

# PUFFIN COMMUNITY NURSERY

England & Wales · Charity number 1158143

## Details

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**Status** Registered

**Legal form** CIO

**Registered** 2014-08-06

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

## Contact

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**Address** Millwood Community Centre  
Nelson Row  
Brighton  
BN2 9AH

**Phone** 01273686687

**Email** [puffinnursery@yahoo.co.uk](mailto:puffinnursery@yahoo.co.uk)

**Website** <http://www.puffin-brighton.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:** Puffin Community Nursery provides affordable, nurturing, high quality childcare to children age 2-5 years living in central Brighton, East Sussex.

## Classification

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

## Geography

- Brighton And Hove

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£114,136	£121,141	-	-
2024-08-31	£114,239	£98,382	-	-
2023-08-31	£91,561	£104,050	-	-
2022-08-31	£102,766	£97,239	-	-
2021-08-31	£99,197	£99,054	-	-

## Trustees

Name	Role	Appointed
Amy Walker	Chair	2019-12-04
Alessandra Carfora		2021-12-08
Clair Barnard		2018-10-09
TRACY FERNLEY-JONES		2017-11-24

**PUFFIN COMMUNITY NURSERY**

England & Wales - Charity number 1158143

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# Accounts

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# Puffin Nursery 2024-2025

## Chairs Report

Over the last year, Puffin was once again able to focus on what Puffin does best; looking after children, often some of the most vulnerable children in our city:

Over all we supported 25 families at the Nursery. This Included:

- 3 children with SEND (special educational needs and disabilities)
- 4 children from refugee families
- 2 children on a Child in Need Plan
- 15 children with EAL (English as an additional language) including: Arabic, Polish, Italian, Dari and Uzbek, Spanish, Gujarati, Hindi Tamil, Kannada, Sudanese, Romanian, Igbo, Ukrainian, Bangladesh and Portuguese
- 14 of our children received EYPP (Early years Pupil Premium)
- 14 of our Children were deemed to be living in areas of high deprivation

Puffin provided much needed food parcels to all our families and free breakfast and afternoon snacks to all children attending.

We continued to monitor fees to ensure they are equal to the lowest rate in the City, in order to make extra sessions more accessible to parents. We kept our cooked meals at below school meal costs to help more families afford a hot meal for their child at lunch time. Considering the high number of children deemed to be living in areas of high deprivation, this is really important to ensure we are an accessible service for local families.

Puffin have continued to benefit from attending weekly dance sessions in the dance studio on Circus Street. This is an experience that is really enjoyed by the children attending the session and may otherwise be inaccessible to many of our children.

Puffin were able to support children on trips out including to the local library, the Toy Library and to Tarner park and our own soft play day for local families.

To end a very busy year, we hired a bus to take all our families on a trip to Blackberry farm. This was a lovely event (as usual!) and the children, parents, carers, Siblings and staff all had a great trip.

I would like to say a huge thank you to all the staff for working so hard throughout the year. Puffin is an incredibly special place and is a happy environment for all the children attending.

x3.

# Puffin Community Nursery CIO

## Accounts from 1<sup>st</sup> September 2024 to 31<sup>st</sup> August 2025

Registered charity: 1158143

Charity correspondent: Ms Tracy Fernley-Jones  
Millwood Centre  
Nelson Row  
Carlton Hill  
Brighton  
BN2 9QG

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These accounts have been prepared on the Receipts and Payments basis from information and explanations supplied by the charity.



Kate Chapman  
Resource Centre  
6 Tilbury Place  
Brighton BN2 0GY  
20<sup>th</sup> November 2025

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These accounts have been approved by the Trustees of the charity.

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

1. CA Barnard
2. [Signature]

Date 17/12/2025

# Puffin Community Nursery CIO Charity Registration number 1158143

## Receipts and Payments Account for the period 1st September 2024 to 31st August 2025

	2025 Restricted	2025 Unrestricted	2025 Total	2024 Restricted	2024 Unrestricted	2024 Total
<b>Receipts</b>						
<i>Incoming resources for charitable activities</i>						
<i>Brighton and Hove City Council</i>						
EYFE funding for 2 yr olds	-	39,844	39,844	-	27,063	27,063
EYFE funding for 3 and 4 yr olds	-	41,071	41,071	-	62,333	62,333
Pupil Premium	5,536	-	5,536	2,473	-	2,473
Presens/Additional Support	558	-	558	5,913	-	5,913
Disability Access Fund	-	-	-	-	-	-
Healthy Early Years (HEY)	2,000	-	2,000	-	-	-
Re staff training and cover	-	266	266	168	-	168
<i>Other</i>						
Family fees	-	11,853	11,853	-	11,202	11,202
Family fees for hot meals	-	1,950	1,950	-	2,617	2,617
University of Brighton (Mentor)	7,100	-	7,100	-	-	-
<i>Donations and grants</i>						
John Lewis PLC	1,250	-	1,250	-	10	10
<i>Other income</i>						
Sale of equipmnet	-	400	400	-	-	-
Interest	-	2,307	2,307	-	2,461	2,461
<b>Total Receipts</b>	<b>16,444</b>	<b>97,692</b>	<b>114,136</b>	<b>8,553</b>	<b>105,686</b>	<b>114,239</b>
<b>Payments</b>						
<i>Expenditure on charitable activities</i>						
Staff costs	11,849	88,074	99,922	8,365	74,740	83,105
Hot meals, food and drink	843	1,996	2,838	661	2,646	3,307
Equipment, furniture and books	2,133	1,238	3,372	136	265	401
Activities and consumables	413	812	1,225	195	751	946
Trips and excursions	992	-	992	695	-	695
Training and supervision	-	895	895	168	751	919
Rent and room hire	-	3,998	3,998	45	3,211	3,256
Registration, subscriptions and insurance	-	1,300	1,300	-	938	938
Telephone, broadband and website	-	1,292	1,292	-	906	906
Admin and office costs	-	453	453	-	466	466
Bookkeeping/payroll	-	4,152	4,152	-	3,122	3,122
Other	214	487	701	21	300	322
<b>Total Payments</b>	<b>16,444</b>	<b>104,697</b>	<b>121,141</b>	<b>10,286</b>	<b>88,096</b>	<b>98,382</b>
Net receipts (payments) for the period	-	(7,005)	(7,005)	(1,733)	17,590	15,857
Funds at 1st September 2024	1,438	140,964	142,402	3,171	123,374	126,545
<b>Balance of funds at 31st August 2025</b>	<b>1,438</b>	<b>133,959</b>	<b>135,397</b>	<b>1,438</b>	<b>140,964</b>	<b>142,402</b>

additions may vary by +/- £1 due to rounding

**Puffin Community Nursery CIO** Charity Registration number 1158143

**Statement of Assets and Liabilities at 31st August 2025**

**Monetary Assets**

CAF Cash account	34,843
CAF Gold account	100,554
Cash in hand	-
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	135,397
	<hr/>

**Non-Monetary Assets**

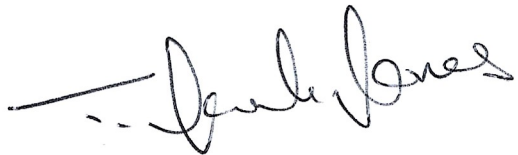
The charity has no non-monetary assets

**Liabilities**

none

**Restricted funds held at 31st August 2025**

Disability Access Fund	<hr/>
	1,438
	<hr/>
	1,438
	<hr/>



**Independent Examiner's report on the accounts**  
**Report to the trustees of *Puffin Community Nursery CIO***  
**Registered Charity number 1158143**

**1<sup>st</sup> September 2024 to 31<sup>st</sup> August 2025**

The accounts have been prepared on the Receipts and Payments basis.

**Respective responsibilities of trustees and independent examiner**

As the charity's trustees, you are responsible for the preparation of the accounts. You consider that an audit is not required for this year under section 144 of the Charities Act 2011 and that an independent examination is needed.

It is my responsibility to: examine the accounts under section 145 of the Charities Act, to follow the procedures specified in the General Directions of the Charity Commissioners (under section 145 (5)(b) of the Act) and to state whether particular matters have come to my attention.

**Basis of Independent Examiner's Report**

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters laid out in the statement below.

**Independent Examiner's Report**

In connection with my examination, no matter has come to my attention

- (1) which gives me reasonable cause to believe that in any material respect the requirements
  - (a) to keep accounting records in accordance with section 130 of the Act: and
  - (b) to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Act have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Kate Chapman  
Resource Centre  
6 Tilbury Place  
Brighton BN2 0GY

Date: 17<sup>th</sup> December 2025

x3.

# Puffin Community Nursery CIO

## Accounts from 1<sup>st</sup> September 2024 to 31<sup>st</sup> August 2025

Registered charity: 1158143

Charity correspondent: Ms Tracy Fernley-Jones  
Millwood Centre  
Nelson Row  
Carlton Hill  
Brighton  
BN2 9QG

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These accounts have been prepared on the Receipts and Payments basis from information and explanations supplied by the charity.



Kate Chapman  
Resource Centre  
6 Tilbury Place  
Brighton BN2 0GY  
20<sup>th</sup> November 2025

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These accounts have been approved by the Trustees of the charity.

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

1. CA Barnard  
2. [Signature]

Date 17/12/2025

# Puffin Community Nursery CIO Charity Registration number 1158143

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<i>Brighton and Hove City Council</i>						
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Disability Access Fund	-	-	-	-	-	-
Healthy Early Years (HEY)	2,000	-	2,000	-	-	-
Re staff training and cover	-	266	266	168	-	168
<i>Other</i>						
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University of Brighton (Mentor)	7,100	-	7,100	-	-	-
<i>Donations and grants</i>						
John Lewis PLC	1,250	-	1,250	-	10	10
<i>Other income</i>						
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Funds at 1st September 2024	1,438	140,964	142,402	3,171	123,374	126,545
<b>Balance of funds at 31st August 2025</b>	<b>1,438</b>	<b>133,959</b>	<b>135,397</b>	<b>1,438</b>	<b>140,964</b>	<b>142,402</b>

additions may vary by +/- £1 due to rounding

**Puffin Community Nursery CIO** Charity Registration number 1158143

**Statement of Assets and Liabilities at 31st August 2025**

**Monetary Assets**

CAF Cash account	34,843
CAF Gold account	100,554
Cash in hand	-
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	135,397

**Non-Monetary Assets**

The charity has no non-monetary assets

**Liabilities**

none

**Restricted funds held at 31st August 2025**

Disability Access Fund	<hr/>
	1,438
	<hr/>
	1,438



**PUFFIN COMMUNITY NURSERY**

England & Wales - Charity number 1158143

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# Accounts

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**Independent Examiner's report on the accounts**  
**Report to the trustees of *Puffin Community Nursery CIO***  
**Registered Charity number 1158143**

**1<sup>st</sup> September 2023 to 31<sup>st</sup> August 2024**

The accounts have been prepared on the Receipts and Payments basis.

**Respective responsibilities of trustees and independent examiner**

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It is my responsibility to: examine the accounts under section 145 of the Charities Act, to follow the procedures specified in the General Directions of the Charity Commissioners (under section 145 (5)(b) of the Act) and to state whether particular matters have come to my attention.

**Basis of Independent Examiner's Report**

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters laid out in the statement below.

**Independent Examiner's Report**

In connection with my examination, no matter has come to my attention

- (1) which gives me reasonable cause to believe that in any material respect the requirements
  - (a) to keep accounting records in accordance with section 130 of the Act: and
  - (b) to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Act have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Kate Chapman  
Resource Centre  
6 Tilbury Place  
Brighton BN2 0GY

Date: 11<sup>th</sup> June 2025

# Puffin Community Nursery CIO

Accounts from 1<sup>st</sup> September 2023 to 31<sup>st</sup> August 2024

Registered charity: 1158143

Charity correspondent: Ms Tracy Fernley-Jones  
Millwood Centre  
Nelson Row  
Carlton Hill  
Brighton  
BN2 9QG

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Kate Chapman  
Resource Centre  
6 Tilbury Place  
Brighton BN2 0GY  
21<sup>st</sup> November 2024

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These accounts have been approved by the Trustees of the charity.

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

1.  \_\_\_\_\_

2.  \_\_\_\_\_

Date 31/12/24

# Puffin Community Nursery CIO

Charity Registration number 1158143

## Receipts and Payments Account for the period 1st September 2023 to 31st August 2024

	2024 Restricted	2024 Unrestricted	2024 Total	2023 Restricted	2023 Unrestricted	2023 Total
<b>Receipts</b>						
<i>Incoming resources for charitable activities</i>						
<i>Brighton and Hove City Council</i>						
EYFE funding for 2 yr olds	-	27,063	27,063	-	9,335	9,335
EYFE funding for 3 and 4 yr olds	-	62,333	62,333	-	60,016	60,016
Pupil Premium	2,473	-	2,473	2,466	-	2,466
Presens/Additional Support	5,913	-	5,913	2,064	-	2,064
Disability Access Fund	-	-	-	-	-	-
Staff training	168	-	168	-	-	-
<i>Other</i>						
Family fees	-	11,202	11,202	-	13,365	13,365
Family fees for hot meals	-	2,617	2,617	-	3,277	3,277
<i>Donations and grants</i>						
Other	-	10	10	-	11	11
<i>Other income</i>						
Interest	-	2,461	2,461	-	1,028	1,028
<b>Total Receipts</b>	<b>8,553</b>	<b>105,686</b>	<b>114,239</b>	<b>4,530</b>	<b>87,032</b>	<b>91,561</b>
<b>Payments</b>						
<i>Expenditure on charitable activities</i>						
Staff costs	8,365	74,740	83,105	8,858	76,930	85,788
Hot meals	661	2,646	3,307	147	2,740	2,887
Equipment, furniture and books	136	265	401	229	187	417
Activities and consumables	195	751	946	419	551	970
Trips and excursions	695	-	695	-	-	-
Training and supervision	168	751	919	230	1,973	2,203
Rent and room hire	45	3,211	3,256	30	3,174	3,204
Registration, subscriptions and insurance	-	938	938	-	1,359	1,359
Telephone, broadband and website	-	906	906	-	866	866
Admin and office costs	-	466	466	-	335	335
Bookkeeping/payroll	-	3,122	3,122	-	4,267	4,267
Health & Safety and Security	21	300	322	-	-	-
Contribution to fittings at Millwood Centre	-	-	-	-	1,754	1,754
<b>Total Payments</b>	<b>10,286</b>	<b>88,096</b>	<b>98,382</b>	<b>9,913</b>	<b>94,137</b>	<b>104,050</b>
Net receipts (payments) for the period	(1,733)	17,590	15,857	(5,383)	(7,105)	(12,489)
Funds at 1st September 2023	3,171	123,374	126,545	8,554	130,479	139,034
<b>Balance of funds at 31st August 2024</b>	<b>1,438</b>	<b>140,964</b>	<b>142,402</b>	<b>3,171</b>	<b>123,374</b>	<b>126,545</b>

additions may vary by +/- £1 due to rounding

**Puffin Community Nursery CIO** Charity Registration number 1158143

**Statement of Assets and Liabilities at 31st August 2024**

**Monetary Assets**

CAF Cash account	44,063
CAF Gold account	98,339
Cash in hand	-
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	142,402
	<hr/>

**Non-Monetary Assets**

The charity has no non-monetary assets

**Liabilities** none

**Restricted funds held at 31st August 2024**

Pupil Premium	-
Disability Access Fund	1,438
	<hr/>
	1,438
	<hr/>



# Reserves and Investments Statement 2023-24

## Reserves

We start the year with Free Reserves of **£140,964**

We have restricted funding of **£1,438** from our disability access fund.

The remainder of the nursery's funds are designated as follows:

- We have agreed a policy for holding a designated reserve to the value of one month's regular revenue expenditure. Assuming inflation at 3.5% we have set reserves for this purpose to **£8,200** in 2023-24.
- We have also designated a fund for redundancies in case the nursery was to fail. This cost was worked out using the tool provided at:  
<http://www.statutory-redundancy.co.uk/redundancy-calculator>.  
The total estimated cost of redundancy for the team is: **£20,945**
- We have also agreed to put **£500** a year into a designated fund for large equipment, bulk training purchases and updating IT. This fund now stands at **£2,901.91**.
- The total allocated for the contingencies listed above is **£32,046**
- Undesignated free reserves **£108,918**
- Restricted Funds **£1,438**

The nursery starts the year holding net assets of **£142,402**

## Investment

Puffin Community Nursery invests its reserves in a savings account (CAF Gold). We have selected an account that gives instant access for withdrawal of our funds should we need them. We use forecasting tools to monitor the funds we have available to ensure we have sufficient funds in our current account to meet our liabilities.

Amy Walker, Chair of the Management Committee, December 2024

# Puffin Nursery 2023-2024

## Chairs Report

Over the last year, Puffin was once again able to focus on what Puffin does best; looking after children, often some of the most vulnerable children in our city:

Over all we supported 24 families at the Nursery. This Included:

- 2 children with SEND (special educational needs and disabilities)
- 2 children on Child Protection plans
- 1 child on a Child in Need Plan
- 12 children with EAL (English as an additional language)
- (Iran, Iraq, Poland, Italy, Afghanistan, Syria, Spain, India, Sudan, Romania and Ukraine)
- 12 of our children received EYPP (Early years Pupil Premium)
- 14 of our Children were deemed to be living in areas of high deprivation

Puffin provided much needed food parcels to 12 families and free breakfast and afternoon snacks to all children attending.

Puffin continued to monitor fees to ensure they are equal to the lowest rate in the City in order to make extra sessions more accessible to parents. We kept our cooked meals at below school meal costs to help more families afford a hot meal for their child at lunch time. Considering the high number of children deemed to be living in areas of high deprivation, this is really important to ensure we are an accessible service for local families.

Puffin were able to continue to offer a weekly soft play session for our children, courtesy of The Turner Family Hub and we were sad to see that end with the on-going refurbishments. These sessions have always been a favourite of the children attending Puffin, however, we hope to offer them a similar experience at the Nursery.

Puffin have continued to benefit from attending weekly dance sessions in the dance studio on Circus street. This is an experience that is really enjoyed by the children attending the session and may otherwise be inaccessible to many of our children.

Puffin were able to support children on trips out including to the local library, the Toy Library and to Turner park.

To end a very busy year, we hired a bus to take all our families on a trip to Washbrooks family farm. This was a lovely event (as usual!) and the children, parents, carers and staff all had a great trip.

As Chair, I would like to say a huge thank you to all the staff for working so hard throughout the year. Puffin is an incredibly special place and is happy environment for all the children attending.

## Financial Report

### September 2023 - August 2024

2023 to 2024 was a good year for Puffin.

Our 2- year funding was restored at the start of the year and funding rates, especially for 2-year olds, saw a much needed increase. Private fees were increased from £4.50 an hour to £5.50, (or £5.00 for parents on low income or more than one child at the Nursery), although there was an overall fall in income from this source. This could be attributed to an increasing number of families becoming eligible for funding. 2 year olds with working parents became eligible for 15 hours free funding and from September 2025 this will be further extended to children from 9 months with working parents.

On the expenditure side, there was a lower outlay for staff training as all the major training events had taken place the previous year and wages also fell due to fewer staffing costs.

While receipts were up by £22,678 and expenditure was down by £5,668 which resulted in a profit of £15,857 for last year.

Overall, if we combine the last two years, we have managed to break even and with a healthy balance in the bank we remain in a good financial position.

**PUFFIN COMMUNITY NURSERY**

England & Wales - Charity number 1158143

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# Accounts

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**Puffin Community Nursery**

**AGM**

**Monday 11<sup>th</sup> December 2023**

**Chair's Report**

September 2022 saw the new year at Puffin get off to a challenging start.

An upcoming Ofsted inspection, the loss of two valued members of staff and a call to Jury service meant a lot to deal with. However, the staff team did an incredible job at working together to ensure the children attending Puffin all got the usual excellent standard of care and fun activities.

However, despite the poor Ofsted outcome, based purely on admin errors rather than on the welfare and learning of the children, and the subsequent loss of our 2 year funding, there has been many positive points to the year:

Michelle and Eleni between them successfully took on the role of Deputy Managers and showed a calm efficiency and positive outlook in everything they did. They worked really well as a team of 2 and it was visibly noticeable to parents how their joint energy made Puffin an even more welcoming place to be.

We recruited Kirsty to take on the Early Years practitioners roll, her quiet, caring manner has made her popular with the children.

There has been the opportunity to catch up on some much needed training including: safeguarding lead and child protection training for all the staff, a two day, whole staff session for paediatric training, training on special educational needs and disabilities and the long awaited manual lifting and handling training.

There has also been lots of opportunities to take part in activities and events outside the Nursery, many provided by our partnership with South East Dance.

Some of the children and staff were lucky enough to go to the theatre and see dress rehearsal performances of The Stick Man and Zog before they were put on stage in London.

The whole Nursery took part in an experimental dance and movement workshop called "It's Me" which explored ideas around autonomy and

independence – an improvised dance session where the children were encouraged to explore and play alongside 3 professional dancers.

The children took part in a 10 week project led by Dot Dot Dance which involved a planting workshop with the author Michael Holland and focussed on how we care for the environment and each other.

Finally, another theatre trip to see a new dance show designed for children 3-5 called Skydiver, which was a beautifully display of dance and music that really caught the children's attention.

The year was rounded off with a bus ride and a picnic in the park, bringing together all the families and their children. It was a lovely event and the children really enjoyed the bus trip out!

### **Into the future:**

This year has started on a more positive note with a re-visit from Ofsted with a 'Good' rating outcome, and the return of our 2 year funding.

A promising new recruit, who we are eagerly awaiting for her to start and the return of Mandy, who is helping out 2 days a week.

More training is in the pipeline including a Level 3 Senco training and some on going behaviour management training.

We also hope to round off the year with a return Washbrookes family farm for an end of year treat for all our families.

Tracy and the staff team have worked incredibly hard over the last year, always ensuring the care, safety and enjoyment the children experience at Puffin is of the usual high standard. I would like to say a huge thank you to all the staff, with special acknowledgement to Eleni and Michelle for taking on the Deputy Manager role through a challenging year; and as always a huge thank you to Tracy for working above and beyond. You are an incredible team.

Many thanks

Amy Walker

Chair

11th December 2023

# Puffin Community Nursery CIO

## Accounts from 1<sup>st</sup> September 2022 to 31<sup>st</sup> August 2023

Registered charity: 1158143

Charity correspondent: Ms Tracy Fernley-Jones  
57 Slinfold Close  
Brighton  
BN2 0YS

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These accounts have been prepared on the Receipts and Payments basis from information and explanations supplied by the charity.



Kate Chapman  
Resource Centre  
6 Tilbury Place  
Brighton BN2 0GY

30<sup>th</sup> November 2023

---

These accounts have been approved by the Trustees of the charity.

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

1. \_\_\_\_\_

2. \_\_\_\_\_

Date \_\_\_\_\_

# Puffin Community Nursery CIO Charity Registration number 1158143

## Receipts and Payments Account for the period 1st September 2022 to 31st August 2023

	2023 Restricted	2023 Unrestricted	2023 Total	2022 Restricted	2022 Unrestricted	2022 Total
<b>Receipts</b>						
<i>Incoming resources for charitable activities</i>						
<i>Brighton and Hove City Council</i>						
EYFE funding for 2 yr olds	-	9,335	9,335	-	24,986	24,986
EYFE funding for 3 and 4 yr olds	-	60,016	60,016	-	47,808	47,808
Pupil Premium	2,466	-	2,466	1,765	-	1,765
Presens/Additional Support	2,064	-	2,064	5,694	-	5,694
Disability Access Fund	-	-	-	800	-	800
Staff training	-	-	-	-	2,210	2,210
Covid Contain Outbreak Management Fund	-	-	-	-	210	210
Miscellaneous	-	-	-	-	691	691
<i>Other</i>						
Family fees	-	13,365	13,365	-	9,109	9,109
Family fees for hot meals	-	3,277	3,277	-	3,371	3,371
<i>Donations and grants</i>						
South East Dance	-	-	-	5,980	-	5,980
Other	-	11	11	-	77	77
<i>Other income</i>						
Interest	-	1,028	1,028	-	65	65
<b>Total Receipts</b>	<b>4,530</b>	<b>87,032</b>	<b>91,561</b>	<b>14,239</b>	<b>88,526</b>	<b>102,766</b>
<b>Payments</b>						
<i>Expenditure on charitable activities</i>						
Staff costs	8,858	76,930	85,788	5,695	77,553	83,247
Hot meals	147	2,740	2,887	-	3,276	3,276
Equipment, furniture and books	229	187	417	145	350	495
Activities and consumables	419	551	970	1,329	351	1,680
Training and supervision	230	1,973	2,203	-	361	361
Rent and room hire	30	3,174	3,204	-	3,159	3,159
Registration, subscriptions and insurance	-	1,359	1,359	-	894	894
Telephone, broadband and website	-	866	866	-	694	694
Admin and office costs	-	335	335	22	409	431
Bookkeeping/payroll	-	4,267	4,267	2,244	557	2,800
Contribution to fittings at Millwood Centre	-	1,754	1,754	-	-	-
Other	-	-	-	-	201	201
<b>Total Payments</b>	<b>9,913</b>	<b>94,137</b>	<b>104,050</b>	<b>9,435</b>	<b>87,804</b>	<b>97,239</b>
Net receipts (payments) for the period	(5,383)	(7,105)	(12,489)	4,804	722	5,527
Funds at 1st September 2022	8,554	130,479	139,034	3,750	129,757	133,507
<b>Balance of funds at 31st August 2023</b>	<b>3,171</b>	<b>123,374</b>	<b>126,545</b>	<b>8,554</b>	<b>130,479</b>	<b>139,034</b>

additions may vary by +/- £1 due to rounding

# **Puffin Community Nursery CIO** Charity Registration number 1158143

## **Statement of Assets and Liabilities at 31st August 2023**

### **Monetary Assets**

CAF Cash account	30,577
CAF Gold account	95,968
Cash in hand	-
	<hr/>
	126,545

### **Non-Monetary Assets**

The charity has no non-monetary assets

**Liabilities** none

### **Restricted funds held at 31st August 2023**

Pupil Premium	1,733
Disability Access Fund	1,438
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	3,171

**Independent Examiner's report on the accounts**  
**Report to the trustees of Puffin Community Nursery CIO**  
**Registered Charity number 1158143**

**1<sup>st</sup> September 2022 to 31<sup>st</sup> August 2023**

The accounts have been prepared on the Receipts and Payments basis.

**Respective responsibilities of trustees and independent examiner**

As the charity's trustees, you are responsible for the preparation of the accounts. You consider that an audit is not required for this year under section 144 of the Charities Act 2011 and that an independent examination is needed.

It is my responsibility to: examine the accounts under section 145 of the Charities Act, to follow the procedures specified in the General Directions of the Charity Commissioners (under section 145 (5)(b) of the Act) and to state whether particular matters have come to my attention.

**Basis of Independent Examiner's Report**

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters laid out in the statement below.

**Independent Examiner's Report**

In connection with my examination, no matter has come to my attention

- (1) which gives me reasonable cause to believe that in any material respect the requirements
  - (a) to keep accounting records in accordance with section 130 of the Act: and
  - (b) to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Act have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Kate Chapman  
Resource Centre  
6 Tilbury Place  
Brighton BN2 0GY  
Date: 19<sup>th</sup> June 2024

# Puffin Community Nursery CIO

## Accounts from 1<sup>st</sup> September 2022 to 31<sup>st</sup> August 2023

Registered charity: 1158143

Charity correspondent: Ms Tracy Fernley-Jones  
57 Slinfold Close  
Brighton  
BN2 0YS

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These accounts have been prepared on the Receipts and Payments basis from information and explanations supplied by the charity.



Kate Chapman  
Resource Centre  
6 Tilbury Place  
Brighton BN2 0GY  
30<sup>th</sup> November 2023

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These accounts have been approved by the Trustees of the charity.

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

1. GABannard

2. Walker

Date 11/12/23.

**Puffin Community Nursery CIO** Charity Registration number 1158143

**Receipts and Payments Account for the period 1st September 2022 to 31st August 2023**

	2023 Restricted	2023 Unrestricted	2023 Total	2022 Restricted	2022 Unrestricted	2022 Total
<b>Receipts</b>						
<i>Incoming resources for charitable activities</i>						
<i>Brighton and Hove City Council</i>						
EYFE funding for 2 yr olds	-	9,335	9,335	-	24,986	24,986
EYFE funding for 3 and 4 yr olds	-	60,016	60,016	-	47,808	47,808
Pupil Premium	2,466	-	2,466	1,765	-	1,765
Presens/Additional Support	2,064	-	2,064	5,694	-	5,694
Disability Access Fund	-	-	-	800	-	800
Staff training	-	-	-	-	2,210	2,210
Covid Contain Outbreak Management Fund	-	-	-	-	210	210
Miscellaneous	-	-	-	-	691	691
<i>Other</i>						
Family fees	-	13,365	13,365	-	9,109	9,109
Family fees for hot meals	-	3,277	3,277	-	3,371	3,371
<i>Donations and grants</i>						
South East Dance	-	-	-	5,980	-	5,980
Other	-	11	11	-	77	77
<i>Other income</i>						
Interest	-	1,028	1,028	-	65	65
<b>Total Receipts</b>	<b>4,530</b>	<b>87,032</b>	<b>91,561</b>	<b>14,239</b>	<b>88,526</b>	<b>102,766</b>
<b>Payments</b>						
<i>Expenditure on charitable activities</i>						
Staff costs	8,858	76,930	85,788	5,695	77,553	83,247
Hot meals	147	2,740	2,887	-	3,276	3,276
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Activities and consumables	419	551	970	1,329	351	1,680
Training and supervision	230	1,973	2,203	-	361	361
Rent and room hire	30	3,174	3,204	-	3,159	3,159
Registration, subscriptions and insurance	-	1,359	1,359	-	894	894
Telephone, broadband and website	-	866	866	-	694	694
Admin and office costs	-	335	335	22	409	431
Bookkeeping payroll	-	4,267	4,267	2,244	557	2,800
Contribution to fittings at Millwood Centre	-	1,754	1,754	-	-	-
Other	-	-	-	-	201	201
<b>Total Payments</b>	<b>9,913</b>	<b>94,137</b>	<b>104,050</b>	<b>9,435</b>	<b>87,804</b>	<b>97,239</b>
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Funds at 1st September 2022	8,554	130,479	139,034	3,750	129,757	133,507
<b>Balance of funds at 31st August 2023</b>	<b>3,171</b>	<b>123,374</b>	<b>126,545</b>	<b>8,554</b>	<b>130,479</b>	<b>139,034</b>

additions may vary by +/- £1 due to rounding

**Puffin Community Nursery CIO** Charity Registration number 1158143

**Statement of Assets and Liabilities at 31st August 2023**

**Monetary Assets**

CAF Cash account	30,577
CAF Gold account	95,968
Cash in hand	-
	<hr/>
	126,545

**Non-Monetary Assets**

The charity has no non-monetary assets

**Liabilities** none

**Restricted funds held at 31st August 2023**

Pupil Premium	1,733
Disability Access Fund	1,438
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	3,171

**PUFFIN COMMUNITY NURSERY**

England & Wales - Charity number 1158143

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# Accounts

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# Chairs Report

Last year felt like things had finally returned to normal and Puffin was once again able to focus on what Puffin does best; looking after children, often some of the most vulnerable children in our city:

Last year we supported 28 families at the Nursery  
We supported 3 children with send (special educational needs and disabilities)  
10 children with EAL (English as an additional language)  
13 children with 2 year funding

7 out of 14 of our 3 and 4 year old children received EYPP (Early years Pupil Premium)  
9 of our 3 to 4 year old Children were deemed to be living in areas of high deprivation  
We provided food parcels to 19 families and free breakfast and afternoon snacks to all children attending.

We kept our fees equal to the lowest rate in the City to make extra sessions more accessible to parents and kept our cooked meals at below school meal costs to help more families afford a hot meal at lunch time.

8 of our children benefitted from 5 weekly sessions of music therapy to help support their confidence, listening and focusing skills, provided by the Belltree Music foundation.

We were able to continue to offer a weekly Soft play session for our children, courtesy of The Turner Children's Centre and a weekly dance sessions thanks to our partnership with South East Dance. This is a great opportunity for the children to experience a new environment and have somewhere to burn off some energy and play with different activities, and is very much enjoyed by the children.

We were able to benefit from attending dance sessions in the new dance studio on Circus street back in April, long before it's official opening in July. This is an excellent opportunity for the children to experience a movement class that may otherwise be inaccessible to them - and they clearly love their time there.

We took families and children to see an amazing dance production aimed for under fives which followed the dancers through a journey of their feelings and emotions. This was a lovely opportunity for the parent a and carers to see the children enjoy the Dance studio space and attend an event together.

And we hired a double decker bus to take all our families on an end of year trip to Washbrooks family farm. This was hugely successful and was a brilliant way to end the year together. As always, all the staff who attended were brilliant with the families and made everyone feel very welcome and supported.

I would like to use this opportunity to thank Tracy and all the staff at Puffin for their continued hard work to make sure Puffin is a happy and safe place for the children to learn, thrive and have fun.

Amy Walker  
Chair

08/12/2022

# Puffin Community Nursery CIO

Accounts from 1<sup>st</sup> September 2021 to 31<sup>st</sup> August 2022

Registered charity: 1158143

Charity correspondent: Ms Tracy Fernley-Jones  
57 Slinfold Close  
Brighton  
BN2 0YS

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These accounts have been prepared on the Receipts and Payments basis from information and explanations supplied by the charity.




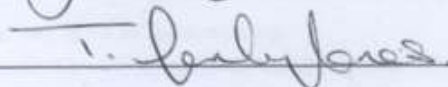
Kate Chapman  
Resource Centre  
6 Tilbury Place  
Brighton BN2 0GY  
18<sup>th</sup> November 2022

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These accounts have been approved by the Trustees of the charity.

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

1.  \_\_\_\_\_

2.  \_\_\_\_\_

Date 8/12/22

# Puffin Community Nursery CIO

Charity Registration number 1158143

## Receipts and Payments Account for the period 1st September 2021 to 31st August 2022

	2022 Restricted	2022 Unrestricted	2022 Total	2021 Restricted	2021 Unrestricted	2021 Total
<b>Receipts</b>						
<i>Incoming resources for charitable activities</i>						
<i>Brighton and Hove City Council</i>						
EYFE funding for 2 yr olds	-	24,986	24,986	-	27,589	27,589
EYFE funding for 3 and 4 yr olds	-	47,808	47,808	-	59,465	59,465
Pupil Premium	1,765	-	1,765	-	-	-
Presens/Additional Support	5,694	-	5,694	3,938	-	3,938
Disability Access Fund	800	-	800	615	-	615
Staff training	-	2,210	2,210	-	-	-
Covid Contain Outbreak Management Fund	-	210	210	-	750	750
Early Years Development Programme	-	-	-	-	1,560	1,560
Miscellaneous	-	691	691	-	-	-
<i>Other</i>						
Family fees	-	9,109	9,109	-	3,326	3,326
Family fees for hot meals	-	3,371	3,371	-	1,897	1,897
<i>Donations and grants</i>						
South East Dance	5,980	-	5,980	-	-	-
Other	-	77	77	-	48	48
<i>Other income</i>						
Interest	-	65	65	-	9	9
<b>Total Receipts</b>	<b>14,239</b>	<b>88,526</b>	<b>102,766</b>	<b>4,553</b>	<b>94,644</b>	<b>99,197</b>
<b>Payments</b>						
<i>Expenditure on charitable activities</i>						
Staff costs	5,695	77,553	83,247	3,938	83,975	87,913
Hot meals	-	3,276	3,276	-	1,314	1,314
Equipment, furniture and books	145	350	495	222	510	732
Activities and consumables	1,329	351	1,680	30	1,559	1,589
Training and supervision	-	361	361	35	741	776
Rent and room hire	-	3,159	3,159	-	3,159	3,159
Registration, subscriptions and insurance	-	894	894	-	1,101	1,101
Telephone, broadband and website	-	694	694	-	778	778
Admin and office costs	22	409	431	-	1,032	1,032
Bookkeeping	2,244	557	2,800	-	590	590
Other	-	201	201	-	70	70
<b>Total Payments</b>	<b>9,435</b>	<b>87,804</b>	<b>97,239</b>	<b>4,225</b>	<b>94,829</b>	<b>99,054</b>
Net receipts (payments) for the period	4,804	722	5,527	328	(185)	143
Funds at 1st September 2021	3,750	129,757	133,507	3,422	129,942	133,364
<b>Balance of funds at 31st August 2022</b>	<b>8,554</b>	<b>130,479</b>	<b>139,034</b>	<b>3,750</b>	<b>129,757</b>	<b>133,507</b>

additions may vary by +/- £1 due to rounding

# Puffin Community Nursery CIO Charity Registration number 1158143

## Statement of Assets and Liabilities at 31st August 2022

### Monetary Assets

CAF Cash account	44,011
CAF Gold account	95,021
Cash in hand	2
	<hr/>
	139,034
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### Non-Monetary Assets

The charity has no non-monetary assets

**Liabilities** none

### Restricted funds held at 31st August 2022

Pupil Premium	1,420
Disability Access Fund	1,438
South East Dance	5,696
	<hr/>
	8,554
	<hr/>

**Independent Examiner's report on the accounts**  
**Report to the trustees of *Puffin Community Nursery CIO***  
**Registered Charity number 1158143**

**1<sup>st</sup> September 2021 to 31<sup>st</sup> August 2022**

The accounts have been prepared on the Receipts and Payments basis.

**Respective responsibilities of trustees and independent examiner**

As the charity's trustees, you are responsible for the preparation of the accounts. You consider that an audit is not required for this year under section 144 of the Charities Act 2011 and that an independent examination is needed.

It is my responsibility to: examine the accounts under section 145 of the Charities Act, to follow the procedures specified in the General Directions of the Charity Commissioners (under section 145 (5)(b) of the Act) and to state whether particular matters have come to my attention.

**Basis of Independent Examiner's Report**

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters laid out in the statement below.

**Independent Examiner's Report**

In connection with my examination, no matter has come to my attention

- (1) which gives me reasonable cause to believe that in any material respect the requirements
  - (a) to keep accounting records in accordance with section 130 of the Act: and
  - (b) to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Act have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Kate Chapman  
Resource Centre  
6 Tilbury Place  
Brighton BN2 0GY  
Date: 31<sup>st</sup> May 2023

**PUFFIN COMMUNITY NURSERY**

England & Wales - Charity number 1158143

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# Accounts

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# Puffin Community Nursery AGM - December 2021

## Chair's Report - Amy Walker

1. COVID - Despite the on-going covid situation last year, the Nursery remained open for most of the school year, only succumbing to the virus in the last week of term, forcing all the staff and many of the children into self-isolation. I feel that it is more than luck that the Nursery was not affected before this - it was down to the staff all taking the relevant measures seriously to ensure that the children were able to safely attend.
2. End of year trip - We were, unfortunately, unable to do an end of year trip in July, which would have been to the Sealife centre, but were out of isolation in time to enjoy a picnic in the park and say goodbye to our school leavers. It was a lovely event to attend given the restrictions the children had had over the previous year and gave those children moving up to school a great send off.
3. Christmas Party 2020 - Likewise the Christmas entertainer had to be cancelled but staff did a valiant job of providing a range of entertaining activities including a disco, an obstacle course, face painting and cookie decorating - as well as the traditional visit to see Santa (however, they are quite relieved that the entertainer is back on this year!). The children didn't notice any difference from the previous year and still had a wonderful time and loved coming back with a bag full of treats!
4. Hot Lunches - In January 2021, we were joined by Coral as Nursery cook after trials with outside caterers proved unpopular and unsuccessful. This has meant freshly cooked food on the premises, which we can provide more cheaply than outside caterers. 90% of our children now regularly have a nutritious, hot cooked meal with us.
5. Fareshare - We also restarted our involvement with Fareshare, receiving food deliveries to the Nursery once a week. The food is used for our meals and snacks for the children with any surplus going to families who need it. At one point we were supporting up to 15 families with food donations. Offering this to families is a great opportunity to help top up their weekly shop, and can also introduce new foods to the children's diets that they may not have otherwise tried.
6. Staff Training - Tracy and Michelle undertook a 3-month course on language and literacy development for 2- to 4-year-olds sponsored by the department of education. This has been extended this year with Michelle and Tracy cascading the training to the rest of the staff through a combination of 60 minute hour training sessions and a range of challenges for the staff to complete after each training session. If successful, this will lead to a "Communication Friendly Setting" accreditation for the Nursery.
7. Early Years Foundation Stage - The staff have also undertaken training to prepare them for the new requirements of the "Early Years Foundation Stage" which rolled out to all nurseries in September 2021. This also has a strong emphasis of developing language and literacy skills for early years. To support these changes, the nursery has brought in a regular book and nursery rhyme of the week with accompanying home learning ideas for the families. As a parent of a child at the nursery, I feel this new structure has been a great asset. My son is excited to tell me what the new book is and what new song/rhyme they are doing. Having the regular emails also helps me to prompt him when he's telling me what they have done at Puffin, and it has made him really engage with the work the staff are putting in. He absolutely loved the Bear hunt and the letter from the bear!
8. Partnerships - This year has also seen the return of our regular visits to the Tarner Children's centre for soft play sessions every Friday

morning and in person dance sessions with South East Dance every Wednesday which the children are thoroughly enjoying! Given the last 18 months, it is amazing to have these additional sessions that children can be involved in to help bring normality back. The soft play is a highlight and huge thank you to the staff for facilitating this as there are additional cleaning tasks with this that take up time!

For the coming year:

1. South East Dance - We hope during this coming year our work with South East Dance will continue and we look forward to the prospect of the dedicated dance space being opened in the Circus Street development, (after nearly 2 years delay) This will be made available for the children of Puffin to use on a regular basis.

2. Belltree Music Foundation - We also hope to reconnect with the Belltree Music Foundation with whom we were in talks with about regular music therapy sessions with our children, but was put on hold by the pandemic. Offering this would be a fantastic addition to the partnerships we already have, and the children would benefit hugely from this.

3. Millwood Center - We are also looking forward to a more positive and fruitful relationship with the Millwood Management Committee now they have 3 new committee members in charge, all with good links with the Nursery. We hope that the centre can be used in more positive and imaginative ways by our families, residents and local community.

It has been yet another tough year with the implications of a pandemic with a lot of unpredictability - but the staff have all done a fantastic job at making sure the children are still able to access the Nursery and have provided a caring space to have fun and play. With the continued low cost childcare and the additional sessions of soft play and dance, Puffin is continuing to prove that it is a community focussed childcare setting with the children's needs at the centre of it all.

# Puffin Community Nursery CIO

Accounts from 1<sup>st</sup> September 2020 to 31<sup>st</sup> August 2021

Registered charity: 1158143

Charity correspondent: Ms Tracy Fernley-Jones  
57 Slinfold Close  
Brighton  
BN2 0YS

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These accounts have been prepared on the Receipts and Payments basis from information and explanations supplied by the charity.




Kate Chapman  
Resource Centre  
6 Tilbury Place  
Brighton BN2 0GY  
26<sup>th</sup> November 2021

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These accounts have been approved by the Trustees of the charity.

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

1.  \_\_\_\_\_

2.  \_\_\_\_\_

Date 8/12/21

# Puffin Community Nursery CIO Charity Registration number 1158143

## Receipts and Payments Account for the period 1st September 2020 to 31st August 2021

	2021 Restricted	2021 Unrestricted	2021 Total	2020 Restricted	2020 Unrestricted	2020 Total
<b>Receipts</b>						
<i>Incoming resources for charitable activities</i>						
<i>Brighton and Hove City Council</i>						
EYFE funding for 2 yr olds	-	27,589	27,589	-	33,695	33,695
EYFE funding for 3 and 4yr olds	-	59,465	59,465	-	56,345	56,345
Pupil Premium	-	-	-	1,391	-	1,391
Presens/Additional Support	3,938	-	3,938	15,855	-	15,855
Disability Access Fund	615	-	615	1,230	-	1,230
Staff Supplement	-	-	-	-	3,000	3,000
Covid Contain Outbreak Management Fund	-	750	750	-	-	-
Early Years Development Programme	-	1,560	1,560	-	-	-
<i>Other</i>						
Family fees	-	3,326	3,326	-	5,091	5,091
Family fees for hot meals	-	1,897	1,897	-	1,614	1,614
Fundraising	-	-	-	-	90	90
<i>Donations and grants</i>						
South East Dance	-	-	-	1,960	-	1,960
Other	-	48	48	-	186	186
<i>Other income</i>						
Interest	-	9	9	-	143	143
<b>Total Receipts</b>	<b>4,553</b>	<b>94,644</b>	<b>99,197</b>	<b>20,436</b>	<b>100,164</b>	<b>120,600</b>
<b>Payments</b>						
<i>Expenditure on charitable activities</i>						
Staff costs	3,938	83,975	87,913	16,924	70,030	86,954
Hot meals	-	1,314	1,314	380	1,522	1,902
Equipment, furniture and books	222	510	732	240	509	749
Activities and consumables	30	1,559	1,589	166	617	783
Training	35	741	776	-	730	730
Rent and room hire	-	3,159	3,159	-	3,274	3,274
Registration, subscriptions and insurance	-	1,101	1,101	-	843	843
Telephone, broadband and website	-	778	778	-	523	523
Admin and office costs	-	1,032	1,032	-	362	362
Bookkeeping	-	590	590	-	274	274
Other	-	70	70	490	49	539
<b>Total Payments</b>	<b>4,225</b>	<b>94,829</b>	<b>99,054</b>	<b>18,200</b>	<b>78,733</b>	<b>96,933</b>
Net receipts (payments) for the period	328	(185)	143	2,236	21,431	23,667
Funds at 1st September 2020	3,422	129,942	133,364	1,186	108,511	109,697
<b>Balance of funds at 31st August 2021</b>	<b>3,750</b>	<b>129,757</b>	<b>133,507</b>	<b>3,422</b>	<b>129,942</b>	<b>133,364</b>

additions may vary by +/- £1 due to rounding

**Puffin Community Nursery CIO** Charity Registration number 1158143

**Statement of Assets and Liabilities at 31st August 2021**

**Monetary Assets**

CAF Cash account	38,541
CAF Gold account	94,961
Cash in hand	5
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	133,507

**Non-Monetary Assets**

The charity has no non-monetary assets

**Liabilities** none

**Restricted funds held at 31st August 2021**

Pupil Premium	1,152
Disability Access Fund	638
South East Dance	1,960
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	3,750



# Reserves and Investments Statement 2020-21

## Reserves

We start the year with Free Reserves of **£129,757**

We have restricted funding of **£1,152** in Early Years Pupil Premium to provide enhanced provision for identified children, **£638** from our disability access fund and **£1,960** from South East Dance as part of Brighton & Hove City Council Third Sector Commissioning grant.

The remainder of the nursery's funds are designated as follows:

- We have agreed a policy for holding a designated reserve to the value of one month's regular revenue expenditure. Assuming inflation at 3.5% we have set reserves for this purpose to **£8,313.78** in 2020-21.
- We have also designated a fund for redundancies in case the nursery was to fail. This cost was worked out using the tool provided at:  
<http://www.statutory-redundancy.co.uk/redundancy-calculator>  
The total estimated cost of redundancy for the team is: **£24,275.97**
- We have also agreed to put **£500** a year into a designated fund for large equipment, bulk training purchases and updating IT. This fund now stands at **£1,401.91**.
  
- The total allocated for the contingencies listed above is **£33,991.66**
- Undesignated free reserves **£95,765.34**
- Restricted Funds **£3,750**

The nursery starts the year holding net assets of **£133,507**

## Investment

Puffin Community Nursery invests its reserves in a savings account (CAF Gold). We have selected an account that gives instant access for withdrawal of our funds should we need them. We use forecasting tools to monitor the funds we have available to ensure we have sufficient funds in our current account to meet our liabilities.

Amy Walker, Chair of the Management Committee, December 2020

**Independent Examiner's report on the accounts**  
**Report to the trustees of *Puffin Community Nursery CIO***  
**Registered Charity number 1158143**

**1<sup>st</sup> September 2020 to 31<sup>st</sup> August 2021**

The accounts have been prepared on the Receipts and Payments basis.

**Respective responsibilities of trustees and independent examiner**

As the charity's trustees, you are responsible for the preparation of the accounts. You consider that an audit is not required for this year under section 144 of the Charities Act 2011 and that an independent examination is needed.

It is my responsibility to: examine the accounts under section 145 of the Charities Act, to follow the procedures specified in the General Directions of the Charity Commissioners (under section 145 (5)(b) of the Act) and to state whether particular matters have come to my attention.

**Basis of Independent Examiner's Report**

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters laid out in the statement below.

**Independent Examiner's Report**

In connection with my examination, no matter has come to my attention

- (1) which gives me reasonable cause to believe that in any material respect the requirements
  - (a) to keep accounting records in accordance with section 130 of the Act: and
  - (b) to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Act have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Kate Chapman  
Resource Centre  
6 Tilbury Place  
Brighton BN2 0GY

Date: 22<sup>nd</sup> June 2022