

The Charity Registration Number is :- 1153838

St Cuthbert's Old School Nursery

Report and Unaudited Accounts

31 March 2023

St Cuthbert's Old School Nursery

Report and accounts for the year ended 31 March 2023

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St Cuthbert's Old School Nursery

Trustees' Annual Report for the year ended 31 March 2023

The Trustees present their Report and Accounts for the year ended 31 March 2023.

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 I Chidlow (Chair) - appointed 1 September 2023
Miss J L Davids (Treasurer)
Mrs C Salisbury - appointed 13 September 2022
Mr M Cheal - appointed 27 January 2023
Mrs L Gardener - appointed 5 July 2023

The following persons served as Trustees during the year ended 31 March 2023 :-

The trustees who served as a trustee in the reporting period, and, if applicable, their dates of appointment or resignation during the year were:-.

Name

Rev J.E.M Newman (Chair) - resigned 31 August 2023
Mrs M T Breslin - resigned 31 August 2023
Dr L.A Campbell - resigned 13 September 2022

St Cuthbert's Old School Nursery

Trustees' Annual Report for the year ended 31 March 2023

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 31/03/2023 there were 36 children on our register, 5 more than the 31 last year. 5 children are being observed, assessed and supported by our SEND advisory team. 27 children received Government funding.

We have a new Parent Representative this year.

Our staffing level remains at 10.

Activities undertaken by the Nursery included;

We were able to hold our usual services and activities within the school and at St Cuthbert's Church.

We have visited the local Senior Residential Home to sing for the residents.

Staff:

The Church Treasurer, a Trustee, has continued to act as Treasurer to the Nursery. Staff have completed Module 1 (Understanding Child Development and the Early Years) of the DfE Early Years and Child Development free online training courses. 6 staff completed a Paediatric First Aid course We have one NVQ Level 3 student who attends the setting on placement 3 days a week.

Future Plans

We continue to invite more outside agencies, visitors and guest speakers to support our children and families. In September 2023 we will have a new Chair of Trustees, a new Nursery Manager and change of OFSTED appointed person.

Buildings and Maintenance

There have been no significant building changes throughout the last year, apart from routine and necessary maintenance work.

St Cuthbert's Old School Nursery

Trustees' Annual Report for the year ended 31 March 2023

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 are held in trust by the rector and churchwardens of Cheadle Parish Church.

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

C. Salisbury is ex-officio as churchwarden of St Cuthbert's Church

J.L Davids was 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 2023

The financial position of the charity at 31 March 2023 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2023	2022
	£	£
Net income/(expenditure)	<u>3,708</u>	<u>(7,069)</u>
Unrestricted Revenue Funds available for the general purposes of the charity	155,963	152,255
Total Funds	<u>155,963</u>	<u>152,255</u>

Financial review of the position at the reporting date, 31 March 2023 .

During the financial year 2022-2023 total receipts were £104,064 with an expenditure of £100,356 giving a net income of £3,708.

Current net assets at the year-end were £67,154 comfortably above our reserve figure of £31,000

St Cuthbert's Old School Nursery

Trustees' Annual Report for the year ended 31 March 2023

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 2023

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.

30/01/2024

This report was approved by the board of trustees on



Miss J L Davids
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 2023.

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 ...31 January 2024.....

St Cuthbert's Old School Nursery - Statement of Financial Activities for the year ended 31 March 2023

Statement of Financial Activities for the year ended 31 March 2023

	SORP Ref	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Income & Endowments from:					
Donations & Legacies	A1	147	-	147	-
Charitable activities	A2	103,823	-	103,823	86,962
Investments	A4	94	-	94	-
Total income	A	104,064	-	104,064	86,962
Expenditure on:					
Charitable activities	B2	100,356	-	100,356	94,031
Total expenditure	B	100,356	-	100,356	94,031
Net income/(expenditure) for the year		3,708	-	3,708	(7,069)
Net income after transfers	A-B-C	3,708	-	3,708	(7,069)
Net movement in funds		3,708	-	3,708	(7,069)
Reconciliation of funds:-					
	E				
Total funds brought forward		152,255	-	152,255	159,324
Total funds carried forward		155,963	-	155,963	152,255

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 11 to 18 form an integral part of these accounts.

St Cuthbert's Old School Nursery - Statement of Financial Activities for the year ended 31 March 2023

	SORP Ref	Prior Year Unrestricted Funds 2022 £	Prior Year Restricted Funds 2022 £	Prior Year Total Funds 2022 £
Income & Endowments from:				
Charitable activities	A2	86,962	-	86,962
Total income	A	<u>86,962</u>	<u>-</u>	<u>86,962</u>
Expenditure on:				
Charitable activities	B2	94,031	-	94,031
Total expenditure	B	<u>94,031</u>	<u>-</u>	<u>94,031</u>
Net expenditure for the year		(7,069)	-	(7,069)
Net income after transfers		<u>(7,069)</u>	<u>-</u>	<u>(7,069)</u>
Net movement in funds		<u>(7,069)</u>	<u>-</u>	<u>(7,069)</u>
Reconciliation of funds:-	E			
Total funds brought forward		159,324	-	159,324
Total funds carried forward		<u>152,255</u>	<u>-</u>	<u>152,255</u>

All activities derive from continuing operations

St Cuthbert's Old School Nursery - Resources applied in the year ended 31 March 2023 towards fixed assets for Charity use:-

	2023 £	2022 £
Funds generated in the year as detailed in the SOFA	3,708	(7,069)
Net resources available to fund charitable activities	<u>3,708</u>	<u>(7,069)</u>

The notes attached on pages 11 to 18 form an integral part of these accounts.

St Cuthbert's Old School Nursery - Statement of Financial Activities for the year ended 31 March 2023

Movements in revenue and capital funds for the year ended 31 March 2023

Revenue accumulated funds

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Last year Total Funds 2022 £
Accumulated funds brought forward	152,255	-	152,255	159,324
Recognised gains and losses before transfers	3,708	-	3,708	(7,069)
	155,963	-	155,963	152,255
Closing revenue funds	155,963	-	155,963	152,255

Summary of funds

	Unrestricted and Designated funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Last Year Total Funds 2022 £
Revenue accumulated funds	155,963	-	155,963	152,255

The notes attached on pages 11 to 18 form an integral part of these accounts.

St Cuthbert's Old School Nursery - Balance Sheet as at 31 March 2023

		SORP		
	Note	Ref	2023	2022
			£	£
Fixed assets		A		
Tangible assets	8	A2	88,809	94,672
Current assets		B		
Debtors	9	B2	356	259
Cash at bank and in hand		B4	68,682	59,569
Total current assets			<u>69,038</u>	<u>59,828</u>
Creditors: amounts falling due within one year	10	C1	<u>(1,884)</u>	<u>(2,245)</u>
Net current assets			67,154	57,583
The total net assets of the charity			<u>155,963</u>	<u>152,255</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	155,963	152,255
Total charity funds			<u>155,963</u>	<u>152,255</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 6.

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.



Miss J L Davids

Trustee

30/01/2024

Approved by the board of trustees on

The notes attached on pages 11 to 18 form an integral part of these accounts.

Notes to the Accounts for the year ended 31 March 2023

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 2023

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 value 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 surplus before tax in the financial year

	2023 £	2022 £
The net surplus before tax in the financial year is stated after charging:-		
Depreciation of owned fixed assets	5,863	5,863
Trustees' remuneration	10,196	10,347
Pension costs	782	690

5 Staff costs and emoluments

Salary costs	2023 £	2022 £
Gross Salaries excluding trustees and key management personnel	64,513	58,257
Employer's operating costs of defined contribution pension schemes	782	690
Trustees' Remuneration as detailed in note 7	10,196	10,347
Other benefits paid to trustees, as detailed in note 7	119	123
Total salaries, wages and related costs	75,610	69,417

St Cuthbert's Old School Nursery

Notes to the Accounts for the year ended 31 March 2023

Numbers of full time employees or full time equivalents

	2023	2022
The average number of total staff employed in the year was	<u>9</u>	<u>9</u>

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	5	5
	<u>5</u>	<u>5</u>

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

	2023 £	2022 £
<i>Remuneration payable to trustees or connected persons</i>		
Mrs M.T Breslin	10,196	10,347
Total remuneration	<u>10,196</u>	<u>10,347</u>

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.

	2023 £	2022 £
<i>Pension payments relating to trustees or connected persons</i>		
Mrs M.T Breslin	119	123
	<u>119</u>	<u>123</u>

St Cuthbert's Old School Nursery

Notes to the Accounts for the year ended 31 March 2023

8 Tangible fixed assets

	Land and Buildings	Total
	£	£
Cost		
At 1 April 2022	146,563	146,563
At 31 March 2023	146,563	146,563
Depreciation		
At 1 April 2022	51,891	51,891
Charge for the year	5,863	5,863
At 31 March 2023	57,754	57,754
Net book value		
At 31 March 2023	88,809	88,809
At 31 March 2022	94,672	94,672

9 Debtors

	2023	2022
	£	£
Prepayments and accrued income	356	259
	356	259

10 Creditors: amounts falling due within one year

	2023	2022
	£	£
Accruals	1,884	2,245
PAYE, NIC VAT and other taxes	-	-
	1,884	2,245

11 Income and Expenditure account summary

	2023	2022
	£	£
At 1 April 2022	152,255	159,324
Surplus/(loss) after tax for the year	3,708	(7,069)
At 31 March 2023	155,963	152,255

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 2023

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

<i>At 31 March 2023</i>	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Tangible Fixed Assets	88,809	-	-	88,809
Current Assets	69,038	-	-	69,038
Current Liabilities	(1,884)	-	-	(1,884)
	155,963	-	-	155,963

<i>At 1 April 2022</i>	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Tangible Fixed Assets	94,672	-	-	94,672
Current Assets	59,828	-	-	59,828
Current Liabilities	(2,245)	-	-	(2,245)
	152,255	-	-	152,255

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

	Funds brought forward from 2022	Movement in funds in 2023 See Note 15	Transfers between funds in 2023	Funds carried forward to 2024
	£	£	£	£
<i>Unrestricted and designated funds:-</i>				
Unrestricted Revenue Funds	152,255	3,708	-	155,963
Total unrestricted and designated funds	152,255	3,708	-	155,963
Total charity funds	152,255	3,708	-	155,963

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

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2023	2023	2023	2023
	£	£	£	£
<i>Unrestricted and designated funds:-</i>				
Unrestricted Revenue Funds	104,064	(100,356)	-	3,708
	104,064	(100,356)	-	3,708

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 2023 as required by the SORP

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

18 Donations and Legacies

	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Donations and gifts from individuals				
Small donations individually less than £1000	7	-	7	-
Total donations and gifts from individuals	7	-	7	-
Revenue grants and donations from non public bodies				
Small grants individually less than £1000	140	-	140	-
Total private sector revenue grants	140	-	140	-
Total Donations and Legacies A1	147	-	147	-

19 Income from charitable activities - Trading Activities

	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Primary purpose and ancillary trading				
SMBC Grant	86,836	-	86,836	74,082
SMBC Special Fees	874	-	874	3,032
Parents Fees	16,113	-	16,113	9,848
Total Primary purpose and ancillary trading	103,823	-	103,823	86,962

20 Total Income from charitable activities

	Current year Unrestricted Funds £ 2023	Current year Restricted Funds £ 2023	Current year Total Funds £ 2023	Prior Year Total Funds £ 2022
Total income from charitable trading	103,823	-	103,823	86,962
Total from charitable activities A2	103,823	-	103,823	86,962

All the income in the prior year was unrestricted.

St Cuthbert's Old School Nursery

Detailed analysis of income and expenditure for the year ended 31 March 2023 as required by the SORP

21 Expenditure on charitable activities - Direct spending

	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Gross wages and salaries - charitable activities	64,513	-	64,513	58,257
Defined contribution pension costs - charitable activities	782	-	782	690
Total direct spending	65,295	-	65,295	58,947

22 Expenditure on charitable activities - Charitable trading

	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Reallocated from support costs	23,829	-	23,829	23,798
Total charitable trading costs	23,829	-	23,829	23,798

23 Support costs for charitable activities

	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Premises Expenses				
Water, heat and light	2,840	-	2,840	3,274
Cleaning - wages & materials	5,505	-	5,505	7,382
Buildings and grounds maintenance	1,349	-	1,349	1,088
Administrative overheads				
Telephone	971	-	971	838
Postage and stationery	188	-	188	213
Insurance	434	-	434	869
Sundry expenses	1,898	-	1,898	851
Xmas Party	559	-	559	220
Gratuities	26	-	26	111
Equipment repairs and renewals	2,365	-	2,365	1,496
Photographs	73	-	73	98
Craft Materials	416	-	416	157
Refreshments	813	-	813	732
Professional fees paid to the Auditor or Independent Examiner in addition to audit and examination fees				
As detailed in Note 24	606	-	606	606
Financial costs				
Depreciation & Amortisation in total for	5,863	-	5,863	5,863
Support costs before reallocation	23,906	-	23,906	23,798

St Cuthbert's Old School Nursery

Detailed analysis of income and expenditure for the year ended 31 March 2023 as required by the SORP

Less support costs reallocated to specific activities

To charitable trading costs	(23,829)	-	(23,829)	(23,798)
Total support costs	77	-	77	-

The basis of allocation of costs between activities is described under accounting policies

24 Other Expenditure - Governance costs

	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Independent Examiner's fees	840	-	840	816
Trustees' remuneration	10,196	-	10,196	10,347
Trustees Defined contribution pension	119	-	119	123
Total Governance costs	11,155	-	11,155	11,286

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

			2023 £	2022 £
Tax advisory fees	606	-	606	606
Total additional fees included in support costs at Note 23	606	-	606	606

25 Total Charitable expenditure

		Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Total direct spending	B2a	65,295	-	65,295	58,947
Total charitable trading costs	B2b	23,829	-	23,829	23,798
Total Governance costs	B2e	11,155	-	11,155	11,286
Total charitable expenditure	B2	100,356	-	100,356	94,031

All the expenditure in the prior year was unrestricted.