

# WITHAM VALLEY NURSERY

England & Wales · Charity number 1157860

## Details

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**Status** Registered

**Legal form** CIO

**Registered** 2014-07-15

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

## Contact

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**Address** Guithavon Valley Evangelical Church  
Guithavon Valley  
Witham  
Essex  
CM8 1HF

**Phone** 07842275458

**Email** [manager@withamvalleynursery.co.uk](mailto:manager@withamvalleynursery.co.uk)

## Activities

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**Objects:** THE CHARITY WORKS FOR THE PUBLIC BENEFIT HAVING AS ITS OBJECTS THE DEVELOPMENT AND EDUCATION OF CHILDREN AND YOUNG PEOPLE IN PARTICULAR BY:(1) PROMOTING THEIR CARE AND SAFETY;(2) PROMOTING THEIR EDUCATION AND PROMOTING PARENTAL INVOLVEMENT;(3) PROMOTING THEIR HEALTH AND WELLBEING;(4) PROVIDING SERVICES TO SUPPORT THEM AND THEIR FAMILIES AND CARERS;(5) PROVIDING SERVICES TO INDIVIDUALS HOLDING MEMBERSHIP OF THE CIO; AND(6) FURTHERING THE AIMS OF THE PRE-SCHOOL LEARNING ALLIANCE.

**Activities:** The objective of the Nursery is to ?enhance the development and education of children under the statutory school age?. In achieving this objective the Nursery provides early years education for 2 -4 year olds, five days a week. Children are taken from the local community regardless of their background or needs.

## Classification

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

## Geography

- Essex

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£182,865	£155,764	-	-
2024-08-31	£155,526	£136,067	-	-
2023-08-31	£111,572	£133,050	-	-
2022-08-31	£136,732	£133,431	-	-
2021-08-31	£104,935	£105,746	-	-

## Trustees

Name	Role	Appointed
<b>Cherilyn Long</b>	Chair	2025-11-27
Amanda Nial		2022-07-06
Amy Macinnes		2025-11-27
Andrew Whall		2025-11-27
Avril Thompson		2025-11-27
Deborah Thompson		2024-11-22
Jenny Canavan		2024-11-22
Kimberley Waylen		2022-11-26

**WITHAM VALLEY NURSERY**

England & Wales - Charity number 1157860

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# Accounts

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Trustees' Annual Report for the period							
Period start date			Period end date				
<b>From</b>	Day	Month	Year	<b>To</b>	Day	Month	Year
	1	9	2024		31	8	2025

**Section A Reference and administration details**

**Charity name**

**Other names charity is known by**

**Registered charity number (if any)**

**Charity's principal address**

Guithavon Valley Evangelical Church	
Guithavon Valley	
Witham, Essex	
<b>Postcode</b>	<b>CM8 1HF</b>

**Names of the charity trustees who manage the charity**

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Amy Macinnes	Chair		
2	Cherilyn Long	Chair		
3	Rebecca Dent			
4	Amanda Nial	Nursery Manager		
5	Kimberley Waylen			
6	Jenny Canavan			
7	Laura Galpin			
8	Debbie Thompson			
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

**Names of the trustees for the charity, if any, (for example, any custodian trustees)**

Name	Dates acted if not for whole year

### Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

### Name of chief executive or names of senior staff members (Optional information)

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## Section B Structure, governance and management

### Description of the charity's trusts

Type of governing document (eg. trust deed, constitution)	Charitable Incorporated organisation rules
How the charity is constituted (eg. trust, association, company)	Charitable Incorporated organisation
Trustee selection methods (eg. appointed by, elected by)	Elected at general meeting of members

### Additional governance issues (Optional information)

You **may choose** to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees' consideration of major risks and the system and procedures to manage them.

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## Section C Objectives and activities

### Summary of the objects of the charity set out in its governing document

The objective of the nursery is to enhance the development and education of children under statutory school age. In achieving this objective the nursery provides early years education for 2 – 4 year olds, five days a week. Children are taken from the local community regardless of background or needs.

**Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)**

The nursery had over 30 children enrolled during the year, of these the majority received funding from Essex County Council. The remaining fees where the child attends more hours than covered by the funding are paid for by parents.

Children who receive additional early years Pupil Premium to improve the provision that disadvantaged 3 and 4 year olds receive, is used to support the children who are not making the expected progress, by paying for additional staff training, equipment, resources and organised experiences.

We value the contribution made by committee members and parents together with the hard work of staff and would like to extend our thanks to all who have worked hard to make the nursery a success and raise funds.

The trustees have reviewed and are satisfied they have complied with their duty in section 17 of the Charities act 2011 to have due regard to the public benefit guidance published by the Charity Commission.

**Additional details of objectives and activities (Optional information)**

You **may choose** to include further statements, where relevant, about:

- policy on grantmaking;
- policy programme related investment;
- contribution made by volunteers.

**Summary of the main achievements of the charity during the year**

We have continued to fund raise to buy new resources and replace broken equipment and continue to offer extra activities such as Diddi dance. During the year we put on events such as an Easter Bunny Hop and a Christmas party.

As ever the committee will continue to provide funding for the training and improvement but most of all support for our wonderful staff, as we continue on this journey as Witham Valley Nursery.

**Section E Financial review**

**Brief statement of the charity's policy on reserves**

The trustees do not have a formal reserves policy, but are aware of the need to maintain a certain level of reserves to deal with contingencies.

**Details of any funds materially in deficit**

**Further financial review details (Optional information)**

You **may choose** to include additional information, where relevant about:


- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

**Section F Other optional information**

**Section G Declaration**

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

<b>Signature(s)</b>		
<b>Full name(s)</b>	Amanda Nial	
<b>Position (eg Secretary, Chair, etc)</b>	Nursery Manager	
<b>Date</b>	30/4/26	

Complete the tabs highlighted in green from the ETB tab on the banking/bookkeeping spreadsheet  
Go onto the Charity Commission website and upload the following documents:

1. Trustees Annual Report
2. Independent Examiners Report
3. Account - CC17a



Witham Valley Nursery			Charity No (if any)	1157860	CC17a
Annual accounts for the period					
Period start date	9/1/2024	To	Period end date	8/31/2025	

## Section A Statement of financial activities

Recommended categories by activity	Details of own analysis	Note	Unrestricted funds	Restricted income funds	Endowment funds	Total this year	Total last year	
			£	£	£	£	£	
			F01	F02	F03	F04	F05	
<b>Incoming resources (Note 3)</b>								
<b>Incoming resources from generated funds</b>								
	Voluntary income	S01	-	-	-	-	-	
	Activities for generating funds	S02	1,264	-	-	1,264	2,230	
	Investment income	S03	-	-	-	-	-	
<b>Incoming resources from charitable activities</b>								
		S04	181,601	-	-	181,601	153,296	
<b>Other incoming resources</b>								
		S05	-	-	-	-	-	
<b>Total incoming resources</b>			S06	182,865	-	-	182,865	155,526
<b>Resources expended (Notes 4-8)</b>								
<b>Costs of Generating Funds</b>								
	Costs of generating voluntary income	S07	-	-	-	-	-	
	Fundraising trading costs	S08	-	-	-	-	-	
	Investment management costs	S09	-	-	-	-	-	
<b>Charitable activities</b>			S10	155,764	-	-	155,764	136,067
<b>Governance costs</b>			S11	-	-	-	-	
<b>Other resources expended</b>			S12	-	-	-	-	
<b>Total resources expended</b>			S13	155,764	-	-	155,764	136,067
<b>Net incoming/(outgoing) resources before transfers</b>			S14	27,101	-	-	27,101	19,459
<b>Gross transfers between funds</b>			S15	-	-	-	-	
<b>Net incoming/(outgoing) resources before other recognised gains/(losses)</b>			S16	27,101	-	-	27,101	19,459
<b>Other recognised gains/(losses)</b>								
	Gains and losses on revaluation of fixed assets for the charity's own use	S17	-	-	-	-	-	
	Gains and losses on investment assets	S18	-	-	-	-	-	
<b>Net movement in funds</b>			S19	27,101	-	-	27,101	19,459
<b>Total funds brought forward</b>			S20	-	-	-	73,037	53,578
<b>Total funds carried forward</b>			S21	27,101	-	-	100,138	73,037

## Section B Balance sheet

	Note	Restricted			Total this year £	Total last year £
		Unrestricted funds £	income funds £	Endowment funds £		
		F01	F02	F03	F04	F05
<b>Fixed assets</b>						
Tangible assets (Note 9)	B01	3,540	-	-	3,540	4,212
	B02	-	-	-	-	-
Investments (Note 10)	B03	-	-	-	-	-
<i>Total fixed assets</i>	B04	3,540	-	-	3,540	4,212
<b>Current assets</b>						
Stock and work in progress	B05	-	-	-	-	-
Debtors (Note 11)	B06	-	-	-	-	-
(Short term) investments	B07	-	-	-	-	-
Cash at bank and in hand	B08	70,593	-	-	70,593	70,593
<i>Total current assets</i>	B09	70,593	-	-	70,593	70,593
Creditors: amounts falling due within one year (Note 12)	B10	800	-	-	800	368
<i>Net current assets/(liabilities)</i>	B11	69,793	-	-	69,793	70,225
<i>Total assets less current liabilities</i>	B12	73,333	-	-	73,333	74,437
Creditors: amounts falling due after one year (Note 12)	B13		-	-	-	-
Provisions for liabilities and charges	B14	-	-	-	-	-
<i>Net assets</i>	B15	73,333	-	-	73,333	74,437
<b>Funds of the Charity</b>						
Unrestricted funds	B16	100,138			100,138	73,037
	B17	-			-	-
Restricted income funds (Note 13)	B18		-		-	-
Endowment funds (Note 13)	B19			-	-	-
<i>Total funds</i>	B20	100,138	-	-	100,138	73,037

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval

**Section C****Notes to the accounts****Note 1 Basis of preparation**

*This section should be completed by all charities.*

**1.1 Basis of accounting**

These accounts have been prepared on the basis of historic cost (except that investments are shown at market value) in accordance with:

- Accounting and Reporting by Charities – Statement of Recommended Practice (SORP 2005);
- and with\*  Accounting Standards;
- or  Financial Reporting Standards for Smaller Enterprises (FRSSE);
- and with the Charities Act.

[\*\* except for the following].

***Give details in this box if a different standard has been followed.***

\* -Tick as appropriate:

- if all relevant disclosures shown in the pack have been given then please tick “Accounting Standards”;
- if disclosures completed in these accounts have been restricted to those required by the FRSSE, then please tick “Financial Reporting Standards for Smaller Enterprises (FRSSE)”.

\*\* - If no departures from the chosen standards have been made then delete these words; otherwise give details of any changes in the boxes.

**1.2 Change in basis of accounting**

There has been no change to the accounting policies (valuation rules and methods of accounting) since last year (§ except for the following).

***Give details in this box of any material changes that have been made.***

§ if no changes have been made to accounting policies then delete these words.

**1.3 Changes to previous accounts**

No changes have been made to accounts for previous years (§§ except for the following).

***Give details in this box of any material changes that have been made.***

§§ if no changes have been made to accounts for previous periods then delete these words.

**Note 2 Accounting policies**

*This standard list of accounting policies has been applied by the charity except for those deleted. Where a different or additional policy has been adopted then this is detailed in the box below.*

**INCOMING RESOURCES**

<b>Recognition of incoming resources</b>	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> <li>the charity becomes entitled to the resources;</li> <li>the trustees are virtually certain they will receive the resources; and</li> <li>the monetary value can be measured with sufficient reliability.</li> </ul>
<b>Incoming resources with related expenditure</b>	Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.
<b>Grants and donations</b>	Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.
<b>Tax reclaims on donations and gifts</b>	Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.
<b>Contractual income and performance related grants</b>	This is only included in the SoFA once the related goods or services have been delivered.
<b>Gifts in kind</b>	Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised.  Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity.  Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.
<b>Donated services and facilities</b>	These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.
<b>Volunteer help</b>	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.
<b>Investment income</b>	This is included in the accounts when receivable.
<b>Investment gains and losses</b>	This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

**EXPENDITURE AND LIABILITIES**

<b>Liability recognition</b>	Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.
<b>Governance costs</b>	Include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.
<b>Grants with performance conditions</b>	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.
<b>Grants payable without performance conditions</b>	These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.
<b>Support Costs</b>	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

**ASSETS**

<b>Tangible fixed assets for use by charity</b>	These are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost or a reasonable value on receipt.
<b>Investments</b>	Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.
<b>Stocks and work in progress</b>	These are valued at the lower of cost or market value.

**POLICIES ADOPTED  
ADDITIONAL TO OR  
DIFFERENT FROM THOSE  
ABOVE**

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## Note 3 Analysis of incoming resources

*Incoming resources may be further analysed if this would help the reader of the accounts.*

	Analysis	This year £	Last year £
Voluntary income	BDC Grant		
		-	-
		-	-
		-	-
	<b>Total</b>	-	-
Activities for generating funds	Fundraising	1,264	2,230
		-	-
		-	-
		-	-
	<b>Total</b>	1,264	2,230
Investment income		-	-
		-	-
		-	-
		-	-
	<b>Total</b>	-	-
Incoming resources from charitable activities	Nursery fees	181,454	152,965
	Book club	-	-
	Other	147	331
		-	-
	<b>Total</b>	181,601	153,296

## Note 4 Analysis of resources expended

Resources expended may be further analysed if this would help the reader of the accounts.

	Analysis	This year £	Last year £
Costs of generating voluntary income		-	-
		-	-
		-	-
	<b>Total</b>	-	-
Fundraising trading costs		-	-
		-	-
	<b>Total</b>	-	-
Investment management costs		-	-
		-	-
	<b>Total</b>	-	-
Charitable activities	Wages	116,473	111,888
	Rent and other premises costs	7,200	7,200
	Other direct nursery costs	28,926	14,013
	Printing	205	334
	Insurance	812	948
	Postage and phone		
	Subscriptions	-	-
	Independent examination	800	250
	Legal & Professional	567	660
	Bad debts		
	Sundry		
	Depreciation	672	672
	Bank charges	109	102
<b>Total</b>	155,764	136,067	
Governance costs		-	-
		-	-
		-	-
	<b>Total</b>	-	-

## Note 5 Support Costs

Please complete this note if the charity has analysed its expenses using activity categories and has support costs.

Support cost type	Fundraising activity £	Charitable Activity £	Governance Activity £	Total Cost £
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
<b>Total</b>	-	-	-	-

## Note 6 Details of certain items of expenditure

## 6.1 Trustee expenses

Please provide details of the amount of any payment or reimbursement of out-of-pocket expenses made to trustees or to third parties for expenses incurred by trustees. If no expenses were paid, please enter 'None' in the appropriate box(es).

	This year	Last year
Number of trustees who were paid expenses		
Nature of the expenses		
Total amount paid	£	£

## 6.2 Fees for examination or audit of the accounts

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner or auditor. If nothing was paid please enter NONE in the appropriate box(es).

	This year £	Last year £
Independent examiner's or auditors' fees for reporting on the accounts	800	250
Other fees (for example: advice, consultancy, accountancy services) paid to the independent examiner or auditor		

## Section C

## Notes to the accounts

(cont)

## Note 7 Paid employees

Please complete this note if the charity has any employees.

## 7.1 Staff Costs

	This year £	Last year £
Gross wages, salaries and benefits in kind	116,473	111,888
Employer's National Insurance costs	-	-
Pension costs	-	-
<b>Total staff costs</b>	<b>116,473</b>	<b>111,888</b>

## 7.2 Average number of full-time equivalent employees in the year

		This year Number	This year Number
The parts of the charity in which the employees work	Fundraising	-	-
	Nursery Staff	11	11
	Governance	-	-
	Other	-	-
	<b>Total</b>	<b>11</b>	<b>11</b>

## 7.3 Defined contribution pension scheme

Please complete if a defined contribution pension scheme is operated.

Brief details of the scheme

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	This year £	Last year £
The costs of the scheme to the charity for the year		
The amount of any contributions outstanding at the year end		
The amount of any contributions prepaid at the year end		



**Note 9 Tangible fixed assets**

Please complete this note if the charity has any tangible fixed assets

**9.1 Cost or valuation**

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Payments on account and assets under construction	Total
	£	£	£	£	£	£
Balance brought forward	91,431		-	4,814	-	96,245
Additions	-	-	-	-	-	-
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Transfers *	-	-	-	-	-	-
Balance carried forward	91,431	-	-	4,814	-	96,245

**9.2 Accumulated depreciation and impairment provisions**

<b>**Basis</b>	SL	SL or RB	SL or RB	SL	SL or RB
<b>** Rate</b>	5 years old assets 10 years canopy			3 years	

Balance brought forward	87,219	-	-	4,814	-	92,033
Depreciation charge for year	672	-	-	-	-	672
Impairment provisions	-	-	-	-	-	-
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Transfers*	-	-	-	-	-	-
Balance carried forward	87,891	-	-	4,814	-	92,705

**9.3 Net book value**

Brought forward	4,212	-	-	-	-	4,212
Carried forward	3,540	-	-	-	-	3,540

**9.4 Revaluation**

If any fixed assets have been revalued please give details of the valuer and method of valuation

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\* The "transfers" row is for movements between fixed asset categories.

\*\* Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction.

**Note 10 Investment assets**

Please complete this note if the charity has any investment assets.

**10.1 Fixed assets investments**

	£
Carrying (market) value at beginning of year	-
<b>Add:</b> additions to investments at cost	-
<b>Less:</b> disposals at carrying value	-
<b>Add/(deduct):</b> net gain/(loss) on revaluation	-
Carrying (market) value at end of year	-

Please provide below:

10.2 A breakdown of the market values of investments shown above agreeing with the balance sheet row B03.

10.3 A breakdown of the income from investments agreeing with SOFA row S03.

**Analysis of investments**

	10.2 Market value at year end £	10.3 Income from investments for the year £
Investment properties	-	-
Investments listed on a recognised stock exchange or held in common investment funds, open ended investment companies, unit trusts or other collective investment schemes	-	-
Investments in subsidiary or connected undertakings and companies	-	-
Securities not listed on a recognised Stock Exchange	-	-
Cash held as part of the investment portfolio	-	-
Other investments	-	-
<b>Total</b>	-	-

**10.4 Material investment holdings**

If any single investment is material in terms of its value (for example represents more than 5 per cent of the value of the charity's total investments) please provide details.

Investment held

Market Value


**Note 11 Debtors and prepayments**

Please complete this note if the charity has any debtors or prepayments.

Analysis of debtors	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Trade debtors	-	-	-	-
Amounts due from subsidiary and associated undertakings	-	-	-	-
Other debtors	-	-	-	-
Prepayments and accrued income	-	-	-	-
<b>Total</b>	-	-	-	-

**Note 12 Creditors and accruals**

Please complete this note if the charity has any creditors or accruals.

**12.1 Analysis of creditors**

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Loans and overdrafts	-	-	-	-
Trade creditors	-	-	-	-
Amounts due to subsidiary and associated undertakings	-	-	-	-
Other creditors	-	-	-	-
Accruals and deferred income	800	368	-	-
<b>Total</b>	800	368	-	-

**12.2 Security over assets**

If any loan, overdraft or other creditor holds a charge or other security over any assets of the charity please provide details.

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**Note 13 Endowment and restricted income funds**

*Please complete this section if the charity has any endowment or restricted income funds.*

**13.1 Funds held**

Please give a brief description of any of the following type of funds held by the charity:

- permanent endowment funds (PE);
- expendable endowment funds (EE); and
- restricted income funds, including special trusts, of the charity (R).

Fund Name	Type PE, EE or R	Purpose and Restrictions

**13.2 Movements of major funds**

*Please give details of the movements of the major funds summarised in the restricted and endowment columns of the Statement of Financial Activities.*

Fund names	Fund balances brought forward £	Incoming resources £	Outgoing resources £	Transfers £	Gains and losses £	Fund balances carried forward £
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
<b>Total Funds</b>	-	-	-	-	-	-

**13.3 Transfers between funds**

*Please give details of any transfers between funds.*

From Fund (Name)	To Fund (Name)	Reason	Amount

## Note 14 Transactions with related parties

If the charity has any transactions with related parties (other than the trustee expenses explained in note 6) details of such transactions should be provided in this note. If there are no transactions to report, please enter "None" in the relevant boxes.

### 14.1 Remuneration and benefits

Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee or other related parties by the charity or any institution or company connected with it.

Name of trustee or connected party	Legal authority (eg order, governing document)	Amounts paid or benefit value	
		This year £	Last year £
Amanda Neal	Articles of Association	21,382.00	15,855.00
Debbie Thompson	Articles of Association	11,647.00	11,647.00

### 14.2 Loans

Please give details of and amounts owing to or from the charity's trustees or other related parties by the charity at the year end.

	Name of trustee or connected party	Legal authority	Amount owing	
			This year £	Last year £
Due to trustees and related parties				
Due from trustees and related parties				

### 14.3 Other transaction(s) with trustees or related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a trustee or related party has a material interest.

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	This year £	Last year £

**Note 15****Additional Disclosures**

The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.



**Section A**

**Independent Examiner's Report**

**Report to the trustees/  
members of**

Charity Name  
Witham Valley Nursery

**On accounts for the year  
ended**

31<sup>st</sup> August 2025

**Charity no  
(if any)**

1157860

**Set out on pages**

1-15

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended **31 / 08 / 2025**.

**Responsibilities and  
basis of report**

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

**Independent  
examiner's statement**

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

I have completed my examination. I confirm that no material matters have come to my attention (other than that disclosed below \*) in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

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

*\* Please delete the words in the brackets if they do not apply.*

**Signed:**

**Date:**

30/04/26

**Name:**

Joanne Smith

**Relevant professional  
qualification(s) or body  
(if any):**

ACCA

**Address:**

Yeomans, Bassetts Lane, Wooden Walter, Essex CM9 6RY

Only complete if the examiner needs to highlight matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

**Give here brief details of any items that the examiner wishes to disclose.**

**WITHAM VALLEY NURSERY**

England & Wales - Charity number 1157860

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# Accounts

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### Trustees' Annual Report for the period

Period start date		Period end date	
From	To		
Day	Month	Year	Day
1	9	2023	31
			8
			2024

#### Section A Reference and administration details

Charity name

Other names charity is known by

Registered charity number (if any)

Charity's principal address

Postcode

#### Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Angelene Lamb	Chair		
2	Cherilyn Long			
3	Joanne Smith	Treasurer		
4	Amanda Nial	Nursery Manager		
5	Kimberley Waylen			
6	Charlotte Bailey			
7	Laura Galpin			
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

#### Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name	Dates acted if not for whole year

**Names and addresses of advisers (Optional information)**

Type of adviser	Name	Address

Name of chief executive or names of senior staff members (Optional information)

## Section B Structure, governance and management

**Description of the charity's trusts**

Type of governing document <small>(eg. trust deed, constitution)</small>	Charitable Incorporated organisation rules
How the charity is constituted <small>(eg. trust, association, company)</small>	Charitable Incorporated organisation
Trustee selection methods <small>(eg. appointed by, elected by)</small>	Elected at general meeting of members

**Additional governance issues (Optional information)**

You may choose to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees' consideration of major risks and the system and procedures to manage them.

## Section C Objectives and activities

**Summary of the objects of the charity set out in its governing document**

The objective of the nursery is to enhance the development and education of children under statutory school age. In achieving this objective the nursery provides early years education for 2 – 4 year olds, five days a week. Children are taken from the local community regardless of background or needs.

**Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)**

The nursery had over 30 children enrolled during the year, of these the majority received funding from Essex County Council. The remaining fees where the child attends more hours than covered by the funding are paid for by parents.

Children who receive additional early years Pupil Premium to improve the provision that disadvantaged 3 and 4 year olds receive, is used to support the children who are not making the expected progress, by paying for additional staff training, equipment, resources and organised experiences.

We value the contribution made by committee members and parents together with the hard work of staff and would like to extend our thanks to all who have worked hard to make the nursery a success and raise funds.

The trustees have reviewed and are satisfied they have complied with their duty in section 17 of the Charities act 2011 to have due regard to the public benefit guidance published by the Charity Commission.

**Additional details of objectives and activities (Optional information)**

You may choose to include further statements, where relevant, about:

- policy on grantmaking;
- policy programme related investment;
- contribution made by volunteers.

## Section D

## Achievements and performance

### Summary of the main achievements of the charity during the year

We have continued to fund raise to buy new resources and replace broken equipment and continue to offer extra activities such as Diddi dance and talking tots. During the year we put on events such as a Easter Bunny Hop and a Christmas party.

As ever the committee will continue to provide funding for the training and improvement but most of all support for our wonderful staff, as we continue on this journey as Witham Valley Nursery.

**Section E Financial review**

Brief statement of the charity's policy on reserves

The trustees do not have a formal reserves policy, but are aware of the need to maintain a certain level of reserves to deal with contingencies.

Details of any funds materially in deficit

Further financial review details (Optional information)

You may choose to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

**Section F Other optional information**

[Empty box for optional information]

**Section G Declaration**

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)	<i>[Handwritten Signature]</i>	
Full name(s)	<i>Amanda</i>	<i>Nial</i>
Position (eg Secretary, Chair, etc)	<i>Manager</i>	
Date	<i>9/5/25</i>	

Complete the tabs highlighted in green from the ETB tab on the banking/bookkeeping spreadsheet  
Go onto the Charity Commission website and upload the following documents:

1. Trustees Annual Report
2. Independent Examiners Report
3. Account - CC17a



Witham Valley Nursery			Charity No (if any)	1157860	CC17a
Annual accounts for the period					
Period start date	9/1/2023	To	Period end date	8/31/2024	

## Section A Statement of financial activities

Recommended categories by activity	Details of own analysis	Note	Restricted			Total this year £	Total last year £
			Unrestricted funds £	income funds £	Endowment funds £		
			F01	F02	F03	F04	F05
<b>Incoming resources (Note 3)</b>							
<b>Incoming resources from generated funds</b>			-	-	-	-	-
	Voluntary income	S01	-	-	-	-	-
	Activities for generating funds	S02	2,230	-	-	2,230	2,194
	Investment income	S03	-	-	-	-	-
<b>Incoming resources from charitable activities</b>			153,296	-	-	153,296	109,378
<b>Other incoming resources</b>			-	-	-	-	-
<b>Total incoming resources</b>			155,526	-	-	155,526	111,572
<b>Resources expended (Notes 4-8)</b>							
<b>Costs of Generating Funds</b>			-	-	-	-	-
	Costs of generating voluntary income	S07	-	-	-	-	-
	Fundraising trading costs	S08	-	-	-	-	-
	Investment management costs	S09	-	-	-	-	-
<b>Charitable activities</b>			136,067	-	-	136,067	133,050
<b>Governance costs</b>			-	-	-	-	-
<b>Other resources expended</b>			-	-	-	-	-
<b>Total resources expended</b>			136,067	-	-	136,067	133,050
<b>Net incoming/(outgoing) resources before transfers</b>			19,459	-	-	19,459	- 21,478
<b>Gross transfers between funds</b>			-	-	-	-	-
<b>Net incoming/(outgoing) resources before other recognised gains/(losses)</b>			19,459	-	-	19,459	- 21,478
<b>Other recognised gains/(losses)</b>							
	Gains and losses on revaluation of fixed assets for the charity's own use	S17	-	-	-	-	-
	Gains and losses on investment assets	S18	-	-	-	-	-
<b>Net movement in funds</b>			19,459	-	-	19,459	- 21,478
<b>Total funds brought forward</b>			-	-	-	53,578	75,056
<b>Total funds carried forward</b>			19,459	-	-	73,037	53,578

## Section B Balance sheet

		Restricted				
	Note	Unrestricted funds £	income funds £	Endowment funds £	Total this year £	Total last year £
		F01	F02	F03	F04	F05
<b>Fixed assets</b>						
Tangible assets	(Note 9)	4,212	-	-	4,212	4,884
	B01					
	B02	-	-	-	-	-
Investments	(Note 10)	-	-	-	-	-
	B03					
<b>Total fixed assets</b>	B04	4,212	-	-	4,212	4,884
<b>Current assets</b>						
Stock and work in progress	B05	-	-	-	-	-
Debtors	(Note 11)	-	-	-	-	-
(Short term) investments	B07	-	-	-	-	-
Cash at bank and in hand	B08	70,593	-	-	70,593	70,593
<b>Total current assets</b>	B09	70,593	-	-	70,593	70,593
<b>Creditors: amounts falling due within one year</b>	(Note 12)	368	-	-	368	15,305
	B10					
<b>Net current assets/(liabilities)</b>	B11	70,225	-	-	70,225	55,288
<b>Total assets less current liabilities</b>	B12	74,437	-	-	74,437	60,172
<b>Creditors: amounts falling due after one year</b>	(Note 12)		-	-	-	-
	B13					
Provisions for liabilities and charges	B14	-	-	-	-	-
<b>Net assets</b>	B15	74,437	-	-	74,437	60,172
<b>Funds of the Charity</b>						
Unrestricted funds	B16	73,037			73,037	47,023
	B17	-			-	-
Restricted income funds (Note 13)	B18		-		-	-
Endowment funds (Note 13)	B19			-	-	-
<b>Total funds</b>	B20	73,037	-	-	73,037	47,023

Signed by one or two trustees on behalf of all the trustees

	Signature	Print Name	Date of approval

Note 1 **Basis of preparation**

*This section should be completed by all charities.*

**1.1 Basis of accounting**

These accounts have been prepared on the basis of historic cost (except that investments are shown at market value) in accordance with:

- Accounting and Reporting by Charities – Statement of Recommended Practice (SORP 2005);
- and with\*  Accounting Standards;
- or  Financial Reporting Standards for Smaller Enterprises (FRSSE);
- and with the Charities Act.

[\*\* except for the following].

**Give details in this box if a different standard has been followed.**

\* -Tick as appropriate:

- if all relevant disclosures shown in the pack have been given then please tick "Accounting Standards";
- if disclosures completed in these accounts have been restricted to those required by the FRSSE, then please tick "Financial Reporting Standards for Smaller Enterprises (FRSSE)".

\*\* - If no departures from the chosen standards have been made then delete these words; otherwise give details of any changes in the boxes.

**1.2 Change in basis of accounting**

There has been no change to the accounting policies (valuation rules and methods of accounting) since last year (§ except for the following).

**Give details in this box of any material changes that have been made.**

§ if no changes have been made to accounting policies then delete these words.

**1.3 Changes to previous accounts**

No changes have been made to accounts for previous years (§§ except for the following).

**Give details in this box of any material changes that have been made.**

§§ if no changes have been made to accounts for previous periods then delete these words.

**Note 2 Accounting policies**

*This standard list of accounting policies has been applied by the charity except for those deleted. Where a different or additional policy has been adopted then this is detailed in the box below.*

**INCOMING RESOURCES**

<b>Recognition of incoming resources</b>	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> <li>• the charity becomes entitled to the resources;</li> <li>• the trustees are virtually certain they will receive the resources; and</li> <li>• the monetary value can be measured with sufficient reliability.</li> </ul>
<b>Incoming resources with related expenditure</b>	Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.
<b>Grants and donations</b>	Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.
<b>Tax reclaims on donations and gifts</b>	Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.
<b>Contractual income and performance related grants</b>	This is only included in the SoFA once the related goods or services have been delivered.
<b>Gifts in kind</b>	<p>Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised.</p> <p>Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity.</p> <p>Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.</p>
<b>Donated services and facilities</b>	<p>These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.</p>
<b>Volunteer help</b>	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.
<b>Investment income</b>	This is included in the accounts when receivable.
<b>Investment gains and losses</b>	This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

**EXPENDITURE AND LIABILITIES**

<b>Liability recognition</b>	Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.
<b>Governance costs</b>	Include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.
<b>Grants with performance conditions</b>	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.
<b>Grants payable without performance conditions</b>	These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.
<b>Support Costs</b>	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

**ASSETS**

<b>Tangible fixed assets for use by charity</b>	These are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost or a reasonable value on receipt.
<b>Investments</b>	Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.
<b>Stocks and work in progress</b>	These are valued at the lower of cost or market value.

**POLICIES ADOPTED  
ADDITIONAL TO OR  
DIFFERENT FROM THOSE  
ABOVE**

--

**Note 3 Analysis of incoming resources**

*Incoming resources may be further analysed if this would help the reader of the accounts.*

	Analysis	This year £	Last year £
<b>Voluntary income</b>	BDC Grant	-	-
		-	-
		-	-
		-	-
	<b>Total</b>	-	-
<b>Activities for generating funds</b>	Fundraising	2,230	2,194
		-	-
		-	-
		-	-
	<b>Total</b>	2,230	2,194
<b>Investment income</b>		-	-
		-	-
		-	-
		-	-
	<b>Total</b>	-	-
<b>Incoming resources from charitable activities</b>	Nursery fees	152,965	109,029
	Book club	-	-
	Other	331	349
		-	-
	<b>Total</b>	153,296	109,378

## Section C

## Notes to the accounts

(cont)

## Note 4

## Analysis of resources expended

Resources expended may be further analysed if this would help the reader of the accounts.

	Analysis	This year £	Last year £
<b>Costs of generating voluntary income</b>		-	-
		-	-
		-	-
	<b>Total</b>	-	-
<b>Fundraising trading costs</b>		-	-
		-	-
		-	-
	<b>Total</b>	-	-
<b>Investment management costs</b>		-	-
		-	-
		-	-
	<b>Total</b>	-	-
<b>Charitable activities</b>	Wages	111,888	110,220
	Rent and other premises costs	7,200	7,434
	Other direct nursery costs	14,013	10,173
	Printing	334	340
	Insurance	948	959
	Postage and phone		
	Subscriptions	-	144
	Independent examination	250	200
	Legal & Professional	660	821
	Bad debts		
	Sundry		1,707
	Depreciation	672	954
	Bank charges	102	98
<b>Total</b>	136,067	133,050	
<b>Governance costs</b>		-	-
		-	-
		-	-
	<b>Total</b>	-	-

**Note 5 Support Costs**

*Please complete this note if the charity has analysed its expenses using activity categories and has support costs.*

Support cost type	Fundraising activity £	Charitable Activity £	Governance Activity £	Total Cost £
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
<b>Total</b>	-	-	-	-

**Note 6 Details of certain items of expenditure****6.1 Trustee expenses**

*Please provide details of the amount of any payment or reimbursement of out-of-pocket expenses made to trustees or to third parties for expenses incurred by trustees. If no expenses were paid, please enter 'None' in the appropriate box(es).*

	This year	Last year
Number of trustees who were paid expenses		
Nature of the expenses		
Total amount paid	£	£

**6.2 Fees for examination or audit of the accounts**

*Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner or auditor. If nothing was paid please enter NONE in the appropriate box(es).*

	This year £	Last year £
Independent examiner's or auditors' fees for reporting on the accounts	250	200
Other fees (for example: advice, consultancy, accountancy services) paid to the independent examiner or auditor		

## Note 7

## Paid employees

Please complete this note if the charity has any employees.

## 7.1 Staff Costs

	This year £	Last year £
Gross wages, salaries and benefits in kind	111,888	110,220
Employer's National Insurance costs	-	-
Pension costs	-	-
<b>Total staff costs</b>	<b>111,888</b>	<b>110,220</b>

## 7.2 Average number of full-time equivalent employees in the year

	This year Number	This year Number
The parts of the charity in which the employees work	Fundraising	-
	Nursery Staff	11
	Governance	-
	Other	-
<b>Total</b>	<b>11</b>	<b>11</b>

## 7.3 Defined contribution pension scheme

Please complete if a defined contribution pension scheme is operated.

Brief details of the scheme

--

	This year £	Last year £
The costs of the scheme to the charity for the year		
The amount of any contributions outstanding at the year end		
The amount of any contributions prepaid at the year end		



**Note 9 Tangible fixed assets***Please complete this note if the charity has any tangible fixed assets***9.1 Cost or valuation**

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Payments on account and assets under construction	Total
	£	£	£	£	£	£
Balance brought forward	91,431		-	4,814	-	96,245
Additions	-	-	-	-	-	-
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Transfers *	-	-	-	-	-	-
Balance carried forward	91,431	-	-	4,814	-	96,245

**9.2 Accumulated depreciation and impairment provisions**

<b>**Basis</b>	SL	SL or RB	SL or RB	SL	SL or RB
<b>** Rate</b>	5 years old assets 10 years canopy			3 years	

Balance brought forward	86,547	-	-	4,814	-	91,361
Depreciation charge for year	672	-	-	-	-	672
Impairment provisions	-	-	-	-	-	-
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Transfers*	-	-	-	-	-	-
Balance carried forward	87,219	-	-	4,814	-	92,033

**9.3 Net book value**

Brought forward	4,884	-	-	-	-	4,884
Carried forward	4,212	-	-	-	-	4,212

**9.4 Revaluation***If any fixed assets have been revalued please give details of the valuer and method of valuation*

--

\* The "transfers" row is for movements between fixed asset categories.

\*\* Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction.

**Note 10 Investment assets**

*Please complete this note if the charity has any investment assets.*

**10.1 Fixed assets investments**

	£
Carrying (market) value at beginning of year	-
<b>Add:</b> additions to investments at cost	-
<b>Less:</b> disposals at carrying value	-
<b>Add/(deduct):</b> net gain/(loss) on revaluation	-
Carrying (market) value at end of year	-

*Please provide below:*

**10.2 A breakdown of the market values of investments shown above agreeing with the balance sheet row B03.**

**10.3 A breakdown of the income from investments agreeing with SOFA row S03.**

**Analysis of investments**

	10.2 Market value at year end  £	10.3 Income from investments for the year  £
<b>Investment properties</b>	-	-
<b>Investments listed on a recognised stock exchange or held in common investment funds, open ended investment companies, unit trusts or other collective investment schemes</b>	-	-
<b>Investments in subsidiary or connected undertakings and companies</b>	-	-
<b>Securities not listed on a recognised Stock Exchange</b>	-	-
<b>Cash held as part of the investment portfolio</b>	-	-
<b>Other investments</b>	-	-
<b>Total</b>	-	-

**10.4 Material investment holdings**

If any single investment is material in terms of its value (for example represents more than 5 per cent of the value of the charity's total investments) please provide details.

Investment held

Market Value


**Note 11 Debtors and prepayments**

*Please complete this note if the charity has any debtors or prepayments.*

## Analysis of debtors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Trade debtors	-	-	-	-
Amounts due from subsidiary and associated undertakings	-	-	-	-
Other debtors		-	-	-
Prepayments and accrued income	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Note 12 Creditors and accruals**

*Please complete this note if the charity has any creditors or accruals.*

## 12.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Loans and overdrafts	-	-	-	-
Trade creditors	-	-	-	-
Amounts due to subsidiary and associated undertakings		-	-	-
Other creditors		-	-	-
Accruals and deferred income	368	15,305	-	-
<b>Total</b>	<b>368</b>	<b>15,305</b>	<b>-</b>	<b>-</b>

## 12.2 Security over assets

*If any loan, overdraft or other creditor holds a charge or other security over any assets of the charity please provide details.*

--

**Note 13 Endowment and restricted income funds**

*Please complete this section if the charity has any endowment or restricted income funds.*

**13.1 Funds held**

Please give a brief description of any of the following type of funds held by the charity:

- permanent endowment funds (PE);
- expendable endowment funds (EE); and
- restricted income funds, including special trusts, of the charity (R).

Fund Name	Type PE, EE or R	Purpose and Restrictions

**13.2 Movements of major funds**

*Please give details of the movements of the major funds summarised in the restricted and endowment columns of the Statement of Financial Activities.*

Fund names	Fund balances brought forward £	Incoming resources £	Outgoing resources £	Transfers £	Gains and losses £	Fund balances carried forward £
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
<b>Total Funds</b>	-	-	-	-	-	-

**13.3 Transfers between funds**

*Please give details of any transfers between funds.*

From Fund (Name)	To Fund (Name)	Reason	Amount

## Note 14 Transactions with related parties

*If the charity has any transactions with related parties (other than the trustee expenses explained in note 6) details of such transactions should be provided in this note. If there are no transactions to report, please enter "None" in the relevant boxes.*

### 14.1 Remuneration and benefits

*Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee or other related parties by the charity or any institution or company connected with it.*

Name of trustee or connected party	Legal authority (eg order, governing document)	Amounts paid or benefit value	
		This year £	Last year £
Amanda Neal	Articles of Association	15,855.00	15,855.00

### 14.2 Loans

*Please give details of and amounts owing to or from the charity's trustees or other related parties by the charity at the year end.*

	Name of trustee or connected party	Legal authority	Amount owing	
			This year £	Last year £
Due to trustees and related parties				
Due from trustees and related parties				

### 14.3 Other transaction(s) with trustees or related parties

*Please give details of any transaction undertaken by (or on behalf of) the charity in which a trustee or related party has a material interest.*

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	This year £	Last year £

**Note 15****Additional Disclosures**

The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.



Section A Independent Examiner's Report

Report to the trustees/ members of

Charity Name Witham Valley Nursery

On accounts for the year ended

31<sup>st</sup> August 2024

Charity no (if any)

1157860

Set out on pages

1-15

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31 / 08 / 2024.

Responsibilities and basis of report

As the charity trustees of the Trust, 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 Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed 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 (other than that disclosed below \*) in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

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

\* Please delete the words in the brackets if they do not apply.

Signed:

[Signature]

Date:

9/05/2025

Name:

Nigel Barber

Relevant professional qualification(s) or body (if any):

FCCA

Address:

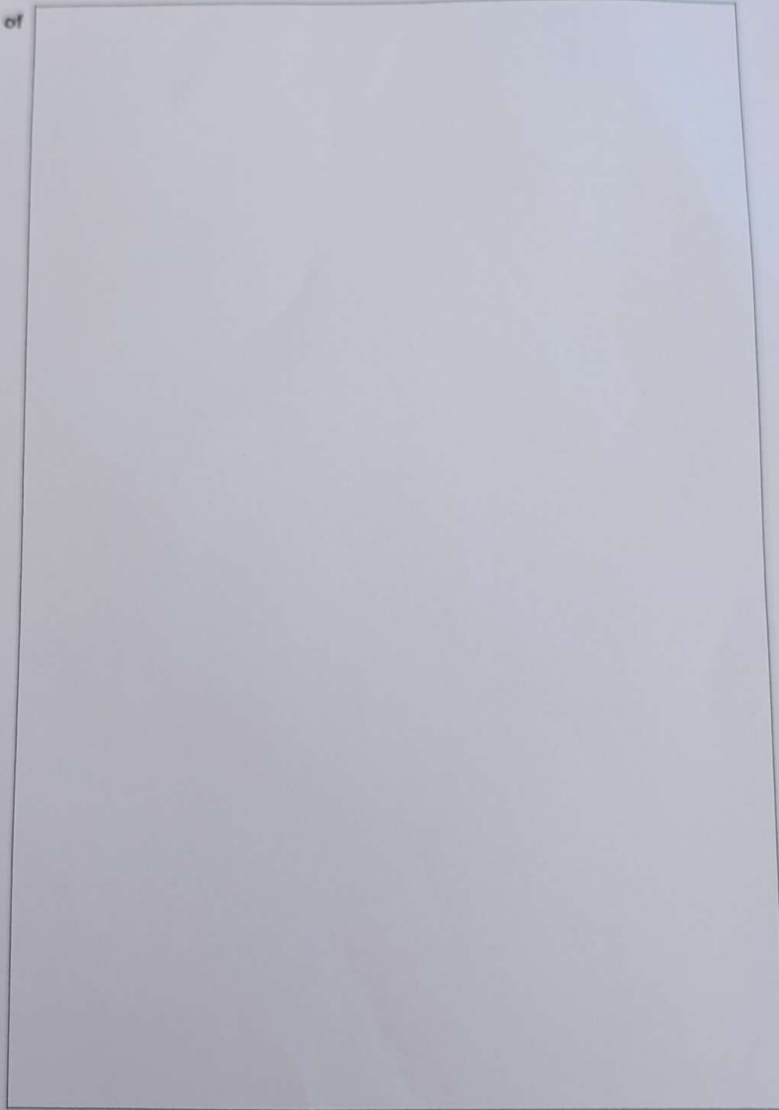
Yeomans, Bassetts Lane, Wooden Walter, Essex CM9 6RY

**Section B**

**Disclosure**

*Only complete if the examiner needs to highlight matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).*

Give here brief details of any items that the examiner wishes to disclose.



**WITHAM VALLEY NURSERY**

England & Wales - Charity number 1157860

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# Accounts

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# Trustees' Annual Report for the period

Period start date			Period end date				
From	Day	Month	Year	To	Day	Month	Year
	1	9	2021		31	8	2023

## Section A Reference and administration details

Charity name

Other names charity is known by

Registered charity number (if any)

Charity's principal address   
  
  
 Postcode

### Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Angelene Lamb	Chair		
2	Cherilyn Long			
3	Joanne Smith	Treasurer		
4	Amanda Nial	Nursery Manager		
5	Kimberley Waylen			
6	Charlotte Bailey			
7	Laura Galpin			
8	Lucy Hennessy			
9	Hally Sweney			
10	Jenny Wilson			
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

### Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name	Dates acted if not for whole year

**Names and addresses of advisers (Optional information)**

Type of adviser	Name	Address

**Name of chief executive or names of senior staff members (Optional information)**

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**Section B Structure, governance and management**

**Description of the charity's trusts**

Type of governing document (eg. trust deed, constitution)	Charitable Incorporated organisation rules
How the charity is constituted (eg. trust, association, company)	Charitable Incorporated organisation
Trustee selection methods (eg. appointed by, elected by)	Elected at general meeting of members

**Additional governance issues (Optional information)**

You **may choose** to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees' consideration of major risks and the system and procedures to manage them.

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**Section C Objectives and activities**

**Summary of the objects of the charity set out in its governing document**

The objective of the nursery is to enhance the development and education of children under statutory school age. In achieving this objective the nursery provides early years education for 2 – 4 year olds, five days a week. Children are taken from the local community regardless of background or needs.

**Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)**

The nursery had over 30 children enrolled during the year, of these the majority received funding from Essex County Council. The remaining fees where the child attends more hours than covered by the funding are paid for by parents.

Children who receive additional early years Pupil Premium to improve the provision that disadvantages 3 and 4 year olds receive, is used to support the children who are not making the expected progress, by paying for additional staff training, equipment, resources and organised experiences.

We value the contribution made by committee members and parents together with the hard work of staff and would like to extend our thanks to all who have worked hard to make the nursery a success and raise funds.

The trustees have reviewed and are satisfied they have complied with their duty in section 17 of the Charities act 2011 to have due regard to the public benefit guidance published by the Charity Commission.

**Additional details of objectives and activities (Optional information)**

You **may choose** to include further statements, where relevant, about:

- policy on grantmaking;
- policy programme related investment;
- contribution made by volunteers.

**Summary of the main achievements of the charity during the year**

We have continued to fund raise to buy new resources and replace broken equipment and continue to offer extra activities such as soccer school, Diddi dance and talking tots. During the year we put on events such as a quiz night.

As ever the committee will continue to provide funding for the training and improvement but most of all support for our wonderful staff, as we continue on this journey as Witham Valley Nursery.

## Section E Financial review

**Brief statement of the charity's policy on reserves**

The trustees do not have a formal reserves policy, but are aware of the need to maintain a certain level of reserves to deal with contingencies.

**Details of any funds materially in deficit**

**Further financial review details (Optional information)**

You may choose to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

## Section F Other optional information

## Section G Declaration

The trustees declare that they have approved the trustees' report above.

**Signed on behalf of the charity's trustees**

Signature(s)

*A. Nial*

Full name(s)

Amanda Nial

Position (eg Secretary, Chair, etc)

Manager

Date

11/6/24

Complete the tabs highlighted in green from the ETB tab on the banking/bookkeeping spreadsheet  
Go onto the Charity Commission website and upload the following documents:

1. Trustees Annual Report
2. Independent Examiners Report
3. Account - CC17a



Witham Valley Nursery			Charity No (if any)	1157860	CC17a
Annual accounts for the period					
Period start date	9/1/2022	To	Period end date	8/31/2023	

## Section A Statement of financial activities

Recommended categories by activity	Details of own analysis	Note	Restricted			Total this year	Total last year
			Unrestricted funds	income funds	Endowment funds		
			£	£	£	£	£
			F01	F02	F03	F04	F05
<b>Incoming resources (Note 3)</b>							
<b>Incoming resources from generated funds</b>			-	-	-	-	-
Voluntary income		S01	-	-	-	-	-
Activities for generating funds		S02	2,194	-	-	2,194	911
Investment income		S03	-	-	-	-	-
<b>Incoming resources from charitable activities</b>		S04	109,378	-	-	109,378	126,016
<b>Other incoming resources</b>		S05	-	-	-	-	-
<b>Total incoming resources</b>		S06	111,572	-	-	111,572	126,927
<b>Resources expended (Notes 4-8)</b>							
<b>Costs of Generating Funds</b>			-	-	-	-	-
Costs of generating voluntary income		S07	-	-	-	-	-
Fundraising trading costs		S08	-	-	-	-	-
Investment management costs		S09	-	-	-	-	-
<b>Charitable activities</b>		S10	133,050	-	-	133,050	133,481
<b>Governance costs</b>		S11	-	-	-	-	-
<b>Other resources expended</b>		S12	-	-	-	-	-
<b>Total resources expended</b>		S13	133,050	-	-	133,050	133,481
<b>Net incoming/(outgoing) resources before transfers</b>		S14	- 21,478	-	-	- 21,478	- 6,555
<b>Gross transfers between funds</b>		S15	-	-	-	-	-
<b>Net incoming/(outgoing) resources before other recognised gains/(losses)</b>		S16	- 21,478	-	-	- 21,478	- 6,555
<b>Other recognised gains/(losses)</b>							
Gains and losses on revaluation of fixed assets for the charity's own use		S17	-	-	-	-	-
Gains and losses on investment assets		S18	-	-	-	-	-
<b>Net movement in funds</b>		S19	- 21,478	-	-	- 21,478	- 6,555
<b>Total funds brought forward</b>		S20	-	-	-	68,501	75,056
<b>Total funds carried forward</b>		S21	- 21,478	-	-	47,023	68,501

## Section B Balance sheet

		Note	Restricted			Total this year £	Total last year £
	Unrestricted funds £		income funds £	Endowment funds £			
			F01	F02	F03	F04	F05
<b>Fixed assets</b>							
Tangible assets	(Note 9)	B01	4,884	-	-	4,884	5,838
		B02	-	-	-	-	-
Investments	(Note 10)	B03	-	-	-	-	-
<b>Total fixed assets</b>		B04	4,884	-	-	4,884	5,838
<b>Current assets</b>							
Stock and work in progress		B05	-	-	-	-	-
Debtors	(Note 11)	B06	-	-	-	-	-
(Short term) investments		B07	-	-	-	-	-
Cash at bank and in hand		B08	70,593	-	-	70,593	75,925
<b>Total current assets</b>		B09	70,593	-	-	70,593	75,925
Creditors: amounts falling due within one year	(Note 12)	B10	15,305	-	-	15,305	9,797
<b>Net current assets/(liabilities)</b>		B11	55,288	-	-	55,288	66,128
<b>Total assets less current liabilities</b>		B12	60,172	-	-	60,172	71,966
Creditors: amounts falling due after one year	(Note 12)	B13		-	-	-	-
Provisions for liabilities and charges		B14	-	-	-	-	-
<b>Net assets</b>		B15	60,172	-	-	60,172	71,966
<b>Funds of the Charity</b>							
Unrestricted funds		B16	47,023			47,023	68,501
		B17	-			-	-
Restricted income funds (Note 13)		B18		-		-	-
Endowment funds (Note 13)		B19			-	-	-
<b>Total funds</b>		B20	47,023	-	-	47,023	68,501

Signed by one or two trustees on behalf of all the trustees

	Signature	Print Name	Date of approval

Note 1 **Basis of preparation**

***This section should be completed by all charities.***

**1.1 Basis of accounting**

These accounts have been prepared on the basis of historic cost (except that investments are shown at market value) in accordance with:

- Accounting and Reporting by Charities – Statement of Recommended Practice (SORP 2005);
- and with\*  Accounting Standards;
- or  Financial Reporting Standards for Smaller Enterprises (FRSSE);
- and with the Charities Act.

[\*\* except for the following].

***Give details in this box if a different standard has been followed.***

\* -Tick as appropriate:

- if all relevant disclosures shown in the pack have been given then please tick “Accounting Standards”;
- if disclosures completed in these accounts have been restricted to those required by the FRSSE, then please tick “Financial Reporting Standards for Smaller Enterprises (FRSSE)”.

\*\* - If no departures from the chosen standards have been made then delete these words; otherwise give details of any changes in the boxes.

**1.2 Change in basis of accounting**

There has been no change to the accounting policies (valuation rules and methods of accounting) since last year (§ except for the following).

***Give details in this box of any material changes that have been made.***

§ if no changes have been made to accounting policies then delete these words.

**1.3 Changes to previous accounts**

No changes have been made to accounts for previous years (§§ except for the following).

***Give details in this box of any material changes that have been made.***

§§ if no changes have been made to accounts for previous periods then delete these words.

**Note 2 Accounting policies**

*This standard list of accounting policies has been applied by the charity except for those deleted. Where a different or additional policy has been adopted then this is detailed in the box below.*

**INCOMING RESOURCES**

<b>Recognition of incoming resources</b>	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> <li>the charity becomes entitled to the resources;</li> <li>the trustees are virtually certain they will receive the resources; and</li> <li>the monetary value can be measured with sufficient reliability.</li> </ul>
<b>Incoming resources with related expenditure</b>	Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.
<b>Grants and donations</b>	Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.
<b>Tax reclaims on donations and gifts</b>	Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.
<b>Contractual income and performance related grants</b>	This is only included in the SoFA once the related goods or services have been delivered.
<b>Gifts in kind</b>	Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised.  Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity.  Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.
<b>Donated services and facilities</b>	These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.
<b>Volunteer help</b>	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.
<b>Investment income</b>	This is included in the accounts when receivable.
<b>Investment gains and losses</b>	This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

**EXPENDITURE AND LIABILITIES**

<b>Liability recognition</b>	Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.
<b>Governance costs</b>	Include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.
<b>Grants with performance conditions</b>	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.
<b>Grants payable without performance conditions</b>	These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.
<b>Support Costs</b>	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

**ASSETS**

<b>Tangible fixed assets for use by charity</b>	These are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost or a reasonable value on receipt.
<b>Investments</b>	Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.
<b>Stocks and work in progress</b>	These are valued at the lower of cost or market value.

**POLICIES ADOPTED  
ADDITIONAL TO OR  
DIFFERENT FROM THOSE  
ABOVE**

--

**Note 3 Analysis of incoming resources**

*Incoming resources may be further analysed if this would help the reader of the accounts.*

	Analysis	This year £	Last year £
<b>Voluntary income</b>	BDC Grant		
		-	-
		-	-
		-	-
	<b>Total</b>	-	-
<b>Activities for generating funds</b>	Fundraising	2,194	911
		-	-
		-	-
		-	-
	<b>Total</b>	2,194	911
<b>Investment income</b>		-	-
		-	-
		-	-
		-	-
	<b>Total</b>	-	-
<b>Incoming resources from charitable activities</b>	Nursery fees	109,029	125,293
	Book club	-	-
	Other	349	723
		-	-
	<b>Total</b>	109,378	126,016

**Note 4 Analysis of resources expended**

Resources expended may be further analysed if this would help the reader of the accounts.

	Analysis	This year £	Last year £
<b>Costs of generating voluntary income</b>		-	-
		-	-
		-	-
	<b>Total</b>	-	-
<b>Fundraising trading costs</b>		-	-
		-	-
	<b>Total</b>	-	-
<b>Investment management costs</b>		-	-
		-	-
	<b>Total</b>	-	-
<b>Charitable activities</b>	Wages	110,220	106,971
	Rent and other premises costs	7,434	7,905
	Other direct nursery costs	10,173	11,610
	Printing	340	295
	Insurance	959	915
	Postage and phone		
	Subscriptions	144	1,609
	Independent examination	200	218
	Legal & Professional	821	100
	Bad debts		
	Sundry	1,707	2,803
	Depreciation	954	954
	Bank charges	98	100
<b>Total</b>	133,050	133,481	
<b>Governance costs</b>		-	-
		-	-
	<b>Total</b>	-	-

**Note 5 Support Costs**

*Please complete this note if the charity has analysed its expenses using activity categories and has support costs.*

Support cost type	Fundraising activity £	Charitable Activity £	Governance Activity £	Total Cost £
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
<b>Total</b>	-	-	-	-

**Note 6 Details of certain items of expenditure****6.1 Trustee expenses**

*Please provide details of the amount of any payment or reimbursement of out-of-pocket expenses made to trustees or to third parties for expenses incurred by trustees. If no expenses were paid, please enter 'None' in the appropriate box(es).*

Number of trustees who were paid expenses

Nature of the expenses

Total amount paid

This year	Last year
£	£

**6.2 Fees for examination or audit of the accounts**

*Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner or auditor. If nothing was paid please enter NONE in the appropriate box(es).*

Independent examiner's or auditors' fees for reporting on the accounts

Other fees (for example: advice, consultancy, accountancy services) paid to the independent examiner or auditor

This year £	Last year £
200	168

**Section C** **Notes to the accounts** **(cont)**

**Note 7** **Paid employees**  
*Please complete this note if the charity has any employees.*

**7.1 Staff Costs**

	This year £	Last year £
Gross wages, salaries and benefits in kind	110,220	106,971
Employer's National Insurance costs	-	-
Pension costs	-	-
<b>Total staff costs</b>	<b>110,220</b>	<b>106,971</b>

**7.2 Average number of full-time equivalent employees in the year**

		This year Number	Last year Number
The parts of the charity in which the employees work	Fundraising	-	-
	Nursery Staff	11	11
	Governance	-	-
	Other	-	-
	<b>Total</b>	<b>11</b>	<b>11</b>

**7.3 Defined contribution pension scheme**

*Please complete if a defined contribution pension scheme is operated.*

Brief details of the scheme

--

	This year £	Last year £
The costs of the scheme to the charity for the year		
The amount of any contributions outstanding at the year end		
The amount of any contributions prepaid at the year end		



**Note 9 Tangible fixed assets**

Please complete this note if the charity has any tangible fixed assets

**9.1 Cost or valuation**

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Payments on account and assets under construction	Total
	£	£	£	£	£	£
Balance brought forward	91,431		-	4,814	-	96,245
Additions	-	-	-	-	-	-
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Transfers *	-	-	-	-	-	-
Balance carried forward	91,431	-	-	4,814	-	96,245

**9.2 Accumulated depreciation and impairment provisions**

<b>**Basis</b>	SL	SL or RB	SL or RB	SL	SL or RB
<b>** Rate</b>	5 years old assets			3 years	
	10 years canopy				

Balance brought forward	85,875	-	-	4,532	-	90,407
Depreciation charge for year	672	-	-	282	-	954
Impairment provisions	-	-	-	-	-	-
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Transfers*	-	-	-	-	-	-
Balance carried forward	86,547	-	-	4,814	-	91,361

**9.3 Net book value**

Brought forward	5,556	-	-	282	-	5,838
Carried forward	4,884	-	-	-	-	4,884

**9.4 Revaluation**

If any fixed assets have been revalued please give details of the valuer and method of valuation

--

\* The "transfers" row is for movements between fixed asset categories.

\*\* Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction.

**Note 10 Investment assets**

*Please complete this note if the charity has any investment assets.*

**10.1 Fixed assets investments**

	£
Carrying (market) value at beginning of year	-
<b>Add:</b> additions to investments at cost	-
<b>Less:</b> disposals at carrying value	-
<b>Add/(deduct):</b> net gain/(loss) on revaluation	-
Carrying (market) value at end of year	-

*Please provide below:*

**10.2 A breakdown of the market values of investments shown above agreeing with the balance sheet row B03.**

**10.3 A breakdown of the income from investments agreeing with SOFA row S03.**

**Analysis of investments**

	10.2 Market value at year end  £	10.3 Income from investments for the year  £
Investment properties	-	-
Investments listed on a recognised stock exchange or held in common investment funds, open ended investment companies, unit trusts or other collective investment schemes	-	-
Investments in subsidiary or connected undertakings and companies	-	-
Securities not listed on a recognised Stock Exchange	-	-
Cash held as part of the investment portfolio	-	-
Other investments	-	-
<b>Total</b>	-	-

**10.4 Material investment holdings**

If any single investment is material in terms of its value (for example represents more than 5 per cent of the value of the charity's total investments) please provide details.

Investment held

Market Value


**Note 11 Debtors and prepayments**

Please complete this note if the charity has any debtors or prepayments.

## Analysis of debtors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Trade debtors	-	-	-	-
Amounts due from subsidiary and associated undertakings	-	-	-	-
Other debtors	-	-	-	-
Prepayments and accrued income	-	-	-	-
<b>Total</b>	-	-	-	-

**Note 12 Creditors and accruals**

Please complete this note if the charity has any creditors or accruals.

## 12.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Loans and overdrafts	-	-	-	-
Trade creditors	-	-	-	-
Amounts due to subsidiary and associated undertakings	-	-	-	-
Other creditors	-	-	-	-
Accruals and deferred income	15,305	9,797	-	-
<b>Total</b>	15,305	9,797	-	-

## 12.2 Security over assets

If any loan, overdraft or other creditor holds a charge or other security over any assets of the charity please provide details.

--

**Section C** **Notes to the accounts** **(cont)**

**Note 13** **Endowment and restricted income funds**

*Please complete this section if the charity has any endowment or restricted income funds.*

**13.1 Funds held**

Please give a brief description of any of the following type of funds held by the charity:

- permanent endowment funds (PE);
- expendable endowment funds (EE); and
- restricted income funds, including special trusts, of the charity (R).

Fund Name	Type PE, EE or R	Purpose and Restrictions

**13.2 Movements of major funds**

*Please give details of the movements of the major funds summarised in the restricted and endowment columns of the Statement of Financial Activities.*

Fund names	Fund balances brought forward £	Incoming resources £	Outgoing resources £	Transfers £	Gains and losses £	Fund balances carried forward £
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
<b>Total Funds</b>	-	-	-	-	-	-

**13.3 Transfers between funds**

*Please give details of any transfers between funds.*

From Fund (Name)	To Fund (Name)	Reason	Amount

**Note 14 Transactions with related parties**

*If the charity has any transactions with related parties (other than the trustee expenses explained in note 6) details of such transactions should be provided in this note. If there are no transactions to report, please enter "None" in the relevant boxes.*

**14.1 Remuneration and benefits**

*Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee or other related parties by the charity or any institution or company connected with it.*

Name of trustee or connected party	Legal authority (eg order, governing document)	Amounts paid or benefit value	
		This year £	Last year £
Amanda Neal	Articles of Association	15,855.00	

**14.2 Loans**

*Please give details of and amounts owing to or from the charity's trustees or other related parties by the charity at the year end.*

	Name of trustee or connected party	Legal authority	Amount owing	
			This year £	Last year £
Due to trustees and related parties				
Due from trustees and related parties				

**14.3 Other transaction(s) with trustees or related parties**

*Please give details of any transaction undertaken by (or on behalf of) the charity in which a trustee or related party has a material interest.*

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	This year £	Last year £

**Note 15****Additional Disclosures**

The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.



## Independent examiner's report on the accounts

### Section A

### Independent Examiner's Report

Report to the trustees/ members of

Charity Name

Witham Valley Nursery

On accounts for the year ended

31<sup>st</sup> August 2023

Charity no (if any)

1157860

Set out on pages

1-15

(remember to include the page numbers of additional sheets)

### Responsibilities and basis of report

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended DD / MM / YYYY.

As the charity trustees of the Trust, 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 Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed 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 (other than that disclosed below \*) in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

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

\* Please delete the words in the brackets if they do not apply.

Signed:

Date:

Name:

Relevant professional qualification(s) or body (if any):

**Section B**

**Disclosure**

Only complete if the examiner needs to highlight matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

**Give here brief details of any items that the examiner wishes to disclose.**

**WITHAM VALLEY NURSERY**

England & Wales - Charity number 1157860

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# Accounts

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# Trustees' Annual Report for the period

		Period start date			Period end date		
<b>From</b>	Day	Month	Year	<b>To</b>	Day	Month	Year
	1	9	2021		31	8	2022

## Section A Reference and administration details

**Charity name**

Witham Valley Nursery

**Other names charity is known by**

**Registered charity number (if any)**

1157860

**Charity's principal address**

Guithavon Valley Evangelical Church

Guithavon Valley

Witham, Essex

**Postcode**

CM8 1HF

### Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Angelene Lamb	Chair		
2	Cherilyn Long			
3	Joanne Smith	Treasurer		
4	Amanda Nial	Nursery Manager		
5	Kimberley Waylen			
6	Charlotte Bailey			
7	Laura Galpin			
8	Lucy Hennessy			
9	Hally Sweney			
10	Jenny Wilson			
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

### Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name	Dates acted if not for whole year

### Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

### Name of chief executive or names of senior staff members (Optional information)

--

## Section B Structure, governance and management

### Description of the charity's trusts

Type of governing document <i>(eg. trust deed, constitution)</i>	Charitable Incorporated organisation rules
How the charity is constituted <i>(eg. trust, association, company)</i>	Charitable Incorporated organisation
Trustee selection methods <i>(eg. appointed by, elected by)</i>	Elected at general meeting of members

### Additional governance issues (Optional information)

You **may choose** to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees' consideration of major risks and the system and procedures to manage them.

--

## Section C Objectives and activities

### Summary of the objects of the charity set out in its governing document

The objective of the nursery is to enhance the development and education of children under statutory school age. In achieving this objective the nursery provides early years education for 2 – 4 year olds, five days a week. Children are taken from the local community regardless of background or needs.

**Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)**

The nursery had over 30 children enrolled during the year, of these the majority received funding from Essex County Council. The remaining fees where the child attends more hours than covered by the funding are paid for by parents.

Children who receive additional early years Pupil Premium to improve the provision that disadvantages 3 and 4 year olds receive, is used to support the children who are not making the expected progress, by paying for additional staff training, equipment, resources and organised experiences.

We value the contribution made by committee members and parents together with the hard work of staff and would like to extend our thanks to all who have worked hard to make the nursery a success and raise funds.

The trustees have reviewed and are satisfied they have complied with their duty in section 17 of the Charities act 2011 to have due regard to the public benefit guidance published by the Charity Commission.

**Additional details of objectives and activities (Optional information)**

You **may choose** to include further statements, where relevant, about:

- policy on grantmaking;
- policy programme related investment;
- contribution made by volunteers.

**Summary of the main achievements of the charity during the year**

We have continued to fund raise to buy new resources and replace broken equipment and continue to offer extra activities such as soccer school, Diddi dance and talking tots. During the year we put on events such as a family disco and quiz night.

As ever the committee will continue to provide funding for the training and improvement but most of all support for our wonderful staff, as we continue on this journey as Witham Valley Nursery.

## Section E

## Financial review

**Brief statement of the charity's policy on reserves**

The trustees do not have a formal reserves policy, but are aware of the need to maintain a certain level of reserves to deal with contingencies.

**Details of any funds materially in deficit**

**Further financial review details (Optional information)**

You may choose to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

## Section F

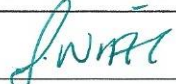
## Other optional information

## Section G

## Declaration

The trustees declare that they have approved the trustees' report above.

**Signed on behalf of the charity's trustees**

Signature(s)		
Full name(s)	Amanda	NIAZ
Position (eg Secretary, Chair, etc)	Manager	
Date	08/03/2023	



<b>Witham Valley Nursery</b>			Charity No (if any)	<b>1157860</b>
Annual accounts for the period				
Period start date	<b>9/1/2021</b>	<b>To</b>	Period end date	<b>8/31/2022</b>

## Section A Statement of financial activities

Recommended categories by activity	Details of own analysis	Note	Restricted			Total this year
			Unrestricted funds	income funds	Endowment funds	
			£	£	£	£
			F01	F02	F03	F04
<b>Incoming resources (Note 3)</b>						
<b>Incoming resources from generated funds</b>						
Voluntary income		S01	-	-	-	-
Activities for generating funds		S02	911	-	-	911
Investment income		S03	-	-	-	-
<b>Incoming resources from charitable activities</b>		S04	126,016	-	-	126,016
<b>Other incoming resources</b>		S05	-	-	-	-
<b>Total incoming resources</b>			<b>126,927</b>	<b>-</b>	<b>-</b>	<b>126,927</b>
<b>Resources expended (Notes 4-8)</b>						
<b>Costs of Generating Funds</b>						
Costs of generating voluntary income		S07	-	-	-	-
Fundraising trading costs		S08	-	-	-	-
Investment management costs		S09	-	-	-	-
<b>Charitable activities</b>		S10	133,481	-	-	133,481
<b>Governance costs</b>		S11	-	-	-	-
<b>Other resources expended</b>		S12	-	-	-	-
<b>Total resources expended</b>			<b>133,481</b>	<b>-</b>	<b>-</b>	<b>133,481</b>
<b>Net incoming/(outgoing) resources before transfers</b>			<b>- 6,555</b>	<b>-</b>	<b>-</b>	<b>- 6,555</b>
<b>Gross transfers between funds</b>			<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net incoming/(outgoing) resources before other recognised gains/(losses)</b>			<b>- 6,555</b>	<b>-</b>	<b>-</b>	<b>- 6,555</b>
<b>Other recognised gains/(losses)</b>						
Gains and losses on revaluation of fixed assets for the charity's own use		S17	-	-	-	-
Gains and losses on investment assets		S18	-	-	-	-
<b>Net movement in funds</b>			<b>- 6,555</b>	<b>-</b>	<b>-</b>	<b>- 6,555</b>
<b>Total funds brought forward</b>			<b>-</b>	<b>-</b>	<b>-</b>	<b>74,245</b>
<b>Total funds carried forward</b>			<b>- 6,555</b>	<b>-</b>	<b>-</b>	<b>67,690</b>

**CC17a**

**Total last  
year  
£**

F05

-
1,000
100
-
103,835
-
104,935

-
-
-
-
105,746
-
-
105,746
- 811
-
- 811

-
-
- 811
75,056
74,245

## Section B

## Balance sheet

	Note	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03
<b>Fixed assets</b>				
<b>Tangible assets (Note 9)</b>	B01	5,838	-	-
	B02	-	-	-
<b>Investments (Note 10)</b>	B03	-	-	-
<b>Total fixed assets</b>	B04	5,838	-	-
<b>Current assets</b>				
<b>Stock and work in progress</b>	B05	-	-	-
<b>Debtors (Note 11)</b>	B06	1,426	-	-
<b>(Short term) investments</b>	B07	-	-	-
<b>Cash at bank and in hand</b>	B08	70,593	-	-
<b>Total current assets</b>	B09	72,019	-	-
<b>Creditors: amounts falling due within one year (Note 12)</b>	B10	10,165	-	-
<b>Net current assets/(liabilities)</b>	B11	61,854	-	-
<b>Total assets less current liabilities</b>	B12	67,692	-	-
<b>Creditors: amounts falling due after one year (Note 12)</b>	B13		-	-
<b>Provisions for liabilities and charges</b>	B14	-	-	-
<b>Net assets</b>	B15	67,692	-	-
<b>Funds of the Charity</b>				
<b>Unrestricted funds</b>	B16	67,690		
	B17	-		
<b>Restricted income funds (Note 13)</b>	B18		-	
<b>Endowment funds (Note 13)</b>	B19			-
<b>Total funds</b>	B20	67,690	-	-

Signed by one or two trustees on behalf of all the trustees

Signature

Print I




<b>Total this year £ F04</b>	<b>Total last year £ F05</b>
5,838	6,792
-	-
-	-
5,838	6,792

-	-
1,426	3,425
-	-
70,593	75,925
72,019	79,350

10,165	15,824
--------	--------

61,854	63,526
--------	--------

67,692	70,318
--------	--------

-	-
-	-

67,692	70,318
--------	--------

67,690	74,245
-	-
-	-
-	-

67,690	74,245
--------	--------

Name	Date of approval

Note 1 **Basis of preparation**

***This section should be completed by all charities.***

**1.1 Basis of accounting**

These accounts have been prepared on the basis of historic cost (net book value) in accordance with:

- Accounting and Reporting by Charities – Statement of Recognition and Control
  - and with\* 

✓
✓

 Accounting Standards;
  - or 

✓
---

 Financial Reporting Standards for Charities
  - and with the Charities Act.
- [\*\* except for the following].

***Give details in this box if a different standard has been used.***

\* -Tick as appropriate:

- if all relevant disclosures shown in the pack have been given
- if disclosures completed in these accounts have been restricted to those required by the “Financial Reporting Standards for Smaller Enterprises (FRSSE)”.

\*\* - If no departures from the chosen standards have been made then tick the boxes.

**1.2 Change in basis of accounting**

There has been no change to the accounting policies (valuation and recognition) except for the following).

***Give details in this box of any material changes that have occurred.***

§ if no changes have been made to accounting policies then delete this section.

**1.3 Changes to previous accounts**

No changes have been made to accounts for previous years (§ if no changes have been made to accounts for previous periods then delete this section).

***Give details in this box of any material changes that have occurred.***

§§ if no changes have been made to accounts for previous periods then delete this section.

**accounts**

st (except that investments are shown at market

nmended Practice (SORP 2005);

Smaller Enterprises (FRSSE);

***followed.***

then please tick "Accounting Standards";

ed to those required by the FRSSE, then please tick

n delete these words; otherwise give details of any changes

n rules and methods of accounting) since last year (§

***ve been made.***

hese words.

§ except for the following).

***ve been made.***

en delete these words.

**Note 2****Accounting policies**

*This standard list of accounting policies has been applied by the charity except for those deleted. Where a different or additional policy has been adopted then this is detailed in the box below.*

**INCOMING RESOURCES**

<b>Recognition of incoming resources</b>	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> <li>the charity becomes entitled to the resources;</li> <li>the trustees are virtually certain they will receive the resources; and</li> <li>the monetary value can be measured with sufficient reliability.</li> </ul>
<b>Incoming resources with related expenditure</b>	Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.
<b>Grants and donations</b>	Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.
<b>Tax reclaims on donations and gifts</b>	Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.
<b>Contractual income and performance related grants</b>	This is only included in the SoFA once the related goods or services have been delivered.
<b>Gifts in kind</b>	Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised.  Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity.  Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.
<b>Donated services and facilities</b>	These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.
<b>Volunteer help</b>	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.
<b>Investment income</b>	This is included in the accounts when receivable.
<b>Investment gains and losses</b>	This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

**EXPENDITURE AND LIABILITIES**

<b>Liability recognition</b>	Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.
<b>Governance costs</b>	Include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.
<b>Grants with performance conditions</b>	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.
<b>Grants payable without performance conditions</b>	These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.
<b>Support Costs</b>	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

**ASSETS**

<b>Tangible fixed assets for use by charity</b>	These are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost or a reasonable value on receipt.
<b>Investments</b>	Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.
<b>Stocks and work in progress</b>	These are valued at the lower of cost or market value.

**POLICIES ADOPTED  
ADDITIONAL TO OR  
DIFFERENT FROM THOSE  
ABOVE**

**Section C**

**Notes to the accounts**

**Note 3 Analysis of incoming resources**

*Incoming resources may be further analysed if this would help the reader of the accounts.*

	Analysis	This year £
<b>Voluntary income</b>	BDC Grant	
		-
		-
		-
	<b>Total</b>	-
<b>Activities for generating funds</b>	Fundraising	911
		-
		-
		-
	<b>Total</b>	911
<b>Investment income</b>		-
		-
		-
		-
	<b>Total</b>	-
<b>Incoming resources from charitable activities</b>	Nursery fees	125,293
	Book club	-
	Other	723
		-
	<b>Total</b>	126,016

**Last year**  
**£**

1,000
-
-
-
-
1,000

100
-
-
-
-
100

-
-
-
-
-
-

103,335
-
500
-
-
103,835

**Section C**

**Notes to the accounts**

**Note 4**

**Analysis of resources expended**

Resources expended may be further analysed if this would help the reader of the account

	Analysis	This year £
<b>Costs of generating voluntary income</b>		-
		-
		-
	<b>Total</b>	-
<b>Fundraising trading costs</b>		-
		-
	<b>Total</b>	-
<b>Investment management costs</b>		-
		-
	<b>Total</b>	-
<b>Charitable activities</b>	Wages	106,971
	Rent and other premises costs	7,905
	Other direct nursery costs	11,610
	Printing	295
	Insurance	915
	Postage and phone	
	Subscriptions	1,609
	Independent examination	218
	Legal & Professional	100
	Bad debts	
	Sundry	2,803
	Depreciation	954
	Bank charges	100
<b>Total</b>	133,481	
<b>Governance costs</b>		-
		-
	<b>Total</b>	-

(

S.

Last year  
£

-
-
-
-
-

-
-
-
-

-
-
-
-

88,216
7,224
5,935
208
889
-
856
150
-
556
664
954
94
105,746

-
-
-
-

**Section C Notes to the accounts**

**Note 5 Support Costs**

*Please complete this note if the charity has analysed its expenses using activity categories and has support costs.*

Support cost type	Fundraising activity £	Charitable Activity £	Governance Activity £	Total Cost £
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
<b>Total</b>	-	-	-	-

**Note 6 Details of certain items of expenditure**

**6.1 Trustee expenses**

*Please provide details of the amount of any payment or reimbursement of out-of-pocket expenses made to trustees or to third parties for expenses incurred by trustees. If no expenses were paid, please enter 'None' in the appropriate box(es).*

Number of trustees who were paid expenses

Nature of the expenses

Total amount paid

This year	Last year
£	£

**6.2 Fees for examination or audit of the accounts**

*Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner or auditor. If nothing was paid please enter NONE in the appropriate box(es).*

Independent examiner's or auditors' fees for reporting on the accounts

Other fees (for example: advice, consultancy, accountancy services) paid to the independent examiner or auditor

This year £	Last year £
168	150

**Note 7** **Paid employees***Please complete this note if the charity has any employees.***7.1 Staff Costs**

	<b>This year £</b>	<b>Last year £</b>
Gross wages, salaries and benefits in kind	106,971	88,216
Employer's National Insurance costs	-	-
Pension costs	-	-
<b>Total staff costs</b>	<b>106,971</b>	<b>88,216</b>

**7.2 Average number of full-time equivalent employees in the year****The parts of the charity in which the employees work**

	<b>This year Number</b>	<b>Last year Number</b>
Fundraising	-	-
Nursery Staff	11	9
Governance	-	-
Other	-	-
<b>Total</b>	<b>11</b>	<b>9</b>

**7.3 Defined contribution pension scheme***Please complete if a defined contribution pension scheme is operated.***Brief details of the scheme**

--

	<b>This year £</b>	<b>Last year £</b>
The costs of the scheme to the charity for the year		
The amount of any contributions outstanding at the year end		
The amount of any contributions prepaid at the year end		



(c)

*Aggregate form a*

<b>Grants to individuals Total amount £</b>
-
-
-
-
-
-
-
-

*any support cost  
or allocate*

£

*Next of its  
and total paid to  
the understanding*

<b>Total amount of grants paid £</b>
-
-
-
-
-
-
-
-
-
-
-
-

**Note 9 Tangible fixed assets***Please complete this note if the charity has any tangible fixed assets***9.1 Cost or valuation**

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Payments on account and assets under construction	Total
	£	£	£	£	£	£
Balance brought forward	91,431		-	4,814	-	96,245
Additions	-	-	-	-	-	-
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Transfers *	-	-	-	-	-	-
Balance carried forward	91,431	-	-	4,814	-	96,245

**9.2 Accumulated depreciation and impairment provisions**

<b>**Basis</b>	SL	SL or RB	SL or RB	SL	SL or RB
<b>** Rate</b>	5 years old assets			3 years	
	10 years canopy				

Balance brought forward	85,203	-	-	4,250	-	89,453
Depreciation charge for year	672	-	-	282	-	954
Impairment provisions	-	-	-	-	-	-
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Transfers*	-	-	-	-	-	-
Balance carried forward	85,875	-	-	4,532	-	90,407

**9.3 Net book value**

Brought forward	6,228	-	-	564	-	6,792
Carried forward	5,556	-	-	282	-	5,838

**9.4 Revaluation***If any fixed assets have been revalued please give details of the valuer and method of valuation*

--

\* The "transfers" row is for movements between fixed asset categories.

\*\* Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction.

**Section C****Notes to the accounts****Note 10 Investment assets**

*Please complete this note if the charity has any investment assets.*

**10.1 Fixed assets investments**

	£
Carrying (market) value at beginning of year	-
<b>Add:</b> additions to investments at cost	-
<b>Less:</b> disposals at carrying value	-
<b>Add/(deduct):</b> net gain/(loss) on revaluation	-
Carrying (market) value at end of year	-

*Please provide below:*

**10.2 A breakdown of the market values of investments shown above agreeing with the sheet row B03.**

**10.3 A breakdown of the income from investments agreeing with SOFA row S03.**

**Analysis of investments**

	<b>10.2 Market value at year end</b>
	£
<b>Investment properties</b>	-
<b>Investments listed on a recognised stock exchange or held in common investment funds, open ended investment companies, unit trusts or other collective investment schemes</b>	-
<b>Investments in subsidiary or connected undertakings and companies</b>	-
<b>Securities not listed on a recognised Stock Exchange</b>	-
<b>Cash held as part of the investment portfolio</b>	-
<b>Other investments</b>	-
<b>Total</b>	-

**10.4 Material investment holdings**

**If any single investment is material in terms of its value (for example represents more than 10% of the value of the charity's total investments) please provide details.**

**Investment held**

**Market Value**


██████████ (cc

Balance

<b>10.3</b>
<b>Income from investments for the year</b>
<b>£</b>
-
-
-
-
-
-
-
-

in 5 per cent


**Note 11 Debtors and prepayments**

*Please complete this note if the charity has any debtors or prepayments.*

**Analysis of debtors**

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Trade debtors	-	215	-	-
Amounts due from subsidiary and associated undertakings	-	-	-	-
Other debtors		425	-	-
Prepayments and accrued income	1,426	2,785	-	-
<b>Total</b>	<b>1,426</b>	<b>3,425</b>	<b>-</b>	<b>-</b>

**Note 12 Creditors and accruals**

*Please complete this note if the charity has any creditors or accruals.*

**12.1 Analysis of creditors**

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Loans and overdrafts	-	-	-	-
Trade creditors	368	-	-	-
Amounts due to subsidiary and associated undertakings		-	-	-
Other creditors		-	-	-
Accruals and deferred income	9,797	15,824	-	-
<b>Total</b>	<b>10,165</b>	<b>15,824</b>	<b>-</b>	<b>-</b>

**12.2 Security over assets**

*If any loan, overdraft or other creditor holds a charge or other security over any assets of the charity please provide details.*

--



**Section C****Notes to the accounts****Note 14 Transactions with related parties**

*If the charity has any transactions with related parties (other than the trustee expenses note 6) details of such transactions should be provided in this note. If there are no transactions to report, please enter "None" in the relevant boxes.*

**14.1 Remuneration and benefits**

*Please give the amount of, and legal authority for, any remuneration or other benefits paid to or for other related parties by the charity or any institution or company connected with it.*

Name of trustee or connected party	Legal authority (eg order, governing document)	Amounts paid or received
		This year £
Jannette Hawkins	Articles of Association	12,364.20
Laura Lloyd	Articles of Association	-

**14.2 Loans**

*Please give details of and amounts owing to or from the charity's trustees or other related parties at the year end.*

	Name of trustee or connected party	Legal authority	Amount
			This year £
Due to trustees and related parties			
Due from trustees and related parties			

**14.3 Other transaction(s) with trustees or related parties**

*Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest.*

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	This year £

**(co**

**s explained in  
sactions to**

**aid to a trustee**

<b>or benefit value</b>
<b>Last year £</b>
<b>12,364.20</b>
-

**ed parties by**

<b>t owing</b>
<b>Last year £</b>

**h a trustee or**

<b>Last year £</b>

**Note 15****Additional Disclosures**

The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.

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Section A

Independent Examiner's Report

Report to the trustees/ members of

Charity Name: Witham Valley Nursery

On accounts for the year ended

31st August 2022 Charity no (if any): 1157860

Set out on pages

1-15 (remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31 / 08 / 2022

Responsibilities and basis of report

As the charity trustees of the Trust, 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 Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed 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 (other than that disclosed below \*) in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
• the accounts do not accord with the accounting records

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

\* Please delete the words in the brackets if they do not apply.

Signed: [Signature] Date: 03/03/2023

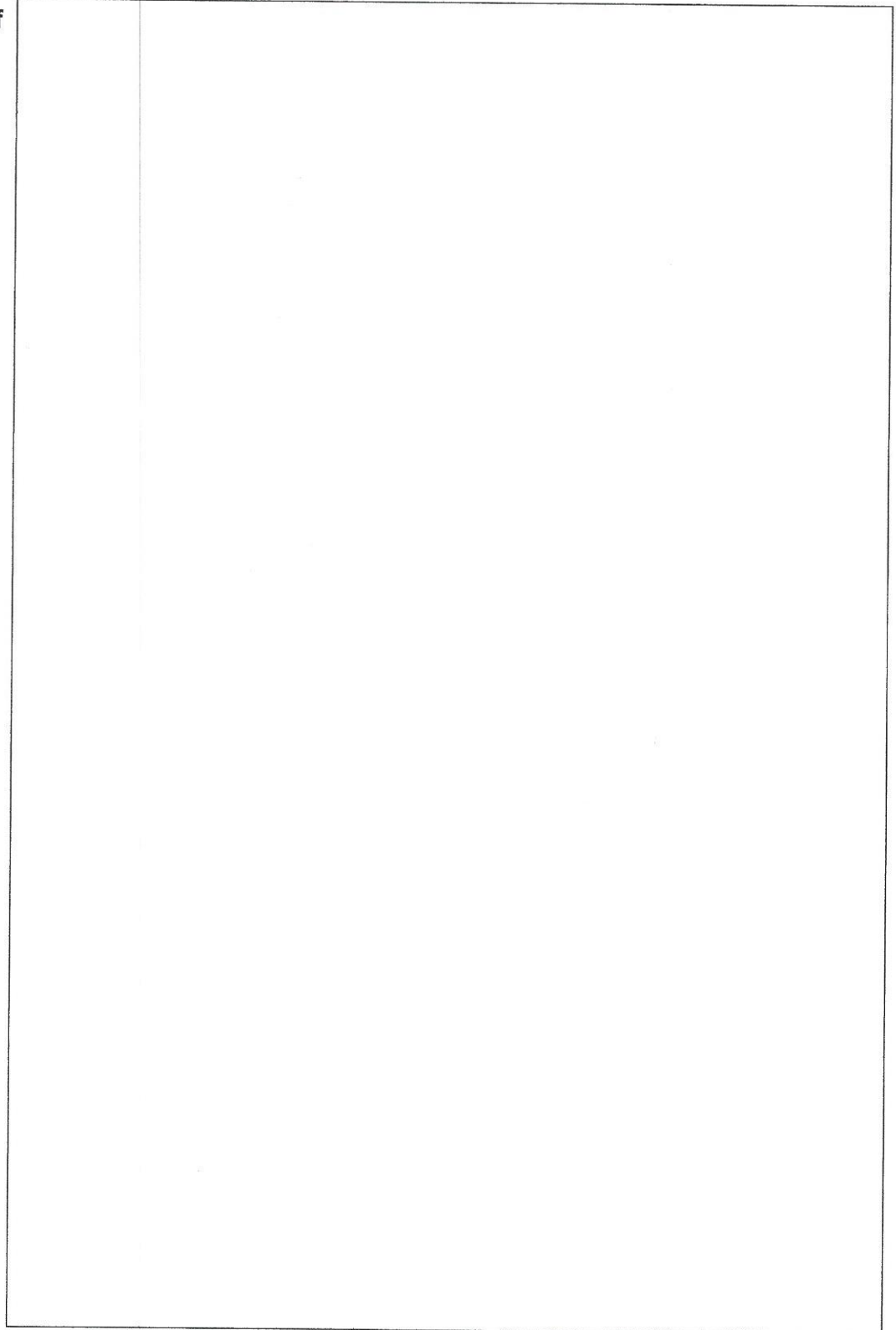
Name: NIGEL PETER BARBEN

Relevant professional qualification(s) or body (if any): FCCA

Address: YEGHAN BASSETTS LANE, WOODEN WALTER, ESSEX CM9 6RY

Only complete if the examiner needs to highlight matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

**Give here brief details of any items that the examiner wishes to disclose.**



**WITHAM VALLEY NURSERY**

England & Wales - Charity number 1157860

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# Accounts

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# Trustees' Annual Report for the period

<b>From</b>	<b>Period start date</b>			<b>To</b>	<b>Period end date</b>		
	Day 1	Month 9	Year 2020		Day 31	Month 8	Year 2021

**Charity name**

Witham Valley Nursery

**Other names charity is known by**

**Registered charity number (if any)**

1157860

**Charity's principal address**

Guithavon Valley Evangelical Church

Guithavon Valley

Witham, Essex

**Postcode**

CM8 1HF

**Names of the charity trustees who manage the charity**

**Dates acted if not for whole year**

Trustee name	Office (if any)		Name of person (or body) entitled to appoint trustee (if any)
1 Angelene Lamb	Chair		
2 Ally Knipe	Treasurer	Resigned 30/11/2021	
3 Jannette Hawkins	Nursery Manager		
4 Cherilyn Long			
5 Laura Lloyd			
6 Joanne Smith			
7 Rachel Church		Resigned 30/11/2021	
8 Jenny Wilson			
9 Hally Sweney			

**Names of the trustees for the charity, if any, (for example, any custodian trustees)**

Name	Dates acted if not for whole year

**Names and addresses of advisers (Optional information)**

Type of adviser	Name	Address

**Name of chief executive or names of senior staff members (Optional information)**

--

**Description of the charity's trusts**

Type of governing document (eg. trust deed, constitution)	Charitable Incorporated organisation Rules
How the charity is constituted (eg. trust, association, company)	Charitable Incorporated Organisation
Trustee selection methods (eg. appointed by, elected by)	Elected at General Meeting of Members

**Additional governance issues (Optional information)**

You **may choose** to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees' consideration of major risks and the system and procedures to manage them.

--

**Summary of the objects of the charity set out in its governing document**

The Objective of the nursery is to enhance the development and education of children under the statutory school age. In achieving this objective the nursery provides early years education for 2 – 4 year olds, five day a week. Children are taken from the local community regardless of their background or needs.

**Summary of the main activities undertaken for the public benefit in relation to these objects (include within this**

The nursery had 42 children enrolled during the year. Of these, 34 received funding from the Essex County Council. The remaining fees (and where the child attends for more hours than covered by the funding) are

**section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)**

paid for by parents.

Additionally, 2 children received additional early Years Pupil Premium to improve the provision that disadvantaged 3 and 4 year olds receive. We use this additional funding to support children that are not making expected progress for staff training or to purchase additional equipment, resources or organised experiences.

We value the contribution made by committee members and parents together with the hard work of staff and would like to extend our thanks to all who have worked hard to make the nursery a success and raise funds.

The trustees have reviewed and are satisfied they have compiled with their duty in section 17 of the Charities act 2011 to have due regard to the public benefit guidance published by the Charity Commission.

**Additional details of objectives and activities (Optional information)**

- 
- 

You **may choose** to include further statements, where relevant, about:

- policy on grantmaking;
- policy programme related investment;
- contribution made by volunteers.

We have continued to fund raise to buy new resources and replace

**during the year**

broken equipment and continue to offer extra activities such as soccer school, Diddi dance and Talking Tots. During the year we put on events such as family disco and quiz night but with the COVID restrictions this has been less than previous years. However they were able to take part in a Christmas Trail where the public were able to donate and find the Grinch throughout Witham.

Due to the restrictions and having many children at home we have purchased equipment to allow for remote activities. Children were still able to access some of the extra activities such as Diddi dance via their computers at home. Additionally we have invested in an app to improve our communication and relationships with parents and staff.

As ever the committee will continue to provide funding for the training and improvement but most of all support for our wonderful staff, as we continue on this journey as Witham Valley Nursery.

**Brief statement of the**

The trustees do not have a formal reserves policy, but are aware of the need to maintain a certain level of reserves to deal with contingencies.

charity's policy on reserves

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Details of any funds materially in deficit

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**Further financial review details (Optional information)**

You **may choose** to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

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**Section F**


**Other optional information**

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The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)

	
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Full name(s)

Jannette Hawkins	
------------------	--

Position (eg Secretary, Chair, etc)

Nursery Manager	
-----------------	--

Date

30/06/2021
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<b>Witham Valley Nursery</b>			Charity No (if any)	<b>1157860</b>	<b>CC17a</b>
<b>Annual accounts for the period</b>					
Period start date	<b>01/09/2020</b>	<b>To</b>	Period end date	<b>31/08/2021</b>	

## Section A Statement of financial activities

Recommended categories by activity	Details of own analysis	Note	Restricted			Total this year £	Total last year £
			Unrestricted funds £	income funds £	Endowment funds £		
			F01	F02	F03	F04	F05
<b>Incoming resources (Note 3)</b>							
<b>Incoming resources from generated funds</b>							
Voluntary income		S01	1,000	-	-	1,000	10,000
Activities for generating funds		S02	100	-	-	100	474
Investment income		S03	-	-	-	-	-
<b>Incoming resources from charitable activities</b>							
Other incoming resources		S04	103,835	-	-	103,835	115,444
		S05	-	-	-	-	-
<b>Total incoming resources</b>			<b>104,935</b>	<b>-</b>	<b>-</b>	<b>104,935</b>	<b>125,918</b>
<b>Resources expended (Notes 4-8)</b>							
<b>Costs of Generating Funds</b>							
Costs of generating voluntary income		S07	-	-	-	-	-
Fundraising trading costs		S08	-	-	-	-	-
Investment management costs		S09	-	-	-	-	-
<b>Charitable activities</b>							
		S10	105,746	-	-	105,746	111,993
<b>Governance costs</b>							
		S11	-	-	-	-	-
<b>Other resources expended</b>							
		S12	-	-	-	-	-
<b>Total resources expended</b>			<b>105,746</b>	<b>-</b>	<b>-</b>	<b>105,746</b>	<b>111,993</b>
<b>Net incoming/(outgoing) resources before transfers</b>			<b>- 811</b>	<b>-</b>	<b>-</b>	<b>- 811</b>	<b>13,925</b>
<b>Gross transfers between funds</b>							
		S15	-	-	-	-	-
<b>Net incoming/(outgoing) resources before other recognised gains/(losses)</b>			<b>- 811</b>	<b>-</b>	<b>-</b>	<b>- 811</b>	<b>13,925</b>
<b>Other recognised gains/(losses)</b>							
Gains and losses on revaluation of fixed assets for the charity's own use		S17	-	-	-	-	-
Gains and losses on investment assets		S18	-	-	-	-	-
<b>Net movement in funds</b>			<b>- 811</b>	<b>-</b>	<b>-</b>	<b>- 811</b>	<b>13,925</b>
<b>Total funds brought forward</b>			<b>-</b>	<b>-</b>	<b>-</b>	<b>75,057</b>	<b>61,132</b>
<b>Total funds carried forward</b>			<b>- 811</b>	<b>-</b>	<b>-</b>	<b>74,246</b>	<b>75,057</b>

## Section B Balance sheet

		Note	Restricted			Total this year £	Total last year £
			Unrestricted funds £	income funds £	Endowment funds £		
			F01	F02	F03	F04	F05
<b>Fixed assets</b>							
Tangible assets	(Note 9)	B01	6,792	-	-	6,792	6,222
		B02	-	-	-	-	-
Investments	(Note 10)	B03	-	-	-	-	-
	<i>Total fixed assets</i>	B04	6,792	-	-	6,792	6,222
<b>Current assets</b>							
Stock and work in progress		B05	-	-	-	-	-
Debtors	(Note 11)	B06	3,425	-	-	3,425	4,057
(Short term) investments		B07	-	-	-	-	-
Cash at bank and in hand		B08	79,853	-	-	79,853	75,925
	<i>Total current assets</i>	B09	83,278	-	-	83,278	79,982
Creditors: amounts falling due within one year	(Note 12)	B10	15,824	-	-	15,824	11,147
	<i>Net current assets/(liabilities)</i>	B11	67,454	-	-	67,454	68,835
	<i>Total assets less current liabilities</i>	B12	74,246	-	-	74,246	75,057
Creditors: amounts falling due after one year	(Note 12)	B13		-	-	-	-
Provisions for liabilities and charges		B14	-	-	-	-	-
	<i>Net assets</i>	B15	74,246	-	-	74,246	75,057
<b>Funds of the Charity</b>							
Unrestricted funds		B16	74,246			74,246	75,057
		B17	-			-	-
Restricted income funds (Note 13)		B18		-		-	-
Endowment funds (Note 13)		B19			-	-	-
	<i>Total funds</i>	B20	74,246	-	-	74,246	75,057

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval

**Note 3 Analysis of incoming resources**

*Incoming resources may be further analysed if this would help the reader of the accounts.*

	Analysis	This year £	Last year £
<b>Voluntary income</b>	BDC Grant	1,000	10,000
		-	-
		-	-
		-	-
	<b>Total</b>	1,000	10,000
<b>Activities for generating funds</b>	Fundraising	100	474
		-	-
		-	-
		-	-
	<b>Total</b>	100	474
<b>Investment income</b>		-	-
		-	-
		-	-
		-	-
	<b>Total</b>	-	-
<b>Incoming resources from charitable activities</b>	Nursery fees	103,335	115,144
	Book club	-	-
	Other	500	300
		-	-
	<b>Total</b>	103,835	115,444

## Section C

## Notes to the accounts

(cont)

## Note 4

## Analysis of resources expended

Resources expended may be further analysed if this would help the reader of the accounts.

	Analysis	This year £	Last year £
Costs of generating voluntary income		-	-
		-	-
		-	-
	<b>Total</b>	-	-
Fundraising trading costs		-	-
		-	-
		-	-
	<b>Total</b>	-	-
Investment management costs		-	-
		-	-
		-	-
	<b>Total</b>	-	-
Charitable activities	Wages	88,216	90,963
	Rent and other premises costs	7,224	7,150
	Other direct nursery costs	5,935	10,023
	Printing	208	398
	Insurance	889	873
	Postage and phone	-	80
	Subscriptions	856	-
	Independent examination	150	150
	Legal & Professional	-	203
	Bad debts	556	283
	Sundry	664	1,129
	Depreciation	954	672
	Bank charges	94	69
<b>Total</b>	105,746	111,993	
Governance costs		-	-
		-	-
		-	-
	<b>Total</b>	-	-

**Section C** **Notes to the accounts** **(cont)**

**Note 5 Support Costs**

*Please complete this note if the charity has analysed its expenses using activity categories and has support costs.*

Support cost type	Fundraising activity £	Charitable Activity £	Governance Activity £	Total Cost £
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
<b>Total</b>	-	-	-	-

**Note 6 Details of certain items of expenditure**

**6.1 Trustee expenses**

*Please provide details of the amount of any payment or reimbursement of out-of-pocket expenses made to trustees or to third parties for expenses incurred by trustees. If no expenses were paid, please enter 'None' in the appropriate box(es).*

Number of trustees who were paid expenses

Nature of the expenses

Total amount paid

This year	Last year
£	£

**6.2 Fees for examination or audit of the accounts**

*Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner or auditor. If nothing was paid please enter NONE in the appropriate box(es).*

Independent examiner's or auditors' fees for reporting on the accounts

Other fees (for example: advice, consultancy, accountancy services) paid to the independent examiner or auditor

This year £	Last year £
150	150

**Section C****Notes to the accounts****(cont)****Note 7 Paid employees***Please complete this note if the charity has any employees.***7.1 Staff Costs**

	This year £	Last year £
Gross wages, salaries and benefits in kind	88,216	90,963
Employer's National Insurance costs	-	-
Pension costs	-	-
<b>Total staff costs</b>	<b>88,216</b>	<b>90,963</b>

**7.2 Average number of full-time equivalent employees in the year**

	This year Number	Last year Number
The parts of the charity in which the employees work		
Fundraising	-	-
Nursery Staff	9	11
Governance	-	-
Other	-	-
<b>Total</b>	<b>9</b>	<b>11</b>

**7.3 Defined contribution pension scheme***Please complete if a defined contribution pension scheme is operated.***Brief details of the scheme**

--	--

	This year £	Last year £
The costs of the scheme to the charity for the year		
The amount of any contributions outstanding at the year end		
The amount of any contributions prepaid at the year end		

**Note 9 Tangible fixed assets***Please complete this note if the charity has any tangible fixed assets***9.1 Cost or valuation**

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Payments on account and assets under construction	Total
	£	£	£	£	£	£
Balance brought forward	89,908		-	4,814	-	94,722
Additions	-	-	-	1,524	-	1,524
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Transfers *	-	-	-	-	-	-
Balance carried forward	89,908	-	-	6,338	-	96,246

**9.2 Accumulated depreciation and impairment provisions**

<b>**Basis</b>	SL	SL or RB	SL or RB	SL	SL or RB
<b>** Rate</b>	5 years old assets			3 years	
	10 years canopy				

Balance brought forward	84,532	-	-	3,968	-	88,500
Depreciation charge for year	672	-	-	282	-	954
Impairment provisions	-	-	-	-	-	-
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Transfers*	-	-	-	-	-	-
Balance carried forward	85,204	-	-	4,250	-	89,454

**9.3 Net book value**

Brought forward	5,376	-	-	846	-	6,222
Carried forward	4,704	-	-	2,088	-	6,792

**9.4 Revaluation***If any fixed assets have been revalued please give details of the valuer and method of valuation*

--

\* The "transfers" row is for movements between fixed asset categories.

\*\* Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction.

**Note 11 Debtors and prepayments**

*Please complete this note if the charity has any debtors or prepayments.*

**Analysis of debtors**

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Trade debtors	215	845	-	-
Amounts due from subsidiary and associated undertakings	-	-	-	-
Other debtors	425	2,499	-	-
Prepayments and accrued income	2,785	713	-	-
<b>Total</b>	<b>3,425</b>	<b>4,057</b>	<b>-</b>	<b>-</b>

**Note 12 Creditors and accruals**

*Please complete this note if the charity has any creditors or accruals.*

**12.1 Analysis of creditors**

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Loans and overdrafts	-	-	-	-
Trade creditors	-	-	-	-
Amounts due to subsidiary and associated undertakings	-	-	-	-
Other creditors	-	-	-	-
Accruals and deferred income	15,824	11,147	-	-
<b>Total</b>	<b>15,824</b>	<b>11,147</b>	<b>-</b>	<b>-</b>

**12.2 Security over assets**

*If any loan, overdraft or other creditor holds a charge or other security over any assets of the charity please provide details.*

--

**Section C** **Notes to the accounts** **(cont)**

**Note 14** **Transactions with related parties**

*If the charity has any transactions with related parties (other than the trustee expenses explained in note 6) details of such transactions should be provided in this note. If there are no transactions to report, please enter "None" in the relevant boxes.*

**14.1 Remuneration and benefits**

*Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee or other related parties by the charity or any institution or company connected with it.*

Name of trustee or connected party	Legal authority (eg order, governing document)	Amounts paid or benefit value	
		This year £	Last year £
Jannette Hawkins	Articles of Association	12,364.20	12,475.76
Laura Lloyd	Articles of Association	-	8,064.86

**14.2 Loans**

*Please give details of and amounts owing to or from the charity's trustees or other related parties by the charity at the year end.*

	Name of trustee or connected party	Legal authority	Amount owing	
			This year £	Last year £
Due to trustees and related parties				
Due from trustees and related parties				

**14.3 Other transaction(s) with trustees or related parties**

*Please give details of any transaction undertaken by (or on behalf of) the charity in which a trustee or related party has a material interest.*

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	This year £	Last year £



**Section A**

**Independent Examiner's Report**

**Report to the trustees/  
members of**

Charity Name

WITHAM VALLEY NURSERY

**On accounts for the year  
ended**

31 AUGUST 2020

**Charity no  
(if any)**

1157860

**Set out on pages**

1-15

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended DD / MM / YYYY.

**Responsibilities and  
basis of report**

As the charity trustees of the Trust, 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 Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed 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 (other than that disclosed below \*) in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

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

\* Please delete the words in the brackets if they do not apply.

**Signed:**

C Chadney

**Date:**

29 / 06 / 2021

**Name:**

CLIVE G CHADNEY

**Relevant professional  
qualification(s) or body  
(if any):**

FCCA

**Address:**

CLIVE G CHADNEY LTD  
 CHARTERED CERTIFIED ACCOUNTANTS  
 108 SANDFORD ROAD  
 CHELMSFORD  
 ESSEX  
 CM2 6DH

Only complete if the examiner needs to highlight matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

**Give here brief details of any items that the examiner wishes to disclose.**