

OLD SARUM NURSERY

England & Wales · Charity number 1147418

Details

Status Registered

Legal form Charitable company

Company number [07915003](#)

Registered 2012-05-23

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

Contact

Address 1 Lark Lane
Old Sarum
Salisbury
SP4 6GL

Phone 01722 330522

Email melvynearle@hotmail.com

Activities

Objects: TO ENHANCE THE DEVELOPMENT AND EDUCATION OF CHILDREN PRIMARILY UNDER STATUTORY SCHOOL AGE BY ENCOURAGING PARENTS TO UNDERSTAND AND PROVIDE FOR THE NEEDS OF THEIR CHILDREN THROUGH COMMUNITY GROUPS.

Activities: A Nursery School for 2 - 4 year olds in a new housing estate. Runs three sessions a day, 8.30 - 11.30, 11.30 - 2.30 and 2.30 - 5.30 and a breakfast club from 8.00 to 8.30. The Nursery is open from Monday to Friday during Wiltshire Schools term time.

Classification

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

Geography

- Wiltshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£134,758	£169,682	-	-
2024-08-31	£172,661	£181,822	-	-
2023-08-31	£214,725	£222,546	-	-
2022-08-31	£199,778	£172,297	-	-
2021-08-31	£220,468	£63,588	-	-
2020-08-31	£191,012	£150,442	-	-

Trustees

Name	Role	Appointed
Melvyn Earle	Chair	2018-09-01
Elizabeth Gold		2017-06-01
Kim Waters		2014-12-23
NATALIE GILLIAN MOSS B.A.		2012-01-25
Sally Loader		2018-07-01

OLD SARUM NURSERY

England & Wales - Charity number 1147418

Accounts

Unaudited financial statements
for the year ended 31 August 2025
for
Old Sarum Nursery
(company limited by guarantee)

Old Sarum Nursery
(company limited by guarantee)

Company information
for the year ended 31 August 2025

Company registration number:

07915003

Directors:

Mr M Earle
Mrs E Gold
Mrs S Loader
Mrs K Waters

Registered office:

Old Sarum Primary School
Pheasant Drive
Salisbury
Wiltshire
SP4 6GH

Old Sarum Nursery
(company limited by guarantee)

Contents page
for the year ended 31 August 2025

	Page
Directors' report	1
Accountants' report	2
Income and expenditure account	3
Balance sheet	4
Notes to the financial statements	6
Detailed income and expenditure account	9

Old Sarum Nursery
(company limited by guarantee)

Directors' report
for the year ended 31 August 2025

The directors present their report with the financial statements for the year ended 31 August 2025.

Directors

The directors shown below have held office during the period from 1 September 2024 to the date of this report.

Mr M Earle	
Mrs E Gold	
Mrs S Loader	
Mr I McLennan	(resigned 28 May 2025)
Mrs N Moss	(resigned 5 January 2026)
Mrs K Waters	

This report has been prepared in accordance with the special provisions for small companies of the Companies Act 2006.

This report was approved by the directors on and signed on their behalf by:

Old Sarum Nursery
(company limited by guarantee)

Chartered Accountants' Report to the Board of Directors for the preparation of the unaudited financial statements

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Old Sarum Nursery for the year ended 31 August 2025 which comprise the Income and expenditure account, Balance sheet and the notes to the financial statements from the company's accounting records and from information and explanations you have given us.

As a member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed within the ICAEW's regulations and guidance at <https://www.icaew.com/regulation>.

This report is made solely to the Board of Directors of Old Sarum Nursery, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the financial statements of Old Sarum Nursery and state those matters that we have agreed to state to them, as a body, in this report in accordance with ICAEW Technical Release 07/16AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Old Sarum Nursery and its Board of Directors, as a body, for our work, or for this report.

It is your duty to ensure that Old Sarum Nursery has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and deficit of Old Sarum Nursery. You consider that Old Sarum Nursery is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of Old Sarum Nursery. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

J Matthiae & Co Limited

Alveus
The Causeway
Winterslow
Salisbury
Wiltshire
SP5 1QW
United Kingdom

Date:

Old Sarum Nursery
(company limited by guarantee)

**Income and expenditure account
for the year ended 31 August 2025**

	2025	2024
	£	£
Turnover	134,758	172,661
Administrative expenses	(169,682)	(181,822)
Deficit for the financial year	<u><u>(34,924)</u></u>	<u><u>(9,161)</u></u>

Old Sarum Nursery
(company limited by guarantee)

Balance sheet
as at 31 August 2025

		2025		2024	
	Note	£	£	£	£
Fixed assets					
Tangible assets	4	-	388		388
			-		
Current assets					
Cash at bank and in hand		137,041	171,026		
		137,041		171,026	
Creditors: amounts falling due within one year		(1,034)		(483)	
Net current assets		136,007		170,543	
Total assets less current liabilities		136,007		170,931	
NET ASSETS		136,007		170,931	
Reserves					
Income and expenditure account		136,007		170,931	
TOTAL RESERVES		136,007		170,931	

The company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies for the year ended 31 August 2025.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

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

Old Sarum Nursery
(company limited by guarantee)

Balance sheet - continued
as at 31 August 2025

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

These financial statements were approved by the Board of directors and authorised for issue on and signed on its behalf by:

....., Director
Date:

Old Sarum Nursery

(company limited by guarantee)

Notes to the financial statements for the year ended 31 August 2025

1 Company information

Old Sarum Nursery is a private company registered in England and Wales. Its registered number is 07915003. The company is limited by guarantee. Its registered office is Old Sarum Primary School, Pheasant Drive, Salisbury, Wiltshire, SP4 6GH.

2 Accounting policies

Basis of preparing the financial statements

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historic cost convention.

Going concern

In preparing these financial statements, the directors have assessed whether there are any material uncertainties related to events or conditions that cast significant doubt upon the company's ability to continue as a going concern. In making this assessment, the directors take into account all available information about the future which is at least 12 months from the date that the financial statements are authorised for issue.

The directors consider that the company has adequate resources to continue in business for the foreseeable future and that it is appropriate to adopt the going concern basis in preparing the financial statements.

Turnover

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, Value Added Tax and other sales taxes.

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.

Fixed assets:

Fencing	- 10% straight line
Equipment	- 20% straight line
Computer equipment	- 33.33% straight line

Retirement benefits

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to income and expenditure in the period to which they relate.

3 Average number of employees

During the year the average number of employees was 7 (2024 - 10).

Old Sarum Nursery
(company limited by guarantee)

Notes to the financial statements - continued
for the year ended 31 August 2025

4 Tangible fixed assets

	Fixed assets £
Cost	
At 1 September 2024	13,793
At 31 August 2025	<u>13,793</u>
Depreciation	
At 1 September 2024	13,405
Charge for year	388
At 31 August 2025	<u>13,793</u>
Net book value	
At 31 August 2025	<u>-</u>
At 31 August 2024	<u>388</u>

*The detailed income and expenditure account which follows is for information purposes only.
It does not form part of the statutory financial statements.*

Old Sarum Nursery
(company limited by guarantee)

**Detailed income and expenditure account
for the year ended 31 August 2025**

	£	2025 £	£	2024 £
Turnover				
Nursery fees	12,960		22,173	
Wiltshire Council funding	121,798		150,488	
		<u>134,758</u>		<u>172,661</u>
Administrative expenses				
Rent & utilities	10,376		5,260	
Salaries	135,634		152,515	
Pensions	8,265		5,228	
Free school meal vouchers	-		1,775	
Telephone	976		1,023	
Post and stationery	1,099		940	
Advertising	2,115		585	
Travelling	-		113	
Resources	1,411		2,165	
Insurance	1,354		1,225	
Licences & subscriptions	402		622	
Repairs and maintenance	2,591		454	
Waste disposal	497		1,015	
Cleaning	-		584	
Training	328		516	
Copier leasing	507		507	
Activities	222		1,016	
Sundry expenses	1		-	
Provisions	2,692		4,513	
Skoolkit	-		67	
Accountancy	500		450	
Legal and professional	114		34	
Donations	35		-	
Staff gifts	175		25	
Depn of fencing	292		944	
Depn of equipment	96		150	
Depn of computer equipment	-		96	
		<u>(169,682)</u>		<u>(181,822)</u>
Deficit for the financial year		<u><u>(34,924)</u></u>		<u><u>(9,161)</u></u>

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

OLD SARUM NURSERY

England & Wales - Charity number 1147418

Accounts

Unaudited financial statements
for the year ended 31 August 2024
for
Old Sarum Nursery
(company limited by guarantee)

Old Sarum Nursery
(company limited by guarantee)

Company information
for the year ended 31 August 2024

Company registration number:

07915003

Directors:

Mr M Earle

Mrs E Gold

Mrs S Loader

Mr I McLennan

Mrs N Moss

Mrs K Waters

(appointed 28 February 2024)

Registered office:

Old Sarum Primary School

Pheasant Drive

Salisbury

Wiltshire

SP4 6GH

Old Sarum Nursery
(company limited by guarantee)

Contents page
for the year ended 31 August 2024

	Page
Directors' report	1
Accountants' report	2
Income and expenditure account	3
Balance sheet	4
Notes to the financial statements	6
Detailed income and expenditure account	9

Old Sarum Nursery
(company limited by guarantee)

Directors' report
for the year ended 31 August 2024

The directors present their report with the financial statements for the year ended 31 August 2024.

Directors

The directors shown below have held office during the period from 1 September 2023 to the date of this report.

Mr M Earle
Mrs E Gold
Mrs S Loader
Mr I McLennan
Mrs N Moss (appointed 28 February 2024)
Mrs K Waters

This report has been prepared in accordance with the special provisions for small companies of the Companies Act 2006.

This report was approved by the directors on 20 May 2025 and signed on their behalf by:

Mr M Earle, Director

Old Sarum Nursery
(company limited by guarantee)

Chartered Accountants' Report to the Board of Directors for the preparation of the unaudited financial statements

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Old Sarum Nursery for the year ended 31 August 2024 which comprise the Income and expenditure account, Balance sheet and the notes to the financial statements from the company's accounting records and from information and explanations you have given us.

As a member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed within the ICAEW's regulations and guidance at <https://www.icaew.com/regulation>.

This report is made solely to the Board of Directors of Old Sarum Nursery, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the financial statements of Old Sarum Nursery and state those matters that we have agreed to state to them, as a body, in this report in accordance with ICAEW Technical Release 07/16AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Old Sarum Nursery and its Board of Directors, as a body, for our work, or for this report.

It is your duty to ensure that Old Sarum Nursery has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and deficit of Old Sarum Nursery. You consider that Old Sarum Nursery is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of Old Sarum Nursery. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

J Matthiae & Co Limited

Alveus
The Causeway
Winterslow
Salisbury
Wiltshire
SP5 1QW
United Kingdom

Date: 20 May 2025

Old Sarum Nursery
(company limited by guarantee)

**Income and expenditure account
for the year ended 31 August 2024**

	2024	2023
	£	£
Turnover	172,661	214,725
Administrative expenses	(181,822)	(222,547)
Deficit for the financial year	<u><u>(9,161)</u></u>	<u><u>(7,822)</u></u>

Old Sarum Nursery
(company limited by guarantee)

Balance sheet
as at 31 August 2024

		2024		2023	
	Note	£	£	£	£
Fixed assets					
Tangible assets	4	388	1,578		
			388	1,578	
Current assets					
Cash at bank and in hand		171,026	178,978		
			171,026	178,978	
Creditors: amounts falling due within one year			(483)	(464)	
Net current assets			170,543	178,514	
Total assets less current liabilities			170,931	180,092	
NET ASSETS			170,931	180,092	
Reserves					
Income and expenditure account			170,931	180,092	
TOTAL RESERVES			170,931	180,092	

The company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies for the year ended 31 August 2024.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

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

Old Sarum Nursery

(company limited by guarantee)

Balance sheet - continued as at 31 August 2024

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

These financial statements were approved by the Board of directors and authorised for issue on 20 May 2025 and signed on its behalf by:

Mr M Earle, Director
20 May 2025

Old Sarum Nursery

(company limited by guarantee)

Notes to the financial statements for the year ended 31 August 2024

1 Company information

Old Sarum Nursery is a private company registered in England and Wales. Its registered number is 07915003. The company is limited by guarantee. Its registered office is Old Sarum Primary School, Pheasant Drive, Salisbury, Wiltshire, SP4 6GH.

2 Accounting policies

Basis of preparing the financial statements

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historic cost convention.

Going concern

In preparing these financial statements, the directors have assessed whether there are any material uncertainties related to events or conditions that cast significant doubt upon the company's ability to continue as a going concern. In making this assessment, the directors take into account all available information about the future which is at least 12 months from the date that the financial statements are authorised for issue.

The directors consider that the company has adequate resources to continue in business for the foreseeable future and that it is appropriate to adopt the going concern basis in preparing the financial statements.

Turnover

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, Value Added Tax and other sales taxes.

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.

Fixed assets:

Fencing	- 10% straight line
Equipment	- 20% straight line
Computer equipment	- 33.33% straight line

Retirement benefits

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to income and expenditure in the period to which they relate.

3 Average number of employees

During the year the average number of employees was 10 (2023 - 13).

Old Sarum Nursery
(company limited by guarantee)

Notes to the financial statements - continued
for the year ended 31 August 2024

4 Tangible fixed assets

	Fixed assets £
Cost	
At 1 September 2023	13,793
At 31 August 2024	<u>13,793</u>
Depreciation	
At 1 September 2023	12,215
Charge for year	1,190
At 31 August 2024	<u>13,405</u>
Net book value	
At 31 August 2024	<u>388</u>
At 31 August 2023	<u>1,578</u>

*The detailed income and expenditure account which follows is for information purposes only.
It does not form part of the statutory financial statements.*

Old Sarum Nursery
(company limited by guarantee)

**Detailed income and expenditure account
for the year ended 31 August 2024**

	£	2024 £	£	2023 £
Turnover				
Nursery fees	22,173		43,364	
Wiltshire Council funding	150,488		171,361	
		<u>172,661</u>		<u>214,725</u>
Administrative expenses				
Rent	5,260		7,659	
Salaries	152,515		183,274	
Pensions	5,228		6,394	
Free school meal vouchers	1,775		3,110	
Telephone	1,023		907	
Post and stationery	940		773	
Advertising	585		146	
Travelling	113		14	
Resources	2,165		6,116	
Insurance	1,225		1,168	
Licences & subscriptions	622		558	
Repairs and maintenance	454		767	
Waste disposal	1,015		969	
Cleaning	584		804	
Training	516		838	
Copier leasing	507		524	
Activities	1,016		2,310	
Sundry expenses	-		(1)	
Provisions	4,513		3,584	
Skoolkit	67		552	
Accountancy	450		550	
Companies House	34		13	
Staff gifts	25		325	
Bank charges	-		3	
Depn of fencing	944		944	
Depn of equipment	150		96	
Depn of computer equipment	96		150	
		<u>(181,822)</u>		<u>(222,547)</u>
Deficit for the financial year		<u><u>(9,161)</u></u>		<u><u>(7,822)</u></u>

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

OLD SARUM NURSERY

England & Wales - Charity number 1147418

Accounts

Report of the Directors and
Unaudited Financial Statements for the Year Ended 31 August 2023
for
Old Sarum Nursery

Old Sarum Nursery

Contents of the Financial Statements
for the Year Ended 31 August 2023

	Page
Company Information	1
Report of the Directors	2
Income Statement	3
Balance Sheet	4
Notes to the Financial Statements	5
Chartered Accountants' Report	7
Detailed Income and Expenditure Account	8

DIRECTORS:

N Moss
I McLennan
K Waters
E T Gold
S Loader
M Earle

SECRETARY:

REGISTERED OFFICE:

Old Sarum Primary School
Pheasant Drive
Old Sarum
Salisbury
Wiltshire
SP4 6GN

REGISTERED NUMBER:

07915003 (England and Wales)

ACCOUNTANTS:

J Matthiae & Co Limited
Alveus
The Causeway
Winterslow
Salisbury
Wiltshire
SP5 1QW

Old Sarum Nursery

Report of the Directors
for the Year Ended 31 August 2023

The directors present their report with the financial statements of the company for the year ended 31 August 2023.

DIRECTORS

The directors shown below have held office during the whole of the period from 1 September 2022 to the date of this report.

N Moss
K Waters
E T Gold
S Loader
M Earle

Other changes in directors holding office are as follows:

I McLennan - appointed 17 March 2023

This report has been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

ON BEHALF OF THE BOARD:

M Earle - Director

30 April 2024

Old Sarum Nursery

Income Statement
for the Year Ended 31 August 2023

	Notes	31.8.23 £	31.8.22 £
TURNOVER		214,725	199,778
Cost of sales		<u>15,672</u>	<u>10,807</u>
GROSS SURPLUS		199,053	188,971
Administrative expenses		<u>206,874</u>	<u>161,490</u>
OPERATING (DEFICIT)/SURPLUS and (DEFICIT)/SURPLUS BEFORE TAXATION		(7,821)	27,481
Tax on (deficit)/surplus		<u>-</u>	<u>-</u>
(DEFICIT)/SURPLUS FOR THE FINANCIAL YEAR		<u><u>(7,821)</u></u>	<u><u>27,481</u></u>

The notes form part of these financial statements

Balance Sheet
31 August 2023

	Notes	31.8.23 £	£	31.8.22 £	£
FIXED ASSETS					
Tangible assets	5		1,578		2,768
CURRENT ASSETS					
Cash at bank		178,978		185,584	
CREDITORS					
Amounts falling due within one year	6	463		438	
NET CURRENT ASSETS			178,515		185,146
TOTAL ASSETS LESS CURRENT LIABILITIES			180,093		187,914
RESERVES					
Income and expenditure account			180,093		187,914
			180,093		187,914

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

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2023 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which 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 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 company.

The 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 Board of Directors and authorised for issue on 30 April 2024 and were signed on its behalf by:

M Earle - Director

1. **STATUTORY INFORMATION**

Old Sarum Nursery is a private company, limited by guarantee, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

2. **ACCOUNTING POLICIES**

Basis of preparing the financial statements

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Turnover

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

Tangible fixed assets

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

Ground improvements	- 10% on cost
Equipment	- 20% on cost
Computer equipment	- 33% on cost

Taxation

Taxation is not recognised in the accounts on the grounds that Old Sarum Nursery has been confirmed by H M Revenue & Customs as a charitable company for tax purposes under reference number EW40338.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to surplus or deficit on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 13 (2022 - 11).

4. **OPERATING (DEFICIT)/SURPLUS**

The operating deficit (2022 - operating surplus) is stated after charging:

	31.8.23	31.8.22
	£	£
Depreciation - owned assets	1,190	1,622
	<u> </u>	<u> </u>

Notes to the Financial Statements - continued
for the Year Ended 31 August 2023

5. **TANGIBLE FIXED ASSETS**

	Ground improvements £	Equipment £	Computer equipment £	Totals £
COST				
At 1 September 2022 and 31 August 2023	9,438	2,650	1,705	13,793
DEPRECIATION				
At 1 September 2022	7,258	2,362	1,405	11,025
Charge for year	944	96	150	1,190
At 31 August 2023	8,202	2,458	1,555	12,215
NET BOOK VALUE				
At 31 August 2023	1,236	192	150	1,578
At 31 August 2022	2,180	288	300	2,768

6. **CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.8.23	31.8.22
	£	£
Other creditors	463	438

7. **CHARITABLE STATUS**

The company is registered as a charity under registration number 1147418.

Chartered Accountants' Report to the Board of Directors
on the Unaudited Financial Statements of
Old Sarum Nursery

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Old Sarum Nursery for the year ended 31 August 2023 which comprise the Income Statement, Balance Sheet and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed within the ICAEW's regulations and guidance at <http://www.icaew.com/en/membership/regulations-standards-and-guidance>.

This report is made solely to the Board of Directors of Old Sarum Nursery, as a body, in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Old Sarum Nursery and state those matters that we have agreed to state to the Board of Directors of Old Sarum Nursery, as a body, in this report in accordance with ICAEW Technical Release 07/16AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Old Sarum Nursery and its Board of Directors, as a body, for our work or for this report.

It is your duty to ensure that Old Sarum Nursery has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and loss of Old Sarum Nursery. You consider that Old Sarum Nursery is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of Old Sarum Nursery. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

J Matthiae & Co Limited
Alveus
The Causeway
Winterslow
Salisbury
Wiltshire
SP5 1QW

30 April 2024

Old Sarum Nursery

Detailed Income and Expenditure Account
for the Year Ended 31 August 2023

	31.8.23		31.8.22	
	£	£	£	£
Turnover				
Nursery fees	43,364		48,612	
Council funding	171,361		151,166	
	<u> </u>	214,725	<u> </u>	199,778
Cost of sales				
Materials	6,668		4,491	
Snacks	3,584		2,346	
Activities	2,310		3,970	
No description	3,110		-	
	<u> </u>	15,672	<u> </u>	10,807
GROSS SURPLUS		199,053		188,971
Expenditure				
Rent & utilities	8,628		9,074	
Salaries	183,274		137,864	
Pensions	6,394		4,400	
Telephone	907		817	
Printing, postage & stationery	773		577	
Recruitment	146		380	
Travelling	14		-	
Insurance	1,168		1,135	
Repairs and maintenance	767		122	
Subscriptions	558		436	
Cleaning	804		2,187	
Training costs	838		1,194	
Office costs	(2)		3	
Professional fees	550		425	
Legal fees	13		456	
Photocopier leasing costs	524		578	
Entertainment	325		220	
	<u> </u>	205,681	<u> </u>	159,868
		(6,628)		29,103
Finance costs				
Bank charges		3		-
		<u> </u>		<u> </u>
		(6,631)		29,103
Depreciation				
Depn of ground improvements	944		944	
Depn of equipment	96		529	
Computer equipment	150		149	
	<u> </u>	1,190	<u> </u>	1,622
NET (DEFICIT)/SURPLUS		(7,821)		27,481

This page does not form part of the statutory financial statements

Old Sarum Nursery

Non-Mandatory Notes
for the Year Ended 31 August 2023

The following data screen has been completed by user entry resulting in the relevant note appearing within the financial statements. However, it is not required in accordance with The Companies, Partnerships and Groups (Accounts and Reports) Regulations 2015.

CHARITABLE STATUS

PLEASE CHECK THAT THIS ENTRY IS CORRECT.

OLD SARUM NURSERY

England & Wales - Charity number 1147418

Accounts

Report of the Directors and
Unaudited Financial Statements for the Year Ended 31 August 2022
for
Old Sarum Nursery

Contents of the Financial Statements
for the Year Ended 31 August 2022

	Page
Company Information	1
Report of the Directors	2
Income Statement	3
Balance Sheet	4
Notes to the Financial Statements	5
Chartered Accountants' Report	7
Detailed Income and Expenditure Account	8

DIRECTORS:

N Moss
I McClennan
K Waters
E T Gold
S Loader
M Earle

SECRETARY:

REGISTERED OFFICE:

Old Sarum Primary School
Pheasant Drive
Old Sarum
Salisbury
Wiltshire
SP4 6GN

REGISTERED NUMBER:

07915003 (England and Wales)

ACCOUNTANTS:

J Matthiae & Co Limited
Alveus
The Causeway
Winterslow
Salisbury
Wiltshire
SP5 1QW

Old Sarum Nursery

Report of the Directors
for the Year Ended 31 August 2022

The directors present their report with the financial statements of the company for the year ended 31 August 2022.

DIRECTORS

The directors shown below have held office during the whole of the period from 1 September 2021 to the date of this report.

N Moss
I McClennan
K Waters
E T Gold
S Loader
M Earle

This report has been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

ON BEHALF OF THE BOARD:

M Earle - Director

30 March 2023

Old Sarum Nursery

Income Statement
for the Year Ended 31 August 2022

	Notes	31.8.22 £	31.8.21 £
TURNOVER		199,778	220,468
Cost of sales		10,807	9,340
GROSS SURPLUS		188,971	211,128
Administrative expenses		161,490	149,016
OPERATING SURPLUS and SURPLUS BEFORE TAXATION		27,481	62,112
Tax on surplus		-	-
SURPLUS FOR THE FINANCIAL YEAR		27,481	62,112

The notes form part of these financial statements

Balance Sheet
31 August 2022

	Notes	31.8.22 £	£	31.8.21 £	£
FIXED ASSETS					
Tangible assets	5		2,768		3,941
CURRENT ASSETS					
Cash at bank		185,584		156,930	
CREDITORS					
Amounts falling due within one year	6	438		438	
NET CURRENT ASSETS			185,146		156,492
TOTAL ASSETS LESS CURRENT LIABILITIES			187,914		160,433
RESERVES					
Income and expenditure account			187,914		160,433
			187,914		160,433

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

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2022 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the 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 company.

The 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 Board of Directors and authorised for issue on 30 March 2023 and were signed on its behalf by:

M Earle - Director

1. **STATUTORY INFORMATION**

Old Sarum Nursery is a private company, limited by guarantee, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

2. **ACCOUNTING POLICIES**

Basis of preparing the financial statements

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Turnover

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

Tangible fixed assets

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

Ground improvements	- 10% on cost
Equipment	- 20% on cost
Computer equipment	- 33% on cost

Taxation

Taxation is not recognised in the accounts on the grounds that Old Sarum Nursery has been confirmed by H M Revenue & Customs as a charitable company for tax purposes under reference number EW40338.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to surplus or deficit on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 11 (2021 - 10).

4. **OPERATING SURPLUS**

The operating surplus is stated after charging:

	31.8.22	31.8.21
	£	£
Depreciation - owned assets	<u>1,622</u>	<u>1,476</u>

Notes to the Financial Statements - continued
for the Year Ended 31 August 2022

5. **TANGIBLE FIXED ASSETS**

	Ground improvements £	Equipment £	Computer equipment £	Totals £
COST				
At 1 September 2021	9,438	2,650	1,256	13,344
Additions	-	-	449	449
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 August 2022	9,438	2,650	1,705	13,793
	<hr/>	<hr/>	<hr/>	<hr/>
DEPRECIATION				
At 1 September 2021	6,314	1,833	1,256	9,403
Charge for year	944	529	149	1,622
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 August 2022	7,258	2,362	1,405	11,025
	<hr/>	<hr/>	<hr/>	<hr/>
NET BOOK VALUE				
At 31 August 2022	2,180	288	300	2,768
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
At 31 August 2021	3,124	817	-	3,941
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

6. **CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

		31.8.22	31.8.21
		£	£
Other creditors		438	438
		<hr/>	<hr/>

7. **CHARITABLE STATUS**

The company is registered as a charity under registration number 1147418.

Chartered Accountants' Report to the Board of Directors
on the Unaudited Financial Statements of
Old Sarum Nursery

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Old Sarum Nursery for the year ended 31 August 2022 which comprise the Income Statement, Balance Sheet and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed within the ICAEW's regulations and guidance at <http://www.icaew.com/en/membership/regulations-standards-and-guidance>.

This report is made solely to the Board of Directors of Old Sarum Nursery, as a body, in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Old Sarum Nursery and state those matters that we have agreed to state to the Board of Directors of Old Sarum Nursery, as a body, in this report in accordance with ICAEW Technical Release 07/16AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Old Sarum Nursery and its Board of Directors, as a body, for our work or for this report.

It is your duty to ensure that Old Sarum Nursery has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of Old Sarum Nursery. You consider that Old Sarum Nursery is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of Old Sarum Nursery. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

J Matthiae & Co Limited
Alveus
The Causeway
Winterslow
Salisbury
Wiltshire
SP5 1QW

30 March 2023

Old Sarum Nursery

Detailed Income and Expenditure Account
for the Year Ended 31 August 2022

	31.8.22		31.8.21	
	£	£	£	£
Turnover				
Nursery fees	48,612		35,384	
Council funding	151,166		185,084	
	<u> </u>	199,778	<u> </u>	220,468
Cost of sales				
Materials	4,491		3,416	
Snacks	2,346		4,690	
Activities	3,970		1,234	
	<u> </u>	10,807	<u> </u>	9,340
GROSS SURPLUS		188,971		211,128
Expenditure				
Rent & utilities	9,074		10,017	
Salaries	137,864		126,292	
Pensions	4,400		4,215	
Telephone	817		918	
Printing, postage & stationery	577		961	
Recruitment	380		-	
Insurance	1,135		1,120	
Repairs and maintenance	122		103	
Subscriptions	436		387	
Cleaning	2,187		1,913	
Training costs	1,194		320	
Office costs	3		(1)	
Professional fees	425		425	
Legal fees	456		13	
Photocopier leasing costs	578		607	
Entertainment	220		250	
	<u> </u>	159,868	<u> </u>	147,540
		29,103		63,588
Depreciation				
Depn of ground improvements	944		944	
Depn of equipment	529		532	
Computer equipment	149		-	
	<u> </u>	1,622	<u> </u>	1,476
NET SURPLUS		27,481		62,112

This page does not form part of the statutory financial statements

OLD SARUM NURSERY

England & Wales - Charity number 1147418

Accounts

Report of the Directors and
Unaudited Financial Statements for the Year Ended 31 August 2021
for
Old Sarum Nursery

Contents of the Financial Statements
for the Year Ended 31 August 2021

	Page
Company Information	1
Report of the Directors	2
Income Statement	3
Balance Sheet	4
Notes to the Financial Statements	5
Chartered Accountants' Report	7
Detailed Income and Expenditure Account	8

DIRECTORS:

N Moss
I McClennan
K Waters
E T Gold
S Loader
M Earle

SECRETARY:

REGISTERED OFFICE:

Old Sarum Primary School
Pheasant Drive
Old Sarum
Salisbury
Wiltshire
SP4 6GN

REGISTERED NUMBER:

07915003 (England and Wales)

ACCOUNTANTS:

J Matthiae & Co Limited
Alveus
The Causeway
Winterslow
Salisbury
Wiltshire
SP5 1QW

Old Sarum Nursery

Report of the Directors
for the Year Ended 31 August 2021

The directors present their report with the financial statements of the company for the year ended 31 August 2021.

DIRECTORS

The directors shown below have held office during the whole of the period from 1 September 2020 to the date of this report.

N Moss
K Waters
E T Gold
S Loader
M Earle

Other changes in directors holding office are as follows:

I McClennan - appointed 7 June 2021
A C Jackson - resigned 16 September 2020

This report has been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

ON BEHALF OF THE BOARD:

N Moss - Director

27 April 2022

Old Sarum Nursery

Income Statement
for the Year Ended 31 August 2021

	Notes	31.8.21 £	31.8.20 £
TURNOVER		220,468	191,012
Cost of sales		9,340	3,884
GROSS SURPLUS		211,128	187,128
Administrative expenses		149,016	146,558
OPERATING SURPLUS and SURPLUS BEFORE TAXATION		62,112	40,570
Tax on surplus		-	-
SURPLUS FOR THE FINANCIAL YEAR		62,112	40,570

The notes form part of these financial statements

Balance Sheet
31 August 2021

	Notes	31.8.21 £	£	31.8.20 £	£
FIXED ASSETS					
Tangible assets	5		3,941		4,934
CURRENT ASSETS					
Cash at bank		156,930		93,800	
CREDITORS					
Amounts falling due within one year	6	438		413	
NET CURRENT ASSETS			156,492		93,387
TOTAL ASSETS LESS CURRENT LIABILITIES			160,433		98,321
RESERVES					
Income and expenditure account			160,433		98,321
			160,433		98,321

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

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2021 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the 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 company.

The 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 Board of Directors and authorised for issue on 27 April 2022 and were signed on its behalf by:

N Moss - Director

1. **STATUTORY INFORMATION**

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2. **ACCOUNTING POLICIES**

Basis of preparing the financial statements

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Turnover

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

Tangible fixed assets

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

Ground improvements	- 10% on cost
Equipment	- 20% on cost
Computer equipment	- 33% on cost

Taxation

Taxation is not recognised in the accounts on the grounds that Old Sarum Nursery has been confirmed by H M Revenue & Customs as a charitable company for tax purposes under reference number EW40338.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to surplus or deficit on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 10 (2020 - 10).

4. **OPERATING SURPLUS**

The operating surplus is stated after charging:

	31.8.21	31.8.20
	£	£
Depreciation - owned assets	1,476	1,377
	<u> </u>	<u> </u>

Notes to the Financial Statements - continued
for the Year Ended 31 August 2021

5. **TANGIBLE FIXED ASSETS**

	Ground improvements £	Equipment £	Computer equipment £	Totals £
COST				
At 1 September 2020	9,438	2,167	1,256	12,861
Additions	-	483	-	483
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 August 2021	9,438	2,650	1,256	13,344
	<hr/>	<hr/>	<hr/>	<hr/>
DEPRECIATION				
At 1 September 2020	5,370	1,301	1,256	7,927
Charge for year	944	532	-	1,476
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 August 2021	6,314	1,833	1,256	9,403
	<hr/>	<hr/>	<hr/>	<hr/>
NET BOOK VALUE				
At 31 August 2021	3,124	817	-	3,941
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
At 31 August 2020	4,068	866	-	4,934
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

6. **CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.8.21	31.8.20
	£	£
Other creditors	438	413
	<hr/>	<hr/>

7. **CHARITABLE STATUS**

The company is registered as a charity under registration number 1147418.

Chartered Accountants' Report to the Board of Directors
on the Unaudited Financial Statements of
Old Sarum Nursery

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Old Sarum Nursery for the year ended 31 August 2021 which comprise the Income Statement, Balance Sheet and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed within the ICAEW's regulations and guidance at <http://www.icaew.com/en/membership/regulations-standards-and-guidance>.

This report is made solely to the Board of Directors of Old Sarum Nursery, as a body, in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Old Sarum Nursery and state those matters that we have agreed to state to the Board of Directors of Old Sarum Nursery, as a body, in this report in accordance with ICAEW Technical Release 07/16AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Old Sarum Nursery and its Board of Directors, as a body, for our work or for this report.

It is your duty to ensure that Old Sarum Nursery has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of Old Sarum Nursery. You consider that Old Sarum Nursery is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of Old Sarum Nursery. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

J Matthiae & Co Limited
Alveus
The Causeway
Winterslow
Salisbury
Wiltshire
SP5 1QW

27 April 2022

Old Sarum Nursery

Detailed Income and Expenditure Account
for the Year Ended 31 August 2021

	31.8.21		31.8.20	
	£	£	£	£
Turnover				
Nursery fees	35,384		36,813	
Council funding	185,084		154,199	
	<u> </u>	220,468	<u> </u>	191,012
Cost of sales				
Materials	3,416		1,931	
Snacks	4,690		1,773	
Activities	1,234		180	
	<u> </u>	9,340	<u> </u>	3,884
GROSS SURPLUS		211,128		187,128
Expenditure				
Rent & utilities	10,017		5,266	
Salaries	126,292		128,847	
Pensions	4,215		4,427	
Telephone	918		869	
Printing, postage & stationery	961		866	
Recruitment	-		16	
Insurance	1,120		1,089	
Repairs and maintenance	103		10	
Subscriptions	387		462	
Cleaning	1,913		1,540	
Training costs	320		840	
Office costs	(1)		(1)	
Professional fees	425		325	
Legal fees	13		13	
Photocopier leasing costs	607		418	
Entertainment	250		194	
	<u> </u>	147,540	<u> </u>	145,181
		<u> </u>		<u> </u>
		63,588		41,947
Depreciation				
Depn of ground improvements	944		944	
Depn of equipment	532		433	
	<u> </u>	1,476	<u> </u>	1,377
NET SURPLUS		<u> </u>	<u> </u>	<u> </u>
		62,112		40,570

Old Sarum Nursery

Non-Mandatory Notes
for the Year Ended 31 August 2021

The following data screen has been completed by user entry resulting in the relevant note appearing within the financial statements. However, it is not required in accordance with The Companies, Partnerships and Groups (Accounts and Reports) Regulations 2015.

CHARITABLE STATUS

PLEASE CHECK THAT THIS ENTRY IS CORRECT.