

Charity registration number: 1161710

Eastwood Neighbourhood Nursery CIO

Annual Report and Financial Statements

for the Year Ended 31 March 2025

‘Play, learn and grow together’

Eastwood Neighbourhood Nursery CIO

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Eastwood Neighbourhood Nursery CIO

Reference and Administrative Details

Trustees	S Condliffe, Chair D Bell, Secretary N Hajjani, Treasurer V Brown D Condliffe M Cunnington M Bell, (appointed 11th December 2024)
Senior Management / Leadership Team	V Brown, Manager M Cunnington, Deputy M Platt, Deputy C Arnold, Finance Officer
Charity Registration Number	1161710
Principal Office	100 Franklyn Street Hanley Stoke-on-Trent ST1 3HD
Independent Examiner	Daryl Denson ACMA VAST The Dudson Centre Hope Street Stoke-on-Trent ST1 5DD
Bankers	Nat West 1 Upper Huntbatch Street Hanley Stoke on Trent ST1 1NS

Eastwood Neighbourhood Nursery CIO

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 March 2025.

Structure, governance and management

Nature of governing document

The nursery was registered as a charity on 22 April 1993. On the 18 May 2015 a Charitable Incorporated Organisation (CIO) was set up and the assets and operations of the original charity were transferred to the CIO on 6 April 2016. The CIO was established under a constitution which outlines the objectives and powers of the charity and is governed by the Charities Act 2006.

Recruitment and appointment of trustees

Trustees are appointed in accordance with the governing document and meet regularly to oversee strategic direction, financial oversight, and compliance.

Induction and training of trustees

The training and induction of new trustees is supported by both existing trustees and the management team. A new trustee is given copies of the key documents associated with the governance of the charity, the latest financial information and accounts, and we look at how roles and responsibilities are shared across the trustees.

Organisational structure

The day-to-day management of the Nursery and wraparound provision is delegated to the Manager / Management Team, who reports to the trustees.

Objectives and activities

Objects and aims

To advance for the public benefit the education and development of children by such means as the charity trustees think fit and in particular by:

- a) The provision of a day nursery providing high quality care and education for children below statutory school age which promotes their care, safety and health and wellbeing
- b) The provision of the necessary facilities for the daily care, recreation and education of children during out of school hours and school holidays.

The charity aims to give the children entrusted to our care the best start in life through quality childcare and education.

Eastwood Neighbourhood Nursery CIO

Trustees' Report (continued)

What we do and who we help

During the year, the Nursery and wraparound care provision offered:

- Full and part-time Nursery sessions for children aged [0-5 years]
- Breakfast and after-school clubs for children attending Waterside Primary School [5 -14 years]
- Holiday clubs during school breaks for children attending any school.

The trustees have paid due regard to the Charity Commission's guidance on public benefit and are satisfied that the activities of the charity directly benefit children and families in the local area.

We accept children from the local areas, as well as children whose parents commute into the area for work and education.

We understand that sending a child to Nursery can be a difficult choice or a decision dictated by financial needs. Our ambition is to create a welcoming and inclusive environment where children can thrive, make friends, and participate in a range of activities.

We want parents to have confidence that they leave their children in the hands of a competent, friendly, and nurturing staff team and in a clean, safe, and stimulating environment.

We adopt a flexible approach to the care package each child has, which means we can respond to and meet each family's different needs and make a change where needed. This way we work with children focusing on their well-being. We have safeguarding policies and procedures in place to ensure that every child, regardless of their age, gender, religion, or ethnicity, are kept safe and their welfare prioritised.

We work with our health, social and education partners to ensure that support for children and their families is child centred, timely and co-ordinated through good communication and collaborative working.

Our manager is the Special Needs Coordinator (SENCO) who works alongside an assistant SENCO who liaise with children's key workers, parent, speech and language therapist, health visitors, inclusion team, and the Early Years Forum following the SEND Code of Practice.

We have a community room in our Nursery premises, which we offer to parents, professionals, and children to use for meetings and other activities. We conduct 1:1 intensive interest activities with our children with SEN in our community room.

Public Benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Eastwood Neighbourhood Nursery CIO

Trustees' Report (continued)

About the last 12 months - Achievements and performance

Over the reporting year, the charity achieved the following:

- Maintained consistent occupancy levels of 100% across the Nursery
- Extended opening hours / introduced new sessions to meet parental demand
- Achieved or maintained a Good Ofsted rating
- Invested in staff training (e.g. safeguarding, early years education, SEND)
- Strengthened community links with local schools, colleges, and the local Council.
- Improved facilities and outdoor learning environments

Feedback from parents and carers has been positive, with satisfaction ratings of 95% from annual surveys.

We receive most of our children through word of mouth. However, this year we have also gained a lot more children from our improved website, Word of Mouth and Search Engines.

We offer excellent quality of care for our children and excel in our Special Needs Provision.

We continue to hold successful events throughout the year with our Parents and the local community. 2025 was a particular special milestone for both us and the local community.

We were thrilled to celebrate our 20th anniversary as a Nursery with our wonderful families, past and present, whose love and support have shaped our journey every step of the way. Thank you for being part of our story.

Just a month later, we joined the citywide festivities to honour 100 years since Stoke-on-Trent became a city. Our garden party brought together parents, children, and neighbours for an afternoon of laughter, play, and pride in our local heritage. It was a joy to see generations come together in celebration.

From all of us at the Nursery, thank you for making these moments unforgettable. Here is to many more years of growing, learning, and sharing joy—together.

Financial review - How we have spent and managed our money

The results for the year are set out in the Statement of Financial Activities.

Total income for the year was from:

- Nursery fees and wraparound care charges
- Government funding for early years places (15/30 hours)
- Grants and donations

Policy on reserves

At the year end unrestricted reserves are £89,201 (2024: £13,399) which comprises £24,360 of fixed assets (2024: £22,295) and £64,841 of current assets (2024: £8,896 current liabilities). The trustees aim to maintain unrestricted reserves sufficient to cover e.g. three months of core expenditure to ensure stability in the event of unexpected income fluctuations.

Eastwood Neighbourhood Nursery CIO

Trustees' Report (continued)

About the next 12 months - what we want to achieve

In the coming year, the trustees intend to:

- Expand wraparound provision to accommodate increased local demand
- Invest in further staff development and retention
- Continue facility improvements e.g. outdoor play area / sensory equipment
- Strengthen community partnerships and explore grant opportunities
- Maintain financial sustainability while supporting affordable childcare

Going concern

The trustees consider the charity to be in a financially stable position and a going concern.

The annual report was approved by the trustees of the charity on 23/12/2025 and signed on its behalf by:

 S Condliffe (Jan 25, 2026 09:08:55 GMT)

.....
S Condliffe
Trustee

Eastwood Neighbourhood Nursery CIO

Independent Examiner's Report to the trustees of Eastwood Neighbourhood Nursery CIO

I report to the trustees on my examination of the accounts of Eastwood Neighbourhood Nursery CIO for the year ended 31 March 2025.

Responsibilities and basis of report

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

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

Independent examiner's statement

Since Eastwood Neighbourhood Nursery CIO's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of CIMA, which is one of the listed bodies.

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

1. accounting records were not kept in respect of Eastwood Neighbourhood Nursery CIO as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

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



.....
Daryl Denson ACMA

VAST
The Dudson Centre
Hope Street
Stoke-on-Trent
ST1 5DD

Date: Jan 27, 2026
.....

Eastwood Neighbourhood Nursery CIO

Statement of Financial Activities for the Year Ended 31 March 2025

	Note	Unrestricted £	Restricted £	Total 2025 £
Income and Endowments from:				
Donations and legacies	2	1,547	14,217	15,764
Charitable activities	3	522,381	-	522,381
Other trading activities	4	240	-	240
Investment income	5	640	-	640
Other income		<u>10,924</u>	<u>-</u>	<u>10,924</u>
Total income		<u>535,732</u>	<u>14,217</u>	<u>549,949</u>
Expenditure on:				
Charitable activities	7	<u>(460,195)</u>	<u>(24,327)</u>	<u>(484,522)</u>
Total expenditure		<u>(460,195)</u>	<u>(24,327)</u>	<u>(484,522)</u>
Net income/(expenditure)		75,537	(10,110)	65,427
Gross transfers between funds		<u>265</u>	<u>(265)</u>	<u>-</u>
Net movement in funds		75,802	(10,375)	65,427
Reconciliation of funds				
Total funds brought forward		<u>13,399</u>	<u>221,477</u>	<u>234,876</u>
Total funds carried forward	18	<u><u>89,201</u></u>	<u><u>211,102</u></u>	<u><u>300,303</u></u>

The notes on pages 10 to 25 form an integral part of these financial statements.

Eastwood Neighbourhood Nursery CIO

Statement of Financial Activities for the Year Ended 31 March 2025 (continued)

	Note	Unrestricted £	Restricted £	Total 2024 £
Income and Endowments from:				
Donations and legacies	2	4,930	16,063	20,993
Charitable activities	3	393,825	-	393,825
Other trading activities	4	210	-	210
Investment income	5	151	-	151
Total income		<u>399,116</u>	<u>16,063</u>	<u>415,179</u>
Expenditure on:				
Charitable activities	7	<u>(418,469)</u>	<u>(25,017)</u>	<u>(443,486)</u>
Total expenditure		<u>(418,469)</u>	<u>(25,017)</u>	<u>(443,486)</u>
Net expenditure		(19,353)	(8,954)	(28,307)
Gross transfers between funds		<u>1,552</u>	<u>(1,552)</u>	<u>-</u>
Net movement in funds		(17,801)	(10,506)	(28,307)
Reconciliation of funds				
Total funds brought forward		<u>31,200</u>	<u>231,983</u>	<u>263,183</u>
Total funds carried forward	18	<u><u>13,399</u></u>	<u><u>221,477</u></u>	<u><u>234,876</u></u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2024 is shown in note 18.

Eastwood Neighbourhood Nursery CIO

(Registration number: 1161710)
Balance Sheet as at 31 March 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	14	234,596	242,809
Current assets			
Debtors	15	12,378	8,254
Cash at bank and in hand		<u>59,320</u>	<u>6,073</u>
		71,698	14,327
Creditors: Amounts falling due within one year	16	<u>(5,991)</u>	<u>(22,260)</u>
Net current assets/(liabilities)		<u>65,707</u>	<u>(7,933)</u>
Net assets		<u>300,303</u>	<u>234,876</u>
Funds of the charity:			
Restricted income funds			
Restricted funds		211,102	221,477
Unrestricted income funds			
Unrestricted funds		<u>89,201</u>	<u>13,399</u>
Total funds	18	<u>300,303</u>	<u>234,876</u>

The financial statements on pages 7 to 25 were approved by the trustees, and authorised for issue on Jan 25, 2026 and signed on their behalf by:

 (Jan 25, 2026 09:08:55 GMT)

S Condliffe
Trustee

The notes on pages 10 to 25 form an integral part of these financial statements.

Eastwood Neighbourhood Nursery CIO

Notes to the Financial Statements for the Year Ended 31 March 2025

1 Accounting policies

Statement of compliance

The charity is registered as a CIO (Charitable Incorporated Organisation) with The Charity Commission for England and Wales.

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Eastwood Neighbourhood Nursery CIO meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Going concern

The financial statements have been prepared on a going concern basis.

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees make this assessment in respect of a period of one year from the date of approval of the financial statements and have considered the small current assets position at the balance sheet date.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Grants receivable

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

Donated services and facilities

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been quantified.

Eastwood Neighbourhood Nursery CIO

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

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

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £100 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Eastwood Neighbourhood Nursery CIO

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

Asset class	Depreciation method and rate
Buildings	2% per annum straight line
Leasehold improvements	10% per annum straight line
Fixtures, fittings and equipment	25% per annum reducing balance
Computers	33% per annum reducing balance

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of is established when there is objective evidence that the will not be able to collect all amounts due according to the original terms of the receivables.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

Eastwood Neighbourhood Nursery CIO

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

Eastwood Neighbourhood Nursery CIO

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

2 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2025 £
Donations and legacies;			
Donations from companies, trusts and similar proceeds	952	-	952
Donations from individuals	595	-	595
Grants, including capital grants;			
Government grants	-	14,217	14,217
	<u>1,547</u>	<u>14,217</u>	<u>15,764</u>
	Unrestricted funds General £	Restricted funds £	Total 2024 £
Donations and legacies;			
Donations from companies, trusts and similar proceeds	4,700	-	4,700
Donations from individuals	80	-	80
Grants, including capital grants;			
Government grants	150	16,063	16,213
	<u>4,930</u>	<u>16,063</u>	<u>20,993</u>

3 Income from charitable activities

	Unrestricted funds General £	Total 2025 £
Fees	313,622	313,622
Other Funding	208,759	208,759
	<u>522,381</u>	<u>522,381</u>
	Unrestricted funds General £	Total 2024 £
Fees	314,931	314,931
Other Funding	78,894	78,894
	<u>393,825</u>	<u>393,825</u>

Eastwood Neighbourhood Nursery CIO

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

4 Income from other trading activities

	Unrestricted funds General £	Total 2025 £
Local fundraising and street collection income	240	240
	<u>240</u>	<u>240</u>
	Unrestricted funds General £	Total 2024 £
Local fundraising and street collection income	210	210
	<u>210</u>	<u>210</u>

5 Investment income

	Unrestricted funds General £	Total 2025 £
Interest receivable and similar income; Interest receivable on bank deposits	640	640
	<u>640</u>	<u>640</u>
	Unrestricted funds General £	Total 2024 £
Interest receivable and similar income; Interest receivable on bank deposits	151	151
	<u>151</u>	<u>151</u>

6 Other income

	Unrestricted General £	Total 2025 £
Insurance Claim	10,924	10,924
	<u>10,924</u>	<u>10,924</u>

Eastwood Neighbourhood Nursery CIO

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

7 Expenditure on charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2025 £
Staff costs	366,669	11,072	377,741
Food	16,517	-	16,517
Other direct costs	9,241	2,976	12,217
Rates & utilities	18,085	-	18,085
Insurance	3,404	-	3,404
Repairs & maintenance	5,678	-	5,678
Travel expenses	385	-	385
Telephone & internet	1,528	-	1,528
Printing, postage & stationery	5,897	-	5,897
Computer programmes & apps	2,117	-	2,117
Miscellaneous	2,956	-	2,956
Depreciation	2,415	10,279	12,694
Rent - City Kids Unit	24,533	-	24,533
	<u>459,425</u>	<u>24,327</u>	<u>483,752</u>
	Unrestricted funds General £	Restricted funds £	Total 2024 £
Staff costs	346,209	12,584	358,793
Food	15,392	-	15,392
Other direct costs	5,898	2,034	7,932
Rates & utilities	11,597	-	11,597
Insurance	3,165	-	3,165
Repairs & maintenance	5,175	-	5,175
Telephone & internet	1,324	-	1,324
Printing, postage & stationery	4,616	-	4,616
Computer programmes & apps	1,836	-	1,836
Miscellaneous	779	-	779
Depreciation	1,154	10,399	11,553
Rent - City Kids Unit	20,589	-	20,589
	<u>417,734</u>	<u>25,017</u>	<u>442,751</u>

Eastwood Neighbourhood Nursery CIO

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

In addition to the expenditure analysed above, there are also governance costs of £770 (2024 - £735) which relate directly to charitable activities. See note for further details.

8 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total 2025 £
Independent examiner fees		
Examination of the financial statements	770	770
	<u>770</u>	<u>770</u>
	Unrestricted funds General £	Total 2024 £
Independent examiner fees		
Examination of the financial statements	735	735
	<u>735</u>	<u>735</u>

9 Government grants

Grant income of £13,717 (2024: £16,213) was received from Stoke-on-Trent City Council as follows:

SEN Inclusion funding £2,544 (2024: £5,021)
Pupil Premium £2,483 (2024: £1,157)
Disability Access funding £nil (2024: £1,687)
EHCP funding £8,690 (2024: £8,198)

In addition the charity received £500 of apprenticeship funding from Stoke on Trent College.

The amount of grants recognised in the financial statements was £14,217 (2024 - £16,213).
There were no unfulfilled conditions at the year end,

There was no other form of government assistance in the year, with the exception of the early years funding received which is based on pupil numbers.

10 Net incoming/outgoing resources

Net incoming/(outgoing) resources for the year include:

	2025 £	2024 £
Depreciation of fixed assets	<u>12,694</u>	<u>11,553</u>

Eastwood Neighbourhood Nursery CIO

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

11 Trustees remuneration and expenses

During the year the charity made the following transactions with trustees:

V Brown

V Brown received remuneration of £15,690 (2024: £20,270) during the year.

V Brown is employed by the nursery as the manager and this is the role for which she is paid. She was appointed as a trustee of the charity in the year ended 31 March 2020. This decision was made due to Ofsted requirements and who within the organisation was eligible to be the lead person for Ofsted for the City Kids after school club, which runs from a different premises from the nursery. The main nursery Ofsted registration was subsequently transferred to V Brown in June 2021.

No pension contributions are made by the charity for V Brown.

The remuneration is paid under the authority of the charity's constitution.

M Cunnington

M Cunnington received remuneration of £14,355 (2024: £18,311) during the year.

M Cunnington is employed by the nursery as the deputy manager and this is the role for which she is paid. She was appointed as a trustee of the charity in the year ended 31 March 2019. This decision was made due to Ofsted requirements and who within the organisation is eligible to be the lead person for Ofsted. The Ofsted registration subsequently transferred to V Brown in June 2021.

No pension contributions are made by the charity for M Cunnington.

The remuneration is paid under the authority of the charity's constitution.

No trustees have received any reimbursed expenses from the charity during the year.

Donations made by the trustees without any conditions attached totalled £145 for the year (2024 - £Nil).

Eastwood Neighbourhood Nursery CIO

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

12 Staff costs

The aggregate payroll costs were as follows:

	2025 £	2024 £
Staff costs during the year were:		
Wages and salaries	369,212	340,228
Social security costs	3,950	14,076
Pension costs	4,579	4,489
	<u>377,741</u>	<u>358,793</u>

The monthly average number of persons employed by the charity during the year was as follows:

	2025 No	2024 No
Staff (including senior management)	<u>22</u>	<u>22</u>

No employee received emoluments of more than £60,000 during the year

The total employee benefits of the key management personnel of the charity were £70,678 (2024 - £72,785).

13 Taxation

The charity is a registered charity and is therefore exempt from taxation.

Eastwood Neighbourhood Nursery CIO

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

14 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Computer equipment £	Total £
Cost				
At 1 April 2024	319,727	5,085	14,578	339,390
Additions	<u>-</u>	<u>-</u>	<u>4,481</u>	<u>4,481</u>
At 31 March 2025	<u>319,727</u>	<u>5,085</u>	<u>19,059</u>	<u>343,871</u>
Depreciation				
At 1 April 2024	79,946	4,004	12,631	96,581
Charge for the year	<u>10,372</u>	<u>487</u>	<u>1,835</u>	<u>12,694</u>
At 31 March 2025	<u>90,318</u>	<u>4,491</u>	<u>14,466</u>	<u>109,275</u>
Net book value				
At 31 March 2025	<u>229,409</u>	<u>594</u>	<u>4,593</u>	<u>234,596</u>
At 31 March 2024	<u>239,781</u>	<u>1,081</u>	<u>1,947</u>	<u>242,809</u>

Included within the net book value of land and buildings above is £Nil (2024 - £Nil) in respect of freehold land and buildings and £229,409 (2024 - £239,781) in respect of leaseholds.

15 Debtors

	2025 £	2024 £
Trade debtors	11,665	7,581
Prepayments	<u>713</u>	<u>673</u>
	<u>12,378</u>	<u>8,254</u>

16 Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	525	147
Other taxation and social security	-	16,891
Other creditors	2,280	1,925
Pension scheme creditor	1,248	1,662
Accruals	<u>1,938</u>	<u>1,635</u>
	<u>5,991</u>	<u>22,260</u>

Eastwood Neighbourhood Nursery CIO

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

17 Obligations under leases and hire purchase contracts

Operating lease commitments

Total future minimum lease payments under non-cancellable operating leases are as follows:

	2025 £	2024 £
Other		
Within one year	2,208	2,208
Between one and five years	<u>1,656</u>	<u>3,864</u>
	<u>3,864</u>	<u>6,072</u>

Eastwood Neighbourhood Nursery CIO

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

18 Funds

	Balance at 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2025 £
Unrestricted funds					
General					
General fund	13,399	535,732	(460,195)	265	89,201
Restricted funds					
Building Fund	207,000	-	(6,900)	-	200,100
CCTV & Intercom System	678	-	(170)	-	508
Playground Project	12,061	-	(3,015)	-	9,046
Summerhouse & Sensory Pathway	775	-	(194)	-	581
Pupil Premium	94	2,483	(2,312)	(265)	-
OARF Project	2	-	-	-	2
Higher Needs Funding	19	-	-	-	19
New Flooring	500	-	-	-	500
Disability Living Allowance	142	-	-	-	142
Disability Access Fund	89	-	-	-	89
SEN Inclusion Fund	3	2,544	(2,544)	-	3
EHCP Funding	114	8,690	(8,692)	-	112
Apprenticeship funding	-	500	(500)	-	-
Total restricted funds	<u>221,477</u>	<u>14,217</u>	<u>(24,327)</u>	<u>(265)</u>	<u>211,102</u>
Total funds	<u><u>234,876</u></u>	<u><u>549,949</u></u>	<u><u>(484,522)</u></u>	<u><u>-</u></u>	<u><u>300,303</u></u>

Eastwood Neighbourhood Nursery CIO

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2024 £
Unrestricted funds					
<i>General</i>					
General fund	31,200	399,116	(418,469)	1,552	13,399
Restricted					
Building Fund	213,900	-	(6,900)	-	207,000
CCTV & Intercom System	904	-	(226)	-	678
Playground Project	15,076	-	(3,015)	-	12,061
Summerhouse & Sensory Pathway	1,033	-	(258)	-	775
Pupil Premium	94	1,157	(1,157)	-	94
OARF Project	2	-	-	-	2
Higher Needs Funding	19	-	-	-	19
New Flooring	500	-	-	-	500
Disability Living Allowance	142	-	-	-	142
Disability Access Fund	253	1,687	(1,851)	-	89
SEN Inclusion Fund	-	5,022	(5,038)	19	3
EHCP Funding	60	8,197	(6,572)	(1,571)	114
Total restricted funds	<u>231,983</u>	<u>16,063</u>	<u>(25,017)</u>	<u>(1,552)</u>	<u>221,477</u>
Total funds	<u>263,183</u>	<u>415,179</u>	<u>(443,486)</u>	<u>-</u>	<u>234,876</u>

Eastwood Neighbourhood Nursery CIO

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

The specific purposes for which the funds are to be applied are as follows:

Building Fund

Money received to finance the build of the nursery.

CCTV & Intercom

Money received from Commissioner's People Power fund to purchase and install a CCTV and intercom system.

Playground Project

Money received from Big Lottery Awards for All, City of Stoke-on-Trent Council Community Investment Fund and donated by the Eastwood Neighbourhood Nursery PSFA to fund an outdoor play area.

Summerhouse & Sensory Path

Money received from Tesco Bags of Help to fund a quiet outdoor area, the summerhouse, and sensory pathway. There was an additional donation of £122 from Eastwood Neighbourhood Nursery PSFA to fund furnishings for the summerhouse.

Pupil Premium

Money received to provide additional resources for pupil premium children.

OARF Project

Money received from Stoke-on-Trent City Council to purchase resources to deliver phonics and maths re opportunity area funding.

Higher Needs Funding

Money received from Stoke-on-Trent City Council for an individual child attending nursery with additional needs.

New Flooring

Money received from the Ward Budget of Stoke-on-Trent City Council towards the purchase of new carpets.

Disability Living Allowance

Money received from Stoke-on-Trent City Council for a child with additional needs.

Disability Access Funding

Money received from Stoke-on-Trent City Council to assist in making reasonable adjustments within the setting to support children to access their funded hours.

SEN Inclusion Fund

Money received from Stoke-on-Trent City Council to support the learning and development needs of individual children with emerging needs.

EHCP (Education, Health and Care Plan) Funding

Money received from Stoke-on-Trent City Council to fund additional support for individual children with education, health and social needs.

Apprenticeship Funding

Money used towards wage costs for apprentices employed by the charity.

Eastwood Neighbourhood Nursery CIO

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

19 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2025 £
Tangible fixed assets	24,360	210,236	234,596
Current assets	70,832	866	71,698
Current liabilities	(5,991)	-	(5,991)
Total net assets	<u>89,201</u>	<u>211,102</u>	<u>300,303</u>
	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2024 £
Tangible fixed assets	22,295	220,514	242,809
Current assets	13,364	963	14,327
Current liabilities	(22,260)	-	(22,260)
Total net assets	<u>13,399</u>	<u>221,477</u>	<u>234,876</u>

20 Related party transactions

There were no related party transactions in the year.









Eastwood 2025 accounts for signing

Final Audit Report

2026-01-27

Created:	2026-01-21
By:	VAST Accounts (accounts@vast.org.uk)
Status:	Signed
Transaction ID:	CBJCHBCAABAAO3pMGIVR2EuLMBCuDhUy31PukSk2z5tL

"Eastwood 2025 accounts for signing" History

-  Document created by VAST Accounts (accounts@vast.org.uk)
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