

The Charity Registration Number is :- 1153838

St Cuthbert's Old School Nursery

Report and Unaudited Accounts

31 March 2021

St Cuthbert's Old School Nursery

Report and accounts for the year ended 31 March 2021

Contents

	Page
Charity information	1
Trustees' Annual Report	1
Statement of trustees' responsibilities	5
Independent Examiners' report	7
<i>Funds Statements:-</i>	
Statement of Financial Activities	8
Statement of Financial Activities - Prior Year statement	9
Movements in funds	10
Balance sheet	11
Notes to the accounts	12

St Cuthbert's Old School Nursery

Trustees' Annual Report for the year ended 31 March 2021

The Trustees present their Report and Accounts for the year ended 31 March 2021.

Reference and administrative details

The charity name.

The legal name of the charity is:- St Cuthbert's Old School Nursery

The charity's areas operation and UK charitable registration.

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1153838

Legal structure of the charity

The governing document of the charity is the constitution of the CIO as approved by the Charity Commission in England & Wales (CCEW) .

The Governing Document is dated 17 September 2013

The trustees are all individuals.

The principal operating address of the charity is:-

Councillor Lane
Cheadle, Cheshire
SK8 2BY

The Trustees in office on the date the report was approved were:-

Rev J.E.M Newman (Chair)
Mr J.L Berry (Secretary)
Mr P Newsome (Treasurer)
Dr L.A Campbell
Mrs M T Breslin

St Cuthbert's Old School Nursery

Trustees' Annual Report for the year ended 31 March 2021

Objects and activities of the charity

The purposes of the charity as set out in its governing document.

The Nursery is run with the objective of providing a high standard of early year's education with a Christian ethos and is successful in creating a happy and loving atmosphere in which children can thrive and be prepared for entry into school education.

The trustees have taken note of the Commission's guidance on public benefit and regard the provision of high quality nursery education to the local community as meeting this requirement. In particular, the Nursery is able to take special needs children and is widely used by the Stockport Portage Team.

The nursery naturally covers all faiths in its programme, but maintains its Christian ethos with visits to church for short child friendly services (to which parents are invited) at Harvest, Christmas, Easter and for a Leaver's Service at the end of the year.

The main achievements and performance of the charity during the year.

The Nursery opening hours are:

Mondays 09:00-12:00
Tuesdays 09:00- 15:00
Wednesdays 09:00-15.00
Thursdays 09:00-15:00
Fridays 09:00-15:00

As at 31/03/2020 there were 29 children on our register, a drop from the 39 last year; the numbers were reduced to make the management of Covid restrictions easier. Three of our children have Special Educational Needs.

All our children receive Government funding, 2 of the special needs children receive extra funding amounting to £576 in total.

St Cuthbert's Old School Nursery

Trustees' Annual Report for the year ended 31 March 2021

Covid had a major impact on the operation of the Nursery, as well as the reduction in numbers, we had to introduce bubbles, initially provide our own PPE, pay for a deep clean and incur additional regular cleaning costs. We are fortunate the Parents fully cooperated with us in this.

Our Parent Representative recently had her third child, and we are supporting her with a free session for her daughter.

Our staffing level remains at 10.

Activities undertaken by the Nursery included;

The Covid pandemic has effectively prevented any special activities during the year, in particular we had no services in church.

Staff:

Our clerical volunteer, Beryl Milward was unable to continue due to Covid and her absence has been covered by the Treasurer.

In recognition of the extra burdens caused by Covid, the staff have been given Marks and Spencer vouchers.

Future Plans

The impact of Covid, and the demands it makes on Nursery operation are still unclear. As the Government Road Map unfolds we will return to our normal way of working as soon as it is safe to do so.

Buildings and Maintenance

We have equipped one of our rooms with sensory lights to provide a quiet space which is particularly beneficial for our Special Needs children.

St Cuthbert's Old School Nursery

Trustees' Annual Report for the year ended 31 March 2021

Structure, governance and management of the charity

How the charity makes decisions and how decisions are delegated.

The Nursery operates under the auspices of St Cuthbert's Church which itself is part of the Parish of St Mary's (Cheadle). The nursery premises are in a former Victorian school which is owned by the Parish of St Mary's.

J.E.M Newman is ex-officio as minister of St Cuthbert's Church

L.A Campbell is ex-officio as churchwarden of St Cuthbert's Church

P Newsome and J.L Berry were appointed by the Parochial Council of St Mary's on fixed terms.

M.T Breslin is a joint manager of the Nursery and the Ofsted nominated person appointed by the Parochial Council of St Mary's for her period as manager.

Mrs Breslin is paid for her role as manager. Her appointment was on the direction of Ofsted and she receives no financial benefits from her trusteeship.

The other trustees are unpaid and receive no financial benefit from their position.

The Trustees meet at least three times per year and take an oversight on the operation of the nursery, finances, strategy, staffing levels and building maintenance issues.

The day to day operation of the nursery is under the supervision of joint managers - Mrs M.T Breslin and Mrs W Hoole.

Financial review

The charity's financial position at the end of the year ended 31 March 2021

The financial position of the charity at 31 March 2021 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2021	2020
	£	£
Net expenditure	<u>(4,240)</u>	<u>(6,659)</u>
Unrestricted Revenue Funds available for the general purposes of the charity	159,324	163,564
Total Funds	<u>159,324</u>	<u>163,564</u>

Financial review of the position at the reporting date, 31 March 2021 .

During the financial year 2020-2021 total receipts were £95,908 with an expenditure of £100,148 giving a net expenditure of £4,240, a slight improvement on last year.

Current net assets at the year-end were £58,790 comfortably above our reserve figure of £25,000

St Cuthbert's Old School Nursery

Trustees' Annual Report for the year ended 31 March 2021

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations.

Independent Examiner

Eric Langer BSc FCA

Chartered Accountant

8-10 Gatley Road

Cheadle

Cheshire

SK8 1PY

Statement of Trustees's Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP).

In particular, charity law requires the Trustees, if they prepare accounts on an accruals basis, to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Trustees are required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

St Cuthbert's Old School Nursery

Trustees' Annual Report for the year ended 31 March 2021

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

This report was approved by the board of trustees on 19/08/2021

John L Berry

J L Berry
Trustee

St Cuthbert's Old School Nursery

Report of the Independent Examiner to the Trustees of St Cuthbert's Old School Nursery (the CIO)

I report to the trustees on my examination of the accounts of the CIO for the year ended 31 March 2021.

Respective responsibilities of the Trustees and the Independent Examiner

As the charity trustees of the CIO you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

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

Independent Examiner's Statement

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

accounting records were not kept in respect of the CIO as required by section 130 of the

Act; or

the accounts do not accord with those records; or

the accounts do not comply with the applicable requirements concerning the form and

content of accounts set out in the Charities (Accounts and Reports) Regulations 2008

other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

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



Eric Langer BSc FCA - Independent Examiner

Chartered Accountant
8-10 Gatley Road
Cheadle
Cheshire
SK8 1PY

This report was signed on 22 August 2021

St Cuthbert's Old School Nursery - Statement of Financial Activities for the year ended 31 March 2021

Statement of Financial Activities for the year ended 31 March 2021

	SORP Ref	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Income & Endowments from:					
Charitable activities	A2	95,708	-	95,708	99,383
Total income	A	95,908	-	95,908	99,383
Expenditure on:					
Charitable activities	B2	100,148	-	100,148	106,042
Total expenditure	B	100,148	-	100,148	106,042
Net expenditure for the year		(4,240)	-	(4,240)	(6,659)
Net income after transfers	A-B-C	(4,240)	-	(4,240)	(6,659)
Net movement in funds		(4,240)	-	(4,240)	(6,659)
Reconciliation of funds:-	E				
Total funds brought forward		163,564	-	163,564	170,223
Total funds carried forward		159,324	-	159,324	163,564

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

All the prior year transactions were unrestricted items, and no further analysis is required

All activities derive from continuing operations

The notes attached on pages 12 to 19 form an integral part of these accounts.

St Cuthbert's Old School Nursery - Statement of Financial Activities for the year ended 31 March 2021

	SORP Ref	Prior Year Unrestricted Funds 2020 £	Prior Year Restricted Funds 2020 £	Prior Year Total Funds 2020 £
Income & Endowments from:				
Charitable activities	A2	99,383	-	99,383
Total income	A	<u>99,383</u>	<u>-</u>	<u>99,383</u>
Expenditure on:				
Charitable activities	B2	106,042	-	106,042
Total expenditure	B	<u>106,042</u>	<u>-</u>	<u>106,042</u>
Net expenditure for the year		(6,659)	-	(6,659)
Net income after transfers		<u>(6,659)</u>	<u>-</u>	<u>(6,659)</u>
Net movement in funds		<u>(6,659)</u>	<u>-</u>	<u>(6,659)</u>
Reconciliation of funds:-	E			
Total funds brought forward		170,223	-	170,223
Total funds carried forward		<u>163,564</u>	<u>-</u>	<u>163,564</u>

All activities derive from continuing operations

St Cuthbert's Old School Nursery - Resources applied in the year ended 31 March 2021 towards fixed assets for Charity use:-

	2021 £	2020 £
Funds generated in the year as detailed in the SOFA	(4,240)	(6,659)
Net resources available to fund charitable activities	<u>(4,240)</u>	<u>(6,659)</u>

The notes attached on pages 12 to 19 form an integral part of these accounts.

St Cuthbert's Old School Nursery - Statement of Financial Activities for the year ended 31 March 2021

Movements in revenue and capital funds for the year ended 31 March 2021

Revenue accumulated funds

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Last year Total Funds 2020 £
Accumulated funds brought forward	163,564	-	163,564	170,223
Recognised gains and losses before transfers	(4,240)	-	(4,240)	(6,659)
	159,324	-	159,324	163,564
Closing revenue funds	159,324	-	159,324	163,564

Summary of funds

	Unrestricted and Designated funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Last Year Total Funds 2020 £
Revenue accumulated funds	159,324	-	159,324	163,564

The notes attached on pages 12 to 19 form an integral part of these accounts.

St Cuthbert's Old School Nursery - Balance Sheet as at 31 March 2021

		SORP		
	Note	Ref	2021	2020
			£	£
Fixed assets		A		
Tangible assets	8	A2	100,534	106,397
Current assets		B		
Debtors	9	B2	613	348
Cash at bank and in hand		B4	60,894	58,447
Total current assets			<u>61,507</u>	<u>58,795</u>
Creditors: amounts falling due within one year	10	C1	<u>(2,717)</u>	<u>(1,628)</u>
Net current assets			58,790	57,167
The total net assets of the charity			<u>159,324</u>	<u>163,564</u>

The total net assets of the charity are funded by the funds of the charity, as follows:-

Unrestricted Funds

Unrestricted Revenue Funds	14	D3	159,324	163,564
Total charity funds			<u>159,324</u>	<u>163,564</u>

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

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

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 7.

The Trustees are satisfied that, although the charity is not registered under the Companies Acts, if it were so registered, it would be eligible to prepare accounts in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.

Phil Newsome

P Newsome
Trustee

Approved by the board of trustees on 30/07/2021

The notes attached on pages 12 to 19 form an integral part of these accounts.

Notes to the Accounts for the year ended 31 March 2021

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and 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), Charities SORP (FRS102), as amended by Update Bulletin 1.

The accounts have been prepared in accordance with applicable charity law in England this being the Charities Act 2011 and SI 2008/629 (Charities Accounting and Reporting Regulations) and, pending the making of replacement Regulations specific to Charities SORP (FRS102) in accordance with Reg.8(4)(d) of SI 2008/629, the charity trustees have departed from the requirement of Reg.8(5) by following Charities SORP (FRS102) instead of Charities SORP (FRSSE) to the extent necessary to give a true and fair view in the circumstances.

The charity constitutes a public benefit entity as defined by FRS102.

The charity is a charitable incorporated organisation registered in England. The principal address of the charity is Councillor Lane, Cheadle, Cheshire, SK8 2BY.

Going Concern

The Trustees are satisfied that, at the time of approving the financial statements, it is appropriate to adopt the going concern basis in preparing the financial statements.

Policies relating to categories of income and income recognition.

Nature of income and recognition

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of donations and is included in full in the statement of financial activities when receivable.

Grants, including grants for the purchase of fixed assets, are recognised in full in the statement of financial activities in the year in which they are receivable.

Policies relating to expenditure on goods and services provided to the charity.

Recognition of liabilities and expenditure

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated.

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

St Cuthbert's Old School Nursery

Notes to the Accounts for the year ended 31 March 2021

Policies relating to assets, liabilities and provisions and other matters.

Tangible fixed assets

Tangible fixed assets are measured at their original cost value, or subsequent revaluation, or if donated, as described above. Cost value includes all costs expended in bringing the asset into its intended working condition.

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual over their estimated useful lives.

Leasehold improvements 4 % straight line

Financial instruments including cash and bank balances

Cash held by the charity is included at the amount actually held and counted at the year end. Bank balances, whether in credit or overdrawn, are shown at the amounts properly reconciled to the bank statements.

Pensions - defined contribution schemes

The company operates a defined contribution pension scheme. Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the scheme.

2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

3 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

4 Net (deficit)/surplus before tax in the financial year

	2021 £	2020 £
The net (deficit)/surplus before tax in the financial year is stated after charging:-		
Depreciation of owned fixed assets	5,863	5,863
Trustees' remuneration	9,238	7,758
Pension costs	892	985

5 Staff costs and emoluments

Salary costs

	2021 £	2020 £
Gross Salaries excluding trustees and key management personnel	68,611	74,491
Employer's operating costs of defined contribution pension schemes	892	985
Trustees' Remuneration as detailed in note 7	9,238	7,758
Other benefits paid to trustees, as detailed in note 7	90	48
Total salaries, wages and related costs	78,831	83,282

St Cuthbert's Old School Nursery

Notes to the Accounts for the year ended 31 March 2021

Numbers of full time employees or full time equivalents

	2021	2020
The average number of total staff employed in the year was	9	11

The details of remuneration paid to trustees is shown in note 7

No employees received emoluments (excluding pension costs) in excess of £60,000 per annum.

	No	No
<i>Numbers of such staff to whom benefits are accruing :-</i>		
Under money purchase pension schemes	6	5
	6	5

6 Defined contribution pension schemes

The charity operates a defined contribution pension scheme, the costs of which are shown above.

Any liabilities and assets associated with the scheme are shown under debtors and creditors.

7 Remuneration and payments to Trustees and persons connected with them

	2021 £	2020 £
<i>Remuneration payable to trustees or connected persons</i>		
Mrs M.T Breslin	9,238	7,758
Total remuneration	9,238	7,758

Mrs Breslin, the nursery manager, has been an employee since September 1996. She was appointed as a trustee in April 2016 on the direction of Ofsted. In addition to salary she also receives employer pension contributions.

	2021 £	2020 £
<i>Pension payments relating to trustees or connected persons</i>		
Mrs M.T Breslin	90	48
	90	48

St Cuthbert's Old School Nursery

Notes to the Accounts for the year ended 31 March 2021

8 Tangible fixed assets

	Land and Buildings	Total
	£	£
Cost		
At 1 April 2020	146,563	146,563
At 31 March 2021	146,563	146,563
Depreciation		
At 1 April 2020	40,166	40,166
Charge for the year	5,863	5,863
At 31 March 2021	46,029	46,029
Net book value		
At 31 March 2021	100,534	100,534
At 31 March 2020	106,397	106,397

9 Debtors

	2021	2020
	£	£
Prepayments and accrued income	613	348
	613	348

10 Creditors: amounts falling due within one year

	2021	2020
	£	£
Accruals	1,779	1,628
PAYE, NIC VAT and other taxes	938	-
	2,717	1,628

11 Income and Expenditure account summary

	2021	2020
	£	£
At 1 April 2020	163,564	170,223
Loss after tax for the year	(4,240)	(6,659)
At 31 March 2021	159,324	163,564

12 No related party transactions

There were no transactions with related parties in the year, except with regard to trustees' remuneration, which is fully disclosed in notes above.

Notes to the Accounts for the year ended 31 March 2021

13 Particulars of how particular funds are represented by assets and liabilities

<i>At 31 March 2021</i>	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Tangible Fixed Assets	100,534	-	-	100,534
Current Assets	61,507	-	-	61,507
Current Liabilities	(2,717)	-	-	(2,717)
	159,324	-	-	159,324

<i>At 1 April 2020</i>	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Tangible Fixed Assets	106,397	-	-	106,397
Current Assets	58,795	-	-	58,795
Current Liabilities	(1,628)	-	-	(1,628)
	163,564	-	-	163,564

14 Change in total funds over the year as shown in Note 13 , analysed by individual funds

	Funds brought forward from 2020	Movement in funds in 2021 See Note 15	Transfers between funds in 2021	Funds carried forward to 2022
	£	£	£	£
<i>Unrestricted and designated funds:-</i>				
Unrestricted Revenue Funds	163,564	(4,240)	-	159,324
Total unrestricted and designated funds	163,564	(4,240)	-	159,324
Total charity funds	163,564	(4,240)	-	159,324

15 Analysis of movements in funds over the year as shown in Note 14

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2021	2021	2021	2021
	£	£	£	£
<i>Unrestricted and designated funds:-</i>				
Unrestricted Revenue Funds	95,908	(100,148)	-	(4,240)
	95,908	(100,148)	-	(4,240)

16 The purposes for which the funds as detailed in note 14 are held by the charity are:-

Unrestricted and designated funds:-

Unrestricted Revenue Funds

These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and, subject to charity legislation, are free from all restrictions on their use.

17 Ultimate controlling party

St Cuthbert's Nursery is a charitable incorporated organisation.

Members are not liable to make any contributions in the event of it being wound up.

St Cuthbert's Old School Nursery

Detailed analysis of income and expenditure for the year ended 31 March 2021 as required by the SORP 2015

This analysis is classsified by conventional nominal descriptions and not by activity.

18 Income from charitable activities - Trading Activities

	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Primary purpose and ancillary trading				
SMBC Grant	86,855	-	86,855	90,053
SMBC Special Fees	1,153	-	1,153	-
Parents Fees	7,700	-	7,700	9,330
Total Primary purpose and ancillary trading	95,708	-	95,708	99,383

19 Total Income from charitable activities

	Current year Unrestricted Funds £ 2021	Current year Restricted Funds £ 2021	Current year Total Funds £ 2021	Prior Year Total Funds £ 2020
Total income from charitable trading	95,708	-	95,708	99,383
Total from charitable activities A2	95,708	-	95,708	99,383

All the income in the prior year was unrestricted.

20 Expenditure on charitable activities - Direct spending

	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Gross wages and salaries - charitable activities	68,611	-	68,611	74,491
Defined contribution pension costs - charitable activities	892	-	892	985
Total direct spending B2a	69,503	-	69,503	75,476

Detailed analysis of income and expenditure for the year ended 31 March 2021 as required by the SORP 2015

21 Expenditure on charitable activities - Charitable trading

	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
<i>Reallocated from support costs</i>	20,519	-	20,519	21,980
Total charitable trading costs B2b	20,519	-	20,519	21,980

22 Support costs for charitable activities

	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
<i>Premises Expenses</i>				
Water, heat and light	2,492	-	2,492	2,773
Cleaning	2,336	-	2,336	695
Buildings and grounds maintenance	2,684	-	2,684	2,511
<i>Administrative overheads</i>				
Telephone	964	-	964	1,032
Postage and stationery	231	-	231	242
Insurance	230	-	230	419
Sundry expenses	1,263	-	1,263	2,541
Xmas Party	200	-	200	794
Gratuities	298	-	298	279
Equipment repairs and renewals	2,453	-	2,453	2,592
Photographs	41	-	41	171
Craft Materials	400	-	400	690
Refreshments	458	-	458	772
<i>Professional fees paid to the Auditor or Independent Examiner in addition to audit and examination fees</i>				
As detailed in Note 23	606	-	606	606
<i>Financial costs</i>				
Depreciation & Amortisation in total for	5,863	-	5,863	5,863
Support costs before reallocation	20,519	-	20,519	21,980
<i>Less support costs reallocated to specific activities</i>				
To charitable trading costs	(20,519)	-	(20,519)	(21,980)

St Cuthbert's Old School Nursery

Detailed analysis of income and expenditure for the year ended 31 March 2021 as required by the SORP 2015

23 Other Expenditure - Governance costs

	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Independent Examiner's fees	798	-	798	780
Trustees' remuneration	9,238	-	9,238	7,758
Trustees Defined contribution pension	90	-	90	48
Total Governance costs	10,126	-	10,126	8,586

Professional fees paid to the Auditor or Independent Examiner in addition to audit and examination fees

			2021 £	2020 £
Tax advisory fees	606	-	606	606
Total additional fees included in support costs at Note 22	606	-	606	606

24 Total Charitable expenditure

		Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Total direct spending	B2a	69,503	-	69,503	75,476
Total charitable trading costs	B2b	20,519	-	20,519	21,980
Total Governance costs	B2e	10,126	-	10,126	8,586
Total charitable expenditure	B2	100,148	-	100,148	106,042

All the expenditure in the prior year was unrestricted.