	2022	2021
	£	£
Nusery fees	408,629	328,321
Grants	141,679	139,648
Registration fees	1,450	2,085
	<u>551,758</u>	<u>470,054</u>

THE ENCHANTED WOOD DAY NURSERY LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2022

4 Charitable activities

	2022	2021
	£	£
Depreciation and impairment	615	4,115
Extra curricular activities	6,222	6,772
Wages	334,992	312,800
Rent and rates	32,445	30,521
Insurance	1,283	1,260
Light and heat	53,327	19,453
Telephone	1,107	1,134
Postage, stationery and advertising	9,689	5,995
Sundries	466	542
Transport	988	5,653
Consumables, hygiene and cleaning	29,690	20,309
Repairs	42,394	13,546
Food	44,128	37,874
Toys and equipment	26,659	21,794
Training	5,849	2,095
Subscriptions	581	531
Software	986	955
Legal and professional	-	420
Bank charges	744	669
	<u>592,125</u>	<u>489,928</u>
Governance costs	3,742	3,612
	<u>595,867</u>	<u>493,540</u>

5 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

6 Employees

The average monthly number of employees during the year was:

	2022	2021
	Number	Number
Staff	<u>27</u>	<u>25</u>

There were no employees whose annual remuneration was more than £60,000.

THE ENCHANTED WOOD DAY NURSERY LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2022

7 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

8 Tangible fixed assets

	Fixtures and fittings £	Computers £	Total £
Cost			
At 1 September 2021	35,000	3,073	38,073
At 31 August 2022	35,000	3,073	38,073
Depreciation and impairment			
At 1 September 2021	35,000	2,227	37,227
Depreciation charged in the year	-	615	615
At 31 August 2022	35,000	2,842	37,842
Carrying amount			
At 31 August 2022	-	231	231
At 31 August 2021	-	846	846

9 Debtors

	2022 £	2021 £
Amounts falling due within one year:		
Trade debtors	11,165	12,098
Other debtors	4,000	4,000
Prepayments and accrued income	1,020	2,560
	<u>16,185</u>	<u>18,658</u>

10 Creditors: amounts falling due within one year

	2022 £	2021 £
Other taxation and social security	4,404	-
Other creditors	5,390	3,128
Accruals and deferred income	3,742	3,474
	<u>13,536</u>	<u>6,602</u>

11 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

2022	2021
------	------

THE ENCHANTED WOOD DAY NURSERY LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2022

11 Operating lease commitments	(Continued)	
	£	£
Within one year	30,000	30,000
	<u>30,000</u>	<u>30,000</u>

12 Related party transactions

There were no disclosable related party transactions during the year (2021 - none).

THE ENCHANTED WOOD DAY NURSERY LIMITED

England & Wales - Charity number 1143491

Accounts

Charity Registration No. 1143491

Company Registration No. 07312557 (England and Wales)

THE ENCHANTED WOOD DAY NURSERY LIMITED
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2021

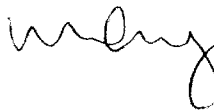
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THE ENCHANTED WOOD DAY NURSERY LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Mrs Johnson
K McGavigan
C Riley



Charity number

1143491

Company number

07312557

Registered office

The Deanes School
Daws Heath Road
Benfleet
Essex
England
SS7 2TD



THE ENCHANTED WOOD DAY NURSERY LIMITED

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THE ENCHANTED WOOD DAY NURSERY LIMITED

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 AUGUST 2021

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 August 2021. The trustees have adopted the provisions of 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 2019).

The charity was entered on the Register of Charities on 22 August 2011.

This year has been a challenging year with the continuous impacts of Covid-19. The Nursery had to close entirely for a total of 8 days due to a case of Covid-19 within the nursery.

Objectives and activities

The Enchanted Wood Day Nursery Limited aims to provide a safe, healthy and nurturing environment for children aged 0-4 years in the local community.

- The Enchanted Wood Day Nursery acts as a resource for the local community. Staff working at The Deanes Academy take advantage of its proximity to the school, and use the Nursery for their childcare provision. We offer a teachers package, where only a retainer fee is to be charged during school holidays. We have an open door policy so that parents can work in partnership with the child's key worker to ensure individual needs are met.

- The Enchanted Wood Day Nursery Limited is a training centre for Early Year Practitioners and other associated childcare courses in collaboration with other training providers. We also offer work experience opportunities for students at The Deanes Academy as well as other local schools and colleges.

- The Enchanted Wood Day Nursery Limited leases the property from The Deanes Academy. The lease has certain terms included that relate to site management.

- The Enchanted Wood Day Nursery Limited was graded "Good" in October 2019 by Ofstead. The main objective is to receive the grade of Outstanding on the next inspection.

Achievements and performance

The net incoming resources for the year amounted to £470,054. Of this £Nil was received for restricted projects. General reserves now stand at £67,820 and restricted reserves stand at £Nil.

The Nursery has provided childcare since January 2012. At the end of the period there were 125 children on roll, including 5 before and after school members.

Financial review

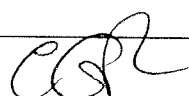
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It is the aim of the Nursery to ensure that it has sufficient reserves to:

- a) enable the Nursery to continue to operate in any short term absence of funding
- b) allow the Nursery to continue to develop the services it is able to offer the local community.

In order to meet these objectives the Nursery aims to hold reserves equivalent to six months expenditure to cover any temporary shortfall in funding. The Trustees are continually monitoring this requirement.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.



THE ENCHANTED WOOD DAY NURSERY LIMITED

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2021

Plans for future periods

Looking forward the Nursery is engaged in:

1. Receive "Outstanding" grade with Ofstead.
2. Continuing to actively market the Nursery as a quality provider in the local area.
3. Continuing to invest in training and development of all our Early Years Practitioners.

Structure, governance and management

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

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The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

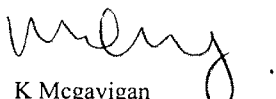
Mrs Johnson
K McGavigan
C Riley

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The Enchanted Wood Day Nursery Limited is a member of the Early Years Alliance, which provides a framework for standards and advice and casework management as well as monitoring progress against these standards.

Trustee Board members undergo induction and training on their roles and responsibilities in order to fulfil their role.

The trustees report was approved by the Board of Trustees.


K McGavigan
Trustee

4 January 2022



THE ENCHANTED WOOD DAY NURSERY LIMITED

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF THE ENCHANTED WOOD DAY NURSERY LIMITED

I report to the trustees on my examination of the financial statements of The Enchanted Wood Day Nursery Limited (the charity) for the year ended 31 August 2021.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of , which is one of the listed bodies.

I have completed my examination. I confirm that no 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 the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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 financial statements to be reached.



Dated: 4 January 2022



THE ENCHANTED WOOD DAY NURSERY LIMITED

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 AUGUST 2021

	Notes	Unrestricted funds 2021 £	Unrestricted funds 2020 £
<u>Income from:</u>			
Donations and legacies	3	-	25
Charitable activities	4	470,054	422,820
Total income		470,054	422,845
<u>Expenditure on:</u>			
Charitable activities	5	493,540	447,365
Net expenditure for the year/ Net movement in funds		(23,486)	(24,520)
Fund balances at 1 September 2020		91,306	115,826
Fund balances at 31 August 2021		67,820	91,306

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.



THE ENCHANTED WOOD DAY NURSERY LIMITED

BALANCE SHEET AS AT 31 AUGUST 2021

	Notes	2021 £	£	2020 £	£
Fixed assets					
Tangible assets	8		846		4,960
Current assets					
Debtors	9	18,658		27,223	
Cash at bank and in hand		54,918		68,478	
		<u>73,576</u>		<u>95,701</u>	
Creditors: amounts falling due within one year	10	<u>(6,602)</u>		<u>(9,355)</u>	
Net current assets			66,974		86,346
Total assets less current liabilities			<u>67,820</u>		<u>91,306</u>
Income funds					
Unrestricted funds			67,820		91,306
			<u>67,820</u>		<u>91,306</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 August 2021.

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

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 4 January 2022



K McGavigan
Trustee

Company Registration No. 07312557



THE ENCHANTED WOOD DAY NURSERY LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2021

1 Accounting policies

Charity information

The Enchanted Wood Day Nursery Limited is a private company limited by guarantee incorporated in England and Wales. The registered office is The Deanes School, Daws Heath Road, Benfleet, Essex, SS7 2TD, England.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charities SORP (FRS 102), the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

1.5 Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals bases and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	10% on cost
Computers	20% on cost



THE ENCHANTED WOOD DAY NURSERY LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2021

1 Accounting policies

(Continued)

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Total	Unrestricted funds
	2021	2020
	£	£
Donations and gifts	-	25

4 Charitable activities

	2021	2020
	£	£
Nusery fees	328,321	284,856
Grants	139,648	137,314
Registration fees	2,085	650
	<u>470,054</u>	<u>422,820</u>



THE ENCHANTED WOOD DAY NURSERY LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2021

5 Charitable activities

	2021	2020
	£	£
Depreciation and impairment	4,115	4,115
Extra Curricular activities	6,772	4,218
Wages	312,800	311,843
Rent and rates	30,521	25,814
Insurance	1,260	1,244
Light and heat	19,453	7,823
Telephone	1,134	1,684
Postage, stationery and advertising	5,995	3,788
Sundries	542	354
Transport	5,653	8,669
Consumables, hygiene and cleaning	20,309	15,097
Repairs	13,546	7,842
Food	37,874	35,488
Toys and equipment	21,794	11,316
Training	5,849	2,095
Subscriptions	581	531
Software	986	955
Legal and professional	-	420
Bank charges	744	669
	<u>489,928</u>	<u>443,965</u>
Governance costs	3,612	3,400
	<u>493,540</u>	<u>447,365</u>

6 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

7 Employees

The average monthly number of employees during the year was:

	2021	2020
	Number	Number
Staff	<u>25</u>	<u>25</u>

There were no employees whose annual remuneration was more than £60,000.



THE ENCHANTED WOOD DAY NURSERY LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2021

8 Tangible fixed assets

	Fixtures and fittings £	Computers £	Total £
Cost			
At 1 September 2020	35,000	3,073	38,073
At 31 August 2021	35,000	3,073	38,073
Depreciation and impairment			
At 1 September 2020	31,500	1,612	33,112
Depreciation charged in the year	3,500	615	4,115
At 31 August 2021	35,000	2,227	37,227
Carrying amount			
At 31 August 2021	-	846	846
At 31 August 2020	3,500	1,460	4,960

9 Debtors

	2021 £	2020 £
Amounts falling due within one year:		
Trade debtors	12,098	23,023
Other debtors	4,000	2,800
Prepayments and accrued income	2,560	1,400
	18,658	27,223

10 Creditors: amounts falling due within one year

	2021 £	2020 £
Other creditors	3,128	5,955
Accruals and deferred income	3,474	3,400
	6,602	9,355

11 Related party transactions

There were no disclosable related party transactions during the year (2020 - none).

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