

ELSECAR COMMUNITY NURSERY

England & Wales · Charity number 1166889

Details

Other names ELSECAR NURSERY

Status Registered

Legal form CIO

Registered 2016-05-03

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

Contact

Address 30a Hoyland Road
Hoyland Common
Barnsley
Barnsley
South Yorkshire
S74 0PB

Phone 01226742644

Email info@elsecarnursery.co.uk

Website elsecarnursery.co.uk

Activities

Objects: 3. OBJECTS THE OBJECTS OF THE CIO ARE:3.1 TO ADVANCE EDUCATION FOR THE PUBLIC BENEFIT BY PROVIDING EDUCATIONAL AND PERSONAL DEVELOPMENT ACTIVITIES WHICH BENEFIT THE COMMUNITIES OF ELSECAR, HOYLAND AND SURROUNDING AREAS OF BARNSLEY, SOUTH YORKSHIRE BY: • OPERATING, MANAGING, FURNISHING AND EQUIPPING A NURSERY TO BE AVAILABLE FOR USE BY THOSE COMMUNITIES; • MAINTAINING A BUILDING OF HIGH STANDARDS TO HOUSE THE NURSERY AND ENSURING GOOD FACILITIES FOR ITS USERS AND BENEFICIARIES; • ENSURING APPROPRIATELY QUALIFIED AND COMPETENT STAFF TO OPERATE THE NURSERY; AND • WORKING IN PARTNERSHIP WITH THE LOCAL SCHOOL AS AND WHEN APPROPRIATE AND PRACTICABLE. 3.2 TO FURTHER SUCH OTHER CHARITABLE PURPOSES (CHARITABLE UNDER ENGLISH LAW) FOR THE BENEFIT OF THE INHABITANTS IN THE COMMUNITIES OF ELSECAR, HOYLAND AND SURROUNDING AREAS OF BARNSLEY, SOUTH YORKSHIRE AS THE TRUSTEES SEE FIT FROM TIME TO TIME INCLUDING BUT NOT LIMITED TO: THE RELIEF OF POVERTY, THE RELIEF OF SICKNESS, THE PRESERVATION AND PROTECTION OF PHYSICAL AND MENTAL HEALTH, THE ADVANCEMENT OF EDUCATION AND TRAINING, THE ADVANCEMENT OF ENVIRONMENTAL PROTECTION AND IMPROVEMENT, AND THE PROVISION OF FACILITIES FOR RECREATION AND OTHER LEISURE-TIME OCCUPATIONS IN THE INTEREST OF SOCIAL WELFARE SO THAT THEIR CONDITIONS OF LIFE MAY BE IMPROVED.

Activities: Elsecar Community Nursery provides exciting, stimulating indoor and outdoor activities that meet children's interests and individual needs by planning to meet the Early Years Foundation Stage guidelines. The Nursery provides high quality childcare for children aged 2 - 5 years delivered by qualified, experienced staff.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services
- **What:** General Charitable Purposes, Education/training, Disability, Economic/community Development/employment, Human Rights/religious Or Racial Harmony/equality Or Diversity
- **Who:** Children/young People, People With Disabilities, The General Public/mankind

Geography

- **Area of benefit:** LOCAL
- Barnsley

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£216,001	£207,859	-	-
2024-03-31	£150,820	£178,128	-	-
2023-03-31	£158,000	£161,000	-	-
2022-03-31	£140,646	£135,958	-	-
2021-03-31	£146,197	£112,272	-	-

Trustees

Name	Role	Appointed
NEIL ADRIAN SPENCER NPQICL	Chair	2016-05-03
Rev Eileen Anne Sanderson		2016-05-16

ELSECAR COMMUNITY NURSERY

England & Wales - Charity number 1166889

Accounts

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025
FOR
ELSECAR COMMUNITY NURSERY**

Xeinadin Barnsley Limited
12 Victoria Road
Barnsley
South Yorkshire
S70 2BB

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FOR THE YEAR ENDED 31 MARCH 2025**

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ELSECAR COMMUNITY NURSERY

**REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 MARCH 2025**

TRUSTEES	REV E A Sanderson Mr N Spencer
PRINCIPAL ADDRESS	30A Hoyland Road Hoyland Barnsley S74 0PB
REGISTERED CHARITY NUMBER	1166889
INDEPENDENT EXAMINER	Xeinadin Barnsley Limited 12 Victoria Road Barnsley South Yorkshire S70 2BB

ELSECAR COMMUNITY NURSERY

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

The trustees present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of 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) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Elsecar Community Nursery operates from a purpose-built facility and is dedicated to providing high-quality, inclusive early years childcare for children and families in Elsecar and the surrounding communities.

The Nursery places health and wellbeing at the centre of its provision and is committed to supporting children to thrive emotionally, socially, physically and developmentally. This commitment underpins the Nursery's Happy Child philosophy, which is guided by the following core principles:

- " Providing caring, safe and stimulating environments
- " Supporting learning through interaction, exploration and discovery
- " Promoting balanced, high-quality nutrition
- " Delivering engaging and developmentally appropriate activities
- " Enabling children to learn and grow through play

ELSECAR COMMUNITY NURSERY

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

OBJECTIVES AND ACTIVITIES

Significant activities

During the year, Elsecar Community Nursery delivered a wide range of stimulating indoor and outdoor activities designed to reflect children's individual interests and developmental needs. All provision is planned in accordance with the Early Years Foundation Stage (EYFS) framework.

The Nursery benefits from a vibrant, well-resourced environment, including a dedicated library and sensory area, which encourage curiosity, creativity and challenge. The outdoor learning space is available year-round and includes an artificial surface, enabling consistent outdoor play and learning in all seasons.

The Nursery provides places for children aged two to five years, offering both fee-paying sessions and government-funded places for eligible two-, three- and four-year-olds. The setting is fully inclusive and able to meet the needs of children with additional needs, supported by an experienced on-site Special Educational Needs Coordinator (SENCO).

All staff are qualified, experienced early years practitioners and are actively supported to engage in ongoing professional development. This commitment ensures continuous improvement in practice and consistently high-quality learning experiences for children.

The Nursery provides healthy snacks for children, supported by a voluntary weekly parental contribution. Parents and carers are asked to provide a healthy packed lunch for children attending during lunchtime sessions.

Parental Involvement

Elsecar Community Nursery places strong emphasis on positive partnerships with parents and carers. Families are encouraged to actively engage with the Nursery, contribute ideas, and support the everyday running of the setting. Prospective parents are welcomed to visit the Nursery to meet staff and view the facilities.

Parents are asked to provide personal care items such as nappies, wipes, creams and spare clothing, which are clearly labelled and used exclusively for their child. To support individual care and learning, parents are also asked to complete an "All About Me" form, available via the Nursery or through the parents' information resources.

Public benefit

Elsecar Community Nursery operates from a secure, self-contained site located behind Elsecar Holy Trinity Primary School, accessed via Church Street. While situated adjacent to the school, the Nursery is independent and benefits from its own secure entrance.

The Nursery is a registered charity, governed by a committee of local Trustees and delivered by a dedicated staff team. It forms part of a wider local vision to provide accessible, high-quality childcare that supports families, employment and early childhood development within the community.

In setting its objectives and determining activities, the Trustees have had due regard to the Charity Commission's guidance on public benefit. The activities delivered throughout the year clearly demonstrate how the Nursery's work provides benefit to children, families and the wider community.

ELSECAR COMMUNITY NURSERY

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

During the year, Elsecar Community Nursery continued to evolve following its transition to registered charity status. With the support and oversight of the Board of Trustees, the Nursery has strengthened its governance arrangements while maintaining a safe, stimulating and nurturing environment for children.

The quality of provision is evidenced by the Nursery's most recent Ofsted inspection, which resulted in a "Good" rating.

The Nursery provides high-quality childcare for children aged two to five years, delivered by a skilled workforce with qualifications ranging from Level 3 through to Level 6 and Early Years Teacher Status (EYTS).

Strong relationships with parents and carers are actively promoted from the outset of each child's journey. Families are encouraged to visit the Nursery, meet the staff team and familiarise themselves with the learning environment.

Demand for places has continued to grow, reflecting the Nursery's strong reputation locally. However, the Trustees remain mindful of ongoing financial pressures, particularly rising operational and staffing costs, which present challenges to long-term sustainability.

FINANCIAL REVIEW

Reserves policy

The Trustees recognise the importance of maintaining appropriate free reserves to support the Nursery's future development and financial resilience as activity levels increase.

As the charity is still in its early stages, no specific reserves target has yet been set. During the year, the Trustees undertook a detailed review of income and expenditure and implemented a significant restructuring of staffing arrangements. The impact of these changes is reflected in the financial results for the year.

Budgets and financial projections have been prepared based on expected levels of occupancy. The Trustees are satisfied that forecast income is sufficient to meet anticipated expenditure and to enable the Nursery to continue operating for the foreseeable future.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Elsecar Community Nursery is governed by its Trust Deed and operates as a Charitable Incorporated Organisation (CIO).

Recruitment and appointment of new trustees

The Board of Trustees seeks to ensure that its composition remains appropriate to the scale and complexity of the organisation's activities. Trustee recruitment is undertaken with regard to the skills, experience and commitment required to support effective governance.

Trustee training is an ongoing process. Induction is provided where necessary, and Trustees are encouraged to remain informed about their legal duties and responsibilities, including developments in charity and company legislation.

Related parties

The charity maintains a close working relationship with Forge Community Partnership and its subsidiary organisations, supporting shared community-focused objectives.

ELSECAR COMMUNITY NURSERY

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025**

Approved by order of the board of trustees on 11 December 2025 and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'N Spencer', with a horizontal line extending to the right.

Mr N Spencer - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
ELSECAR COMMUNITY NURSERY**

Independent examiner's report to the trustees of Elsecar Community Nursery

I report to the charity trustees on my examination of the accounts of Elsecar Community Nursery (the Trust) for the year ended 31 March 2025.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust 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 applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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



Scott Mell

Xeinadin Barnsley Limited
12 Victoria Road
Barnsley
South Yorkshire
S70 2BB

11 December 2025

ELSECAR COMMUNITY NURSERY**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2025**

		2025 Unrestricted fund £	2024 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies		8,250	1,867
Other trading activities	2	207,570	148,766
Investment income	3	181	187
Total		216,001	150,820
EXPENDITURE ON			
Charitable activities			
Costs for generating funds		207,859	178,128
NET INCOME/(EXPENDITURE)		8,142	(27,308)
RECONCILIATION OF FUNDS			
Total funds brought forward		13,637	40,945
TOTAL FUNDS CARRIED FORWARD		21,779	13,637

The notes form part of these financial statements

ELSECAR COMMUNITY NURSERY

**BALANCE SHEET
31 MARCH 2025**

	Notes	2025 Unrestricted fund £	2024 Total funds £
CURRENT ASSETS			
Debtors	6	902	2,711
Cash at bank		28,270	21,676
		<u>29,172</u>	<u>24,387</u>
CREDITORS			
Amounts falling due within one year	7	(7,393)	(10,750)
		<u>21,779</u>	<u>13,637</u>
NET CURRENT ASSETS			
		<u>21,779</u>	<u>13,637</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>21,779</u>	<u>13,637</u>
NET ASSETS		<u>21,779</u>	<u>13,637</u>
FUNDS	8		
Unrestricted funds		21,779	13,637
TOTAL FUNDS		<u>21,779</u>	<u>13,637</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 11 December 2025 and were signed on its behalf by:



Mr N Spencer - Trustee

The notes form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

1. ACCOUNTING POLICIES

(A) general information and basis of preparation

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Elsecar Community Nursery is a charitable incorporated organisation and is controlled by its governing document, a deed of trust. The principal address is given in the charity information in the Report of the Trustees section of these financial statements. The nature of the charity's operations and principal activities are the provision of nursery services.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest pound.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Critical accounting judgements and key sources of estimation uncertainty

No judgements have been made in the process of applying the below accounting policies that have had the most significant effect on amounts recognised in the financial statements.

There are no key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date that have a significant risk of causing material adjustment to the carrying amounts of assets and liabilities within the next financial year.

(B) funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

(C) income recognition

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102). Further detail is given in the Trustees' Annual Report.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

1. ACCOUNTING POLICIES - continued

(c) income recognition

Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

Income from government and other grants is recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred. These grants and voluntary income are included in incoming resources when these are receivable and allocated appropriately between unrestricted and restricted income depending upon restrictions imposed.

Donations and legacies are accounted for when they are received.

(D) expenditure recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

(E) taxation

The charity is exempt from tax on its charitable activities.

(F) pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

(G) debtors and creditors receivable/payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

2. OTHER TRADING ACTIVITIES

	2025	2024
	£	£
Fees and vouchers	<u>207,570</u>	<u>148,766</u>

Income from other trading activities £207,570 (2024: £148,766) of which £NIL (2024: £NIL) was attributable to restricted and £207,570 (2024: £148,766) was attributable to unrestricted funds.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

3. INVESTMENT INCOME

	2025	2024
	£	£
Deposit account interest	<u>181</u>	<u>187</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

5. STAFF COSTS

	31.03.25	31.03.24
	£	£
Wages and salaries	169,636	139,178
National Insurance	3,977	1,472
Pension contributions	2,993	2,249
	<u>176,606</u>	<u>142,899</u>
Average number of employees	<u>14</u>	<u>14</u>

No employees received emoluments in excess of £60,000.

The total amount of employee benefits received by key management personnel was £23,464 (2024 - £22,787). The CEO considers its key management personnel to comprise the manager and deputy.

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Other debtors	902	959
Prepayments and accrued income	-	1,752
	<u>902</u>	<u>2,711</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade creditors	3,750	6,250
Other creditors	723	447
Accruals and deferred income	2,920	4,053
	<u>7,393</u>	<u>10,750</u>

8. MOVEMENT IN FUNDS

	At 1.4.24	Net movement in funds	At 31.3.25
	£	£	£
Unrestricted funds			
General fund	13,637	8,142	21,779
	<u>13,637</u>	<u>8,142</u>	<u>21,779</u>
TOTAL FUNDS	<u>13,637</u>	<u>8,142</u>	<u>21,779</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	216,001	(207,859)	8,142
	<u>216,001</u>	<u>(207,859)</u>	<u>8,142</u>
TOTAL FUNDS	<u>216,001</u>	<u>(207,859)</u>	<u>8,142</u>

Comparatives for movement in funds

	At 1.4.23	Net movement in funds	At 31.3.24
	£	£	£
Unrestricted funds			
General fund	40,945	(27,308)	13,637
	<u>40,945</u>	<u>(27,308)</u>	<u>13,637</u>
TOTAL FUNDS	<u>40,945</u>	<u>(27,308)</u>	<u>13,637</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

8. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	150,820	(178,128)	(27,308)
	<u>150,820</u>	<u>(178,128)</u>	<u>(27,308)</u>
TOTAL FUNDS	<u>150,820</u>	<u>(178,128)</u>	<u>(27,308)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.23 £	Net movement in funds £	At 31.3.25 £
Unrestricted funds			
General fund	40,945	(19,166)	21,779
	<u>40,945</u>	<u>(19,166)</u>	<u>21,779</u>
TOTAL FUNDS	<u>40,945</u>	<u>(19,166)</u>	<u>21,779</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	366,821	(385,987)	(19,166)
	<u>366,821</u>	<u>(385,987)</u>	<u>(19,166)</u>
TOTAL FUNDS	<u>366,821</u>	<u>(385,987)</u>	<u>(19,166)</u>

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2025.

ELSECAR COMMUNITY NURSERY

England & Wales - Charity number 1166889

Accounts

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024
FOR
ELSECAR COMMUNITY NURSERY**

Gibson Booth Limited
12 Victoria Road
Barnsley
South Yorkshire
S70 2BB

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FOR THE YEAR ENDED 31 MARCH 2024**

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ELSECAR COMMUNITY NURSERY

**REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 MARCH 2024**

TRUSTEES	E A Sanderson N Spencer
PRINCIPAL ADDRESS	30A Hoyland Road Hoyland Barnsley S74 0PB
REGISTERED CHARITY NUMBER	1166889
INDEPENDENT EXAMINER	Gibson Booth Limited 12 Victoria Road Barnsley South Yorkshire S70 2BB

ELSECAR COMMUNITY NURSERY

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

The trustees present their report with the financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of 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) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Elsecar Community Nursery a purpose built facility and dedicated to providing a high quality service for all children and families attending.

Health and wellbeing are at the heart of the service we provide for the children and families of Elsecar and the surrounding areas.

The pillars of our ethos are at the forefront of our Happy Child philosophy.

- Caring,stimulating environments
- Learning through interaction and discovery
- Balanced quality nutrition
- Stimulating activities
- Through play,learn and grow

ELSECAR COMMUNITY NURSERY

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

OBJECTIVES AND ACTIVITIES

Significant activities

Here at Elsecar Community Nursery we provide exciting and stimulating indoor and outdoor activities that meet children's interests and individual needs by planning to meet the Early Years Foundation Stage guidelines.

Our exciting and colourful environment has a range of equipment/resources, including our library and sensory area, for children to explore and challenge themselves. Our outdoor educational space is an all year round facility with the benefit of an artificial surface contributing to the whole year appeal for families.

We have spaces available for children aged two to five including both fee paying and free funded sessions for two, three and four year olds. We are able to meet the needs of all children including children with additional needs who are supported by our onsite experienced SENCo.

All our team are highly qualified and experienced practitioners who are supported to continue to develop professionally. This enables all staff to enhance and develop their knowledge and practice which in return provides high quality experiences for your children

We provide a healthy snack and we kindly ask for a voluntary contribution of per week towards this. We also ask that parents/carers provide a healthy packed lunch for children staying over lunchtime.

Parental involvement

Elsecar Community Nursery is committed to promoting active parental involvement. Our parents/carers are invited to contribute their ideas and make complimentary contributions to the everyday running of the nursery. Please contact us to arrange a visit.

Parents are asked to supply nappies, wipes, creams and spare clothes. Items for your child are stored with your child's name on and used only for them. Please ensure that the nursery has sufficient supplies at all times. We ask that you provide spare change of clothes for your child just in case they need to change.

To help us to get to know your child we ask that parents download our 'All About Me' form from the Parents Download links or collect one from the nursery and return it to the nursery.

Public benefit

Elsecar Community Nursery is located in its own secure private area behind Elsecar Holy Trinity Primary School just off Church Street, Elsecar. The Nursery is independent of the school with its own secure access. It is a registered charity, managed by a committee of local people and run by dedicated staff team. It forms part of a wider vision of local community child care.

In setting its plans and priorities for areas of work, the Board have had regard to the guidance from the Charity Commission on public benefit.

The activities during the year demonstrate how the charity has had regard to this.

ELSECAR COMMUNITY NURSERY

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Elsecar Community Nursery, Continues to evolve, now becoming a registered Charity with support from the board of trustees, providing an excellent stimulating and safe environment for your children. All endorsed by a Good inspection at the last Ofsted inspection..

The Nursery provides high quality childcare for children aged 2 - 5yrs in a safe and stimulating environment delivered by qualified experienced staff (ranging from level 3 to 6 + E.Y.T.S.)

We promote a healthy nursery-parent partnership from the start of every child's journey with us. We encourage parents to arrange visits to meet staff and take a tour around our lively colourful, educational setting.

We provide exciting and stimulating indoor and outdoor activities that meet children's interests and individual needs by planning to meet the Early Years Foundation Stage guidelines.

Hard work and an evolving workforce has strengthened the position of the Nursery locally and we continue to prosper with increased demand for our services. Our concern is the ongoing viability with the escalating operational costs

FINANCIAL REVIEW

Reserves policy

The trustees recognise the need to consider the level of free reserves once the charity's activities increase. As it is currently in its infancy no specific level of reserves has been set.

The trustees previously undertook a review of all income and expenditure and implemented a significant restructure of staff within the charity. This has been reflected in the results for the year.

The Trustees have prepared projections and budgets based on expected levels of child attendance. In their opinion the budgeted income and expenditure is sufficient to continue activities for the foreseeable future.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes a charitable incorporated organisation.

Recruitment and appointment of new trustees

The current Board seeks to ensure that the needs of the organisation are appropriate for its expected level of activity.

Board training is an on-going process. Induction training will be provided where necessary and all Trustees are invited and encouraged to keep up to date with their roles and responsibilities as Trustees, along with changes in charity and company legislation.

ELSECAR COMMUNITY NURSERY

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024**

STRUCTURE, GOVERNANCE AND MANAGEMENT

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Board training is an on-going process. Induction training will be provided where necessary and all Trustees are invited and encouraged to keep up to date with their roles and responsibilities as Trustees, along with changes in charity and company legislation.

Related parties

The charity has a close relationship with Forge Community Partnership and its subsidiary companies.

Approved by order of the board of trustees on 11 November 2024 and signed on its behalf by:



N Spencer - Trustee



**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
ELSECAR COMMUNITY NURSERY**

Independent examiner's report to the trustees of Elsecar Community Nursery

I report to the charity trustees on my examination of the accounts of Elsecar Community Nursery (the Trust) for the year ended 31 March 2024.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust 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 applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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



Scott Mell

Gibson Booth Limited
12 Victoria Road
Barnsley
South Yorkshire
S70 2BB

12 December 2024

ELSECAR COMMUNITY NURSERY**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2024**

		31.3.24	31.3.23
		Unrestricted	Total
		fund	funds
		£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies		1,867	4,995
Other trading activities	2	148,766	153,011
Investment income	3	187	66
Total		150,820	158,072
EXPENDITURE ON			
Charitable activities			
Costs for generating funds		178,128	161,191
NET INCOME/(EXPENDITURE)		(27,308)	(3,119)
RECONCILIATION OF FUNDS			
Total funds brought forward		40,945	44,064
TOTAL FUNDS CARRIED FORWARD		13,637	40,945

The notes form part of these financial statements

ELSECAR COMMUNITY NURSERY

BALANCE SHEET
31 MARCH 2024

	Notes	31.3.24 Unrestricted fund £	31.3.23 Total funds £
CURRENT ASSETS			
Debtors	6	2,711	410
Cash at bank		21,676	43,124
		<u>24,387</u>	<u>43,534</u>
CREDITORS			
Amounts falling due within one year	7	(10,750)	(2,589)
		<u>13,637</u>	<u>40,945</u>
NET CURRENT ASSETS			
		<u>13,637</u>	<u>40,945</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>13,637</u>	<u>40,945</u>
NET ASSETS		<u>13,637</u>	<u>40,945</u>
FUNDS	8		
Unrestricted funds		13,637	40,945
TOTAL FUNDS		<u>13,637</u>	<u>40,945</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 11 November 2024 and were signed on its behalf by:



N Spencer - Trustee



The notes form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

1. ACCOUNTING POLICIES

(A) general information and basis of preparation

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Elsecar Community Nursery is a charitable incorporated organisation and is controlled by its governing document, a deed of trust. The principal address is given in the charity information in the Report of the Trustees section of these financial statements. The nature of the charity's operations and principal activities are the provision of nursery services.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest pound.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Critical accounting judgements and key sources of estimation uncertainty

No judgements have been made in the process of applying the below accounting policies that have had the most significant effect on amounts recognised in the financial statements.

There are no key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date that have a significant risk of causing material adjustment to the carrying amounts of assets and liabilities within the next financial year.

(B) funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024

1. ACCOUNTING POLICIES - continued

(C) income recognition

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102). Further detail is given in the Trustees' Annual Report.

Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

Income from government and other grants is recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred. These grants and voluntary income are included in incoming resources when these are receivable and allocated appropriately between unrestricted and restricted income depending upon restrictions imposed.

Donations and legacies are accounted for when they are received.

(D) expenditure recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

(E) taxation

The charity is exempt from tax on its charitable activities.

(F) pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

(G) debtors and creditors receivable/payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024

2. OTHER TRADING ACTIVITIES

	31.3.24	31.3.23
	£	£
Fees and vouchers	<u>148,766</u>	<u>153,011</u>

Income from other trading activities £145,141 (2023: £153,011) of which £NIL (2023: £NIL) was attributable to restricted and £145,141 (2023: £153,011) was attributable to unrestricted funds.

3. INVESTMENT INCOME

	31.3.24	31.3.23
	£	£
Deposit account interest	<u>187</u>	<u>66</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

5. STAFF COSTS

	31.3.24	31.3.23
	£	£
Wages and salaries	139,178	115,258
National Insurance	1,472	1,293
Pension contributions	2,249	1,869
	<u>142,899</u>	<u>118,420</u>
Average number of employees	<u>14</u>	<u>13</u>

No employees received emoluments in excess of £60,000.

The total amount of employee benefits received by key management personnel was £22,787 (2023 - £23,740). The CEO considers its key management personnel to comprise the manager and deputy.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.24	31.3.23
	£	£
Other debtors	959	410
Prepayments and accrued income	1,752	-
	<u>2,711</u>	<u>410</u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.24	31.3.23
	£	£
Trade creditors	6,250	-
Other creditors	447	337
Accruals and deferred income	4,053	2,252
	<u>10,750</u>	<u>2,589</u>

8. MOVEMENT IN FUNDS

	At 1.4.23	Net movement in funds	At 31.3.24
	£	£	£
Unrestricted funds			
General fund	40,945	(27,308)	13,637
	<u>40,945</u>	<u>(27,308)</u>	<u>13,637</u>
TOTAL FUNDS	<u>40,945</u>	<u>(27,308)</u>	<u>13,637</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	150,820	(178,128)	(27,308)
	<u>150,820</u>	<u>(178,128)</u>	<u>(27,308)</u>
TOTAL FUNDS	<u>150,820</u>	<u>(178,128)</u>	<u>(27,308)</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024

8. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	44,064	(3,119)	40,945
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>44,064</u>	<u>(3,119)</u>	<u>40,945</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	158,072	(161,191)	(3,119)
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>158,072</u>	<u>(161,191)</u>	<u>(3,119)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.22 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	44,064	(30,427)	13,637
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>44,064</u>	<u>(30,427)</u>	<u>13,637</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024

8. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	308,892	(339,319)	(30,427)
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>308,892</u>	<u>(339,319)</u>	<u>(30,427)</u>

9. RELATED PARTY DISCLOSURES

Other related parties

	31.3.24 £	31.3.23 £
Management charges and service level agreement costs	-	5,500
Donations received	-	2,995
Amounts due from related parties written off	-	3,500
Amounts due from related parties	-	-
	<u> </u>	<u> </u>
	<u>-</u>	<u>11,995</u>

ELSECAR COMMUNITY NURSERY

England & Wales - Charity number 1166889

Accounts

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023
FOR
ELSECAR COMMUNITY NURSERY**

Gibson Booth Limited
12 Victoria Road
Barnsley
South Yorkshire
S70 2BB

ELSECAR COMMUNITY NURSERY

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ELSECAR COMMUNITY NURSERY

**REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 MARCH 2023**

TRUSTEES	E A Sanderson V Roffe (deceased 28.11.22) N Spencer
PRINCIPAL ADDRESS	30A Hoyland Road Hoyland Barnsley S74 0PB
REGISTERED CHARITY NUMBER	1166889
INDEPENDENT EXAMINER	Gibson Booth Limited 12 Victoria Road Barnsley South Yorkshire S70 2BB

ELSECAR COMMUNITY NURSERY

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

The trustees present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of 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) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Elsecar Community Nursery a purpose built facility and dedicated to providing a high quality service for all children and families attending.

Health and wellbeing are at the heart of the service we provide for the children and families of Elsecar and the surrounding areas.

The pillars of our ethos are at the forefront of our Happy Child philosophy.

- Caring,stimulating environments
- Learning through interaction and discovery
- Balanced quality nutrition
- Stimulating activities
- Through play,learn and grow

ELSECAR COMMUNITY NURSERY

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

OBJECTIVES AND ACTIVITIES

Significant activities

Here at Elsecar Community Nursery we provide exciting and stimulating indoor and outdoor activities that meet children's interests and individual needs by planning to meet the Early Years Foundation Stage guidelines.

Our exciting and colourful environment has a range of equipment/resources, including our library and sensory area, for children to explore and challenge themselves. Our outdoor educational space is an all year round facility with the benefit of an artificial surface contributing to the whole year appeal for families.

We have spaces available for children aged two to five including both fee paying and free funded sessions for two, three and four year olds. We are able to meet the needs of all children including children with additional needs who are supported by our onsite experienced SENCo.

All our team are highly qualified and experienced practitioners who are supported to continue to develop professionally. This enables all staff to enhance and develop their knowledge and practice which in return provides high quality experiences for your children

We provide a healthy snack and we kindly ask for a voluntary contribution of per week towards this. We also ask that parents/carers provide a healthy packed lunch for children staying over lunchtime.

Parental involvement

Elsecar Community Nursery is committed to promoting active parental involvement. Our parents/carers are invited to contribute their ideas and make complimentary contributions to the everyday running of the nursery. Please contact us to arrange a visit.

Parents are asked to supply nappies, wipes, creams and spare clothes. Items for your child are stored with your child's name on and used only for them. Please ensure that the nursery has sufficient supplies at all times. We ask that you provide spare change of clothes for your child just in case they need to change.

To help us to get to know your child we ask that parents download our 'All About Me' form from the Parents Download links or collect one from the nursery and return it to the nursery.

ELSECAR COMMUNITY NURSERY

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

OBJECTIVES AND ACTIVITIES

Public benefit

Elsecar Community Nursery is located in its own secure private area behind Elsecar Holy Trinity Primary School just off Church Street, Elsecar. The Nursery is independent of the school with its own secure access. It is a registered charity, managed by a committee of local people and run by dedicated staff team. It forms part of a wider vision of local community child care.

In setting its plans and priorities for areas of work, the Board have had regard to the guidance from the Charity Commission on public benefit.

The activities during the year demonstrate how the charity has had regard to this.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Elsecar Community Nursery, Continues to evolve, now becoming a registered Charity with support from the board of trustees, providing an excellent stimulating and safe environment for your children. All endorsed by a Good inspection at the last Ofsted inspection..

The Nursery provides high quality childcare for children aged 2 - 5yrs in a safe and stimulating environment delivered by qualified experienced staff (ranging from level 3 to 6 + E.Y.T.S.)

We promote a healthy nursery-parent partnership from the start of every child's journey with us. We encourage parents to arrange visits to meet staff and take a tour around our lively colourful, educational setting.

We provide exciting and stimulating indoor and outdoor activities that meet children's interests and individual needs by planning to meet the Early Years Foundation Stage guidelines.

Hard work and an evolving workforce has strengthened the position of the Nursery locally and we continue to prosper with increased demand for our services. Our concern is the ongoing viability with the escalating operational costs

FINANCIAL REVIEW

Reserves policy

The trustees recognise the need to consider the level of free reserves once the charity's activities increase. As it is currently in its infancy no specific level of reserves has been set.

The trustees previously undertook a review of all income and expenditure and implemented a significant restructure of staff within the charity. This has been reflected in the results for the year.

The Trustees have prepared projections and budgets based on expected levels of child attendance. In their opinion the budgeted income and expenditure is sufficient to continue activities for the foreseeable future.

ELSECAR COMMUNITY NURSERY

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes a charitable incorporated organisation.

Recruitment and appointment of new trustees

The current Board seeks to ensure that the needs of the organisation are appropriate for its expected level of activity.

Board training is an on-going process. Induction training will be provided where necessary and all Trustees are invited and encouraged to keep up to date with their roles and responsibilities as Trustees, along with changes in charity and company legislation.

Related parties

The charity has a close relationship with Forge Community Partnership and its subsidiary companies.

Approved by order of the board of trustees on 13 December 2023 and signed on its behalf by:



N Spencer - Trustee



INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ELSECAR COMMUNITY NURSERY

Independent examiner's report to the trustees of Elsecar Community Nursery

I report to the charity trustees on my examination of the accounts of Elsecar Community Nursery (the Trust) for the year ended 31 March 2023.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust 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 applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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

Scott Mell

Gibson Booth Limited
12 Victoria Road
Barnsley
South Yorkshire
S70 2BB

13 December 2023

ELSECAR COMMUNITY NURSERY**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023**

		31.3.23	31.3.22
		Unrestricted	Total
		fund	funds
	Notes	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies		4,995	20,500
Other trading activities	2	153,011	100,974
Investment income	3	66	5
Other income	4	-	19,167
Total		158,072	140,646
EXPENDITURE ON			
Raising funds	5	2,995	-
Charitable activities			
Costs for generating funds		158,196	135,958
Total		161,191	135,958
NET INCOME/(EXPENDITURE)		(3,119)	4,688
RECONCILIATION OF FUNDS			
Total funds brought forward		44,064	39,376
TOTAL FUNDS CARRIED FORWARD		40,945	44,064

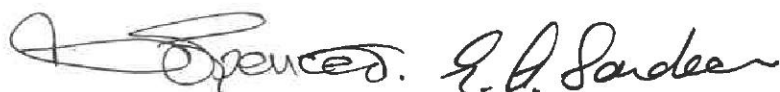
The notes form part of these financial statements

ELSECAR COMMUNITY NURSERY

**BALANCE SHEET
31 MARCH 2023**

	Notes	31.3.23 Unrestricted fund £	31.3.22 Total funds £
CURRENT ASSETS			
Debtors	8	410	3,500
Cash at bank		<u>43,124</u>	<u>43,644</u>
		43,534	47,144
CREDITORS			
Amounts falling due within one year	9	<u>(2,589)</u>	<u>(3,080)</u>
NET CURRENT ASSETS		<u>40,945</u>	<u>44,064</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>40,945</u>	<u>44,064</u>
NET ASSETS		<u><u>40,945</u></u>	<u><u>44,064</u></u>
FUNDS	10		
Unrestricted funds		<u>40,945</u>	<u>44,064</u>
TOTAL FUNDS		<u><u>40,945</u></u>	<u><u>44,064</u></u>

The financial statements were approved by the Board of Trustees and authorised for issue on 13 December 2023 and were signed on its behalf by:



N Spencer - Trustee

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

1. ACCOUNTING POLICIES

(A) general information and basis of preparation

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Elsecar Community Nursery is a charitable incorporated organisation and is controlled by its governing document, a deed of trust. The principal address is given in the charity information in the Report of the Trustees section of these financial statements. The nature of the charity's operations and principal activities are the provision of nursery services.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest pound.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Critical accounting judgements and key sources of estimation uncertainty

No judgements have been made in the process of applying the below accounting policies that have had the most significant effect on amounts recognised in the financial statements.

There are no key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date that have a significant risk of causing material adjustment to the carrying amounts of assets and liabilities within the next financial year.

(B) funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023

1. ACCOUNTING POLICIES - continued

(C) income recognition

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102). Further detail is given in the Trustees' Annual Report.

Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

Income from government and other grants is recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred. These grants and voluntary income are included in incoming resources when these are receivable and allocated appropriately between unrestricted and restricted income depending upon restrictions imposed.

Job Retention Scheme income and government support grants are recognised in the period to which they relate.

Donations and legacies are accounted for when they are received.

(D) expenditure recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

(E) taxation

The charity is exempt from tax on its charitable activities.

(F) pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

(G) debtors and creditors receivable/payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

ELSECAR COMMUNITY NURSERY**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023****2. OTHER TRADING ACTIVITIES**

	31.3.23	31.3.22
	£	£
Fees and vouchers	<u>153,011</u>	<u>100,974</u>

Income from other trading activities £153,011 (2022: £100,974) of which £NIL (2022: £NIL) was attributable to restricted and £153,011 (2022: £100,974) was attributable to unrestricted funds.

3. INVESTMENT INCOME

	31.3.23	31.3.22
	£	£
Deposit account interest	<u>66</u>	<u>5</u>

4. OTHER INCOME

	31.3.23	31.3.22
	£	£
Government grants received	-	9,326
Kickstart grant	-	9,842
	<u>-</u>	<u>19,168</u>

5. RAISING FUNDS**Raising donations and legacies**

	31.3.23	31.3.22
	£	£
Support costs	<u>2,995</u>	<u>-</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

7. STAFF COSTS

	31.3.23	31.3.22
	£	£
Wages and salaries	115,258	98,923
National Insurance	1,293	-
Pension contributions	1,869	1,301
	<u>118,420</u>	<u>100,224</u>
Average number of employees	<u>13</u>	<u>11</u>

No employees received emoluments in excess of £60,000.

The total amount of employee benefits received by key management personnel was £23,740 (2022 - £20,272). The CEO considers its key management personnel to comprise the manager and deputy.

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.23	31.3.22
	£	£
Other debtors	<u>410</u>	<u>3,500</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.23	31.3.22
	£	£
Trade creditors	-	120
Other creditors	337	246
Accruals and deferred income	2,252	2,714
	<u>2,589</u>	<u>3,080</u>

10. MOVEMENT IN FUNDS

	At 1.4.22	Net movement in funds	At 31.3.23
	£	£	£
Unrestricted funds			
General fund	44,064	(3,119)	40,945
	<u>44,064</u>	<u>(3,119)</u>	<u>40,945</u>
TOTAL FUNDS	<u>44,064</u>	<u>(3,119)</u>	<u>40,945</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	158,072	(161,191)	(3,119)
	<u>158,072</u>	<u>(161,191)</u>	<u>(3,119)</u>
TOTAL FUNDS	<u>158,072</u>	<u>(161,191)</u>	<u>(3,119)</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023

10. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	39,376	4,688	44,064
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>39,376</u>	<u>4,688</u>	<u>44,064</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	140,646	(135,958)	4,688
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>140,646</u>	<u>(135,958)</u>	<u>4,688</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.21 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	39,376	1,569	40,945
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>39,376</u>	<u>1,569</u>	<u>40,945</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023

10. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	298,718	(297,149)	1,569
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>298,718</u>	<u>(297,149)</u>	<u>1,569</u>

11. RELATED PARTY DISCLOSURES

Other related parties

	31.3.23 £	31.3.22 £
Management charges and service level agreement costs	5,500	12,000
Donations received	2,995	20,500
Amounts due from related parties written off	3,500	-
Amounts due from related parties	-	3,500
	<u> </u>	<u> </u>
	<u>11,995</u>	<u>36,000</u>

ELSECAR COMMUNITY NURSERY

England & Wales - Charity number 1166889

Accounts

REGISTERED CHARITY NUMBER: 1166889

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022
FOR
ELSECAR COMMUNITY NURSERY**



Chartered Accountants, Business Advisers & Statutory Auditor

**12 Victoria Road
Barnsley
South Yorkshire
S70 2BB**

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FOR THE YEAR ENDED 31 MARCH 2022**

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ELSECAR COMMUNITY NURSERY

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

The trustees present their report with the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of 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) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

We are a purpose built facility and we are dedicated to providing a high quality service for all children and families attending the nurseries.

Health and wellbeing are at the heart of the service we provide for the children and families of Elsecar and the surrounding areas.

The pillars of our ethos are at the forefront of our Happy Child philosophy.

- Caring,stimulating environments
- Learning through interaction and discovery
- Balanced quality nutrition
- Stimulating activities
- Through play,learn and grow

Significant activities

Elsecar Community Nursery provides exciting and stimulating indoor and outdoor activities that meet children's interests and individual needs by planning to meet the Early Years Foundation Stage guidelines.

Our exciting, colourful, environment has a range of equipment/resources, including our library and sensory area, for children to explore and challenge themselves. Our outdoor educational space is an all year round extension of the nursery environment with the benefit of an artificial surface contributing to the whole year appeal for families.

We have spaces available for children of all ages including funded 2 year old and NEF places. We are able to meet the needs of all children including children with additional needs. We have 3 experienced SENCO's who work directly with any children who require additional support.

All our team are highly qualified and experienced practitioners to meet the needs of all children. Training is a priority at Elsecar Community Nursery. This enables all staff to enhance and develop our knowledge and practice which in return provides high quality experiences for your children.

Nutritional meals/snacks are provided for all our children and we also cater for any allergies or special requirements in our 5* food hygiene rated kitchen. All staff that are handling food hold an updated food Hygiene Qualification.

We have a sensory room that by making an appointment can be used by anybody. We also have a community room that can be used by groups, again by appointment. We operate a recycle shop on site.

ELSECAR COMMUNITY NURSERY

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

OBJECTIVES AND ACTIVITIES

Public benefit

Elsecar Community Nursery is located in its own secure private area behind Elsecar Holy Trinity Primary School just off Church Street, Elsecar. The Nursery is independent of the school with its own secure access. It is a registered charity, managed by a committee of local people and run by dedicated staff team. It forms part of a wider vision of local community child care.

In setting its plans and priorities for areas of work, the Board have had regard to the guidance from the Charity Commission on public benefit.

The activities during the year demonstrate how the charity has had regard to this.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Elsecar Community Nursery, Continues to evolve, now becoming a registered Charity with support from the board of trustees, providing an excellent stimulating and safe environment for your children. All endorsed by a Good with outstanding Ofsted features.

The Nursery provides high quality childcare for children aged 2 - 5yrs in a safe and stimulating environment delivered by qualified experienced staff (ranging from level 3 to 6 + E.Y.T.S.)

We promote a healthy nursery-parent partnership from the start of every child's journey with us. We encourage parents to arrange visits to meet staff and take a tour around our lively colourful, educational setting.

We provide exciting and stimulating indoor and outdoor activities that meet children's interests and individual needs by planning to meet the Early Years Foundation Stage guidelines.

Hard work and an evolving workforce has strengthened the position of the Nursery locally and we continue to prosper with increased demand for our services. Our concern is the ongoing viability with the escalating operational costs

FINANCIAL REVIEW

Reserves policy

The trustees recognise the need to consider the level of free reserves once the charity's activities increase. As it is currently in its infancy no specific level of reserves has been set.

The trustees have undertaken a review of all income and expenditure and have implemented a significant restructure of staff within the charity. They have prepared projections, forecasts and budgets based on expected levels of child attendance in the foreseeable future.

In their opinion the budgeted income and expenditure is sufficient to continue activities for the foreseeable future.

ELSECAR COMMUNITY NURSERY

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes a charitable incorporated organisation.

Recruitment and appointment of new trustees

The current Board seeks to ensure that the needs of the organisation are appropriate for its expected level of activity.

Board training is an on-going process. Induction training will be provided where necessary and all Trustees are invited and encouraged to keep up to date with their roles and responsibilities as Trustees, along with changes in charity and company legislation.

Related parties

The charity has a close relationship with Forge Community Partnership and its subsidiary companies.

Approved by order of the board of trustees on 14 December 2022 and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'N Spencer', is written over a faint, light-colored signature line.

N Spencer - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
ELSECAR COMMUNITY NURSERY**

Independent examiner's report to the trustees of Elsecar Community Nursery

I report to the charity trustees on my examination of the accounts of Elsecar Community Nursery (the Trust) for the year ended 31 March 2022.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust 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 applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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



Scott Mell
Gibson Booth Limited
12 Victoria Road
Barnsley
South Yorkshire
S70 2BB

21 December 2022

ELSECAR COMMUNITY NURSERY

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2022

		31.3.22	31.3.21
		Unrestricted	Total
		fund	funds
		£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies		20,500	45,505
Other trading activities	2	100,974	63,311
Investment income	3	5	6
Other income	4	19,167	37,375
Total		140,646	146,197
EXPENDITURE ON			
Charitable activities			
Costs for generating funds		135,958	112,272
NET INCOME		4,688	33,925
RECONCILIATION OF FUNDS			
Total funds brought forward		39,376	5,451
TOTAL FUNDS CARRIED FORWARD		44,064	39,376

The notes form part of these financial statements

ELSECAR COMMUNITY NURSERY

BALANCE SHEET 31 MARCH 2022

	Notes	31.3.22 Unrestricted fund £	31.3.21 Total funds £
CURRENT ASSETS			
Debtors	7	3,500	5,518
Cash at bank		43,644	40,458
		<u>47,144</u>	<u>45,976</u>
CREDITORS			
Amounts falling due within one year	8	(3,080)	(6,600)
		<u>44,064</u>	<u>39,376</u>
NET CURRENT ASSETS			
		<u>44,064</u>	<u>39,376</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>44,064</u>	<u>39,376</u>
NET ASSETS			
		<u>44,064</u>	<u>39,376</u>
FUNDS	9		
Unrestricted funds		44,064	39,376
TOTAL FUNDS		<u>44,064</u>	<u>39,376</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 14 December 2022 and were signed on its behalf by:



N Spencer - Trustee

The notes form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

1. ACCOUNTING POLICIES

(A) general information and basis of preparation

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Elsecar Community Nursery is a charitable incorporated organisation and is controlled by its governing document, a deed of trust. The principal address is given in the charity information in the Report of the Trustees section of these financial statements. The nature of the charity's operations and principal activities are the provision of nursery services.

The charity constitutes a public benefit entity as defined by FRS 102. 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), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 January 2015.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest pound.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Critical accounting judgements and key sources of estimation uncertainty

No judgements have been made in the process of applying the below accounting policies that have had the most significant effect on amounts recognised in the financial statements.

There are no key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date that have a significant risk of causing material adjustment to the carrying amounts of assets and liabilities within the next financial year.

(B) funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022**

1. ACCOUNTING POLICIES - continued

(b) funds

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

(C) income recognition

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102). Further detail is given in the Trustees' Annual Report.

Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

Income from government and other grants is recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred. These grants and voluntary income are included in incoming resources when these are receivable and allocated appropriately between unrestricted and restricted income depending upon restrictions imposed.

Job Retention Scheme income and government support grants are recognised in the period to which they relate.

Donations and legacies are accounted for when they are received.

(D) expenditure recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

(E) taxation

The charity is exempt from tax on its charitable activities.

(F) pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

ELSECAR COMMUNITY NURSERY

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2022

1. ACCOUNTING POLICIES - continued

(G) debtors and creditors receivable/payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

2. OTHER TRADING ACTIVITIES

	31.3.22	31.3.21
	£	£
Fees and vouchers	<u>100,974</u>	<u>63,311</u>

Income from other trading activities £100,974 (2021: £63,311) of which £Nil (2021: £Nil) was attributable to restricted and £100,974 (2021: £63,311) was attributable to unrestricted funds.

3. INVESTMENT INCOME

	31.3.22	31.3.21
	£	£
Deposit account interest	<u>5</u>	<u>6</u>

4. OTHER INCOME

	31.3.22	31.3.21
	£	£
Government grants received	9,326	37,375
Kickstart grant	9,841	-
	<u>19,167</u>	<u>37,375</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

ELSECAR COMMUNITY NURSERY

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022**

6. STAFF COSTS

	31.3.22	31.3.21
	£	£
Wages and salaries	100,224	80,826
National Insurance	-	-
Pension contributions	1,301	679
	101,525	81,505
	11	10

No employees received emoluments in excess of £60,000.

The total amount of employee benefits received by key management personnel was £20,272 (2021 - £16,405). The CEO considers its key management personnel to comprise the manager and deputy.

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.22	31.3.21
	£	£
Other debtors	3,500	4,263
Prepayments and accrued income	-	1,255
	3,500	5,518

ELSECAR COMMUNITY NURSERY

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022**

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.22	31.3.21
	£	£
Trade creditors	120	3,235
Other creditors	246	204
Accruals and deferred income	2,714	3,161
	<u>3,080</u>	<u>6,600</u>

9. MOVEMENT IN FUNDS

	At 1.4.21	Net movement in funds	At 31.3.22
	£	£	£
Unrestricted funds			
General fund	39,376	4,688	44,064
	<u>39,376</u>	<u>4,688</u>	<u>44,064</u>
TOTAL FUNDS			

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	140,646	(135,958)	4,688
	<u>140,646</u>	<u>(135,958)</u>	<u>4,688</u>
TOTAL FUNDS			

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022

9. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	5,451	33,925	39,376
TOTAL FUNDS	<u>5,451</u>	<u>33,925</u>	<u>39,376</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	146,197	(112,272)	33,925
TOTAL FUNDS	<u>146,197</u>	<u>(112,272)</u>	<u>33,925</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.20 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	5,451	38,613	44,064
TOTAL FUNDS	<u>5,451</u>	<u>38,613</u>	<u>44,064</u>

ELSECAR COMMUNITY NURSERY**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022****9. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	286,843	(248,230)	38,613
	<u>286,843</u>	<u>(248,230)</u>	<u>38,613</u>
TOTAL FUNDS	<u>286,843</u>	<u>(248,230)</u>	<u>38,613</u>

10. RELATED PARTY DISCLOSURES**Other related parties**

	31.3.22 £	31.3.21 £
Management charges and service level agreement costs	12,000	9,597
Donations received	20,500	18,000
Amounts due to related parties	-	10,000
Amounts due from related parties	3,500	3,500
	<u>46,848</u>	<u>41,097</u>

ELSECAR COMMUNITY NURSERY**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2022**

	31.3.22 £	31.3.21 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	20,500	28,000
Education and training grants	-	17,505
	<u>20,500</u>	<u>45,505</u>
Other trading activities		
Fees and vouchers	100,974	63,311
Investment income		
Deposit account interest	5	6
Other income		
Government grants received	9,326	37,375
Other grants	9,841	-
	<u>19,167</u>	<u>37,375</u>
Total incoming resources	140,646	146,197
EXPENDITURE		
Charitable activities		
Wages	102,065	80,826
Pensions	1,301	679
Equipment and resources	1,012	1,875
Catering purchases	-	224
	<u>104,378</u>	<u>83,604</u>
Support costs		
Management		
Rent and room hire	5,000	2,917
Rates and water	2,166	334
Carried forward	7,166	3,251

This page does not form part of the statutory financial statements

ELSECAR COMMUNITY NURSERY**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2022**

	31.3.22	31.3.21
	£	£
Management		
Brought forward	7,166	3,251
Light and heat	5,065	4,873
Telephone	1,450	1,313
Postage and stationery	1,043	1,565
Insurance	951	2,113
Cleaning	330	201
Sundries	254	875
Repairs and renewals	916	1,877
Bank charges	125	103
Management charge	12,000	9,597
Accountancy and legal fees	2,280	2,900
	31,580	28,668
Total resources expended	135,958	112,272
Net income	4,688	33,925

This page does not form part of the statutory financial statements

ELSECAR COMMUNITY NURSERY

England & Wales - Charity number 1166889

Accounts

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021
FOR
ELSECAR COMMUNITY NURSERY**

Gibson Booth Limited
12 Victoria Road
Barnsley
South Yorkshire
S70 2BB

ELSECAR COMMUNITY NURSERY

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ELSECAR COMMUNITY NURSERY

**REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 MARCH 2021**

TRUSTEES

REV E A Sanderson
Mr V Roffe
N Spencer

PRINCIPAL ADDRESS

30A Hoyland Road
Hoyland
Barnsley
S74 0PB

REGISTERED CHARITY NUMBER 1166889

INDEPENDENT EXAMINER

Gibson Booth Limited
12 Victoria Road
Barnsley
South Yorkshire
S70 2BB

ELSECAR COMMUNITY NURSERY

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

The trustees present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of 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) (effective 1 January 2019).

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The pillars of our ethos are at the forefront of our Happy Child philosophy.

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Our exciting, colourful, environment has a range of equipment/resources, including our library and sensory area, for children to explore and challenge themselves. Our outdoor educational space is an all year round extension of the nursery environment with the benefit of an artificial surface contributing to the whole year appeal for families.

We have spaces available for children of all ages including funded 2 year old and NEF places. We are able to meet the needs of all children including children with additional needs. We have 3 experienced SENCO's who work directly with any children who require additional support.

All our team are highly qualified and experienced practitioners to meet the needs of all children. Training is a priority at Elsecar Community Nursery. This enables all staff to enhance and develop our knowledge and practice which in return provides high quality experiences for your children.

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ELSECAR COMMUNITY NURSERY

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

OBJECTIVES AND ACTIVITIES

Public benefit

Elsecar Community Nursery is located in its own secure private area behind Elsecar Holy Trinity Primary School just off Church Street, Elsecar. The Nursery is independent of the school with its own secure access. It is a registered charity, managed by a committee of local people and run by dedicated staff team. It forms part of a wider vision of local community child care.

In setting its plans and priorities for areas of work, the Board have had regard to the guidance from the Charity Commission on public benefit.

The activities during the year demonstrate how the charity has had regard to this.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Elsecar Community Nursery, Continues to evolve, now becoming a registered Charity with support from the board of trustees, providing an excellent stimulating and safe environment for your children. All endorsed by a Good with outstanding Ofsted features.

The Nursery provides high quality childcare for children aged 2 - 5yrs in a safe and stimulating environment delivered by qualified experienced staff (ranging from level 3 to 6 + E.Y.T.S.)

We promote a healthy nursery-parent partnership from the start of every child's journey with us. We encourage parents to arrange visits to meet staff and take a tour around our lively colourful, educational setting.

We provide exciting and stimulating indoor and outdoor activities that meet children's interests and individual needs by planning to meet the Early Years Foundation Stage guidelines.

FINANCIAL REVIEW

Reserves policy

The trustees recognise the need to consider the level of free reserves once the charity's activities increase. As it is currently in its infancy no specific level of reserves has been set.

The trustees have undertaken a review of all income and expenditure and have implemented a significant restructure of staff within the charity. They have prepared projections, forecasts and budgets based on expected levels of child attendance in the foreseeable future.

In their opinion the budgeted income and expenditure is sufficient to continue activities for the foreseeable future.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes a charitable incorporated organisation.

ELSECAR COMMUNITY NURSERY

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

The current Board seeks to ensure that the needs of the organisation are appropriate for its expected level of activity.

Board training is an on-going process. Induction training will be provided where necessary and all Trustees are invited and encouraged to keep up to date with their roles and responsibilities as Trustees, along with changes in charity and company legislation.

Related parties

The charity has a close relationship with Forge Community Partnership and its subsidiary companies.

Approved by order of the board of trustees on 28 January 2022 and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'N Spencer', with a large, stylized flourish at the beginning.

N Spencer - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ELSECAR COMMUNITY NURSERY

Independent examiner's report to the trustees of Elsecar Community Nursery

I report to the charity trustees on my examination of the accounts of Elsecar Community Nursery (the Trust) for the year ended 31 March 2021.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust 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 applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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



Scott Mell
Gibson Booth Limited
12 Victoria Road
Barnsley
South Yorkshire
S70 2BB

28 January 2022

ELSECAR COMMUNITY NURSERY**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2021**

		31.3.21	31.3.20
		Unrestricted	Total
		fund	funds
		£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies		45,505	57,826
Other trading activities	2	63,311	93,885
Investment income	3	6	34
Other income	4	37,375	-
Total		146,197	151,745
EXPENDITURE ON			
Charitable activities			
Costs for generating funds		112,272	147,172
NET INCOME		33,925	4,573
RECONCILIATION OF FUNDS			
Total funds brought forward		5,451	878
TOTAL FUNDS CARRIED FORWARD		39,376	5,451

The notes form part of these financial statements

ELSECAR COMMUNITY NURSERY

BALANCE SHEET 31 MARCH 2021

	Notes	31.3.21 Unrestricted fund £	31.3.20 Total funds £
CURRENT ASSETS			
Debtors	7	5,518	3,723
Cash at bank		40,458	16,975
		<u>45,976</u>	<u>20,698</u>
CREDITORS			
Amounts falling due within one year	8	(6,600)	(15,247)
		<u>39,376</u>	<u>5,451</u>
NET CURRENT ASSETS			
		<u>39,376</u>	<u>5,451</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>39,376</u>	<u>5,451</u>
NET ASSETS		<u>39,376</u>	<u>5,451</u>
FUNDS	9		
Unrestricted funds		<u>39,376</u>	<u>5,451</u>
TOTAL FUNDS		<u>39,376</u>	<u>5,451</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 28 January 2022 and were signed on its behalf by:



N Spencer - Trustee

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

1. ACCOUNTING POLICIES

(A) general information and basis of preparation

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Elsecar Community Nursery is a charitable incorporated organisation and is controlled by its governing document, a deed of trust. The principal address is given in the charity information in the Report of the Trustees section of these financial statements. The nature of the charity's operations and principal activities are the provision of nursery services.

The charity constitutes a public benefit entity as defined by FRS 102. 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), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 January 2015.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest pound.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Critical accounting judgements and key sources of estimation uncertainty

No judgements have been made in the process of applying the below accounting policies that have had the most significant effect on amounts recognised in the financial statements.

There are no key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date that have a significant risk of causing material adjustment to the carrying amounts of assets and liabilities within the next financial year.

(B) funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021**

1. ACCOUNTING POLICIES - continued

(b) funds

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

(C) income recognition

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102). Further detail is given in the Trustees' Annual Report.

Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

Income from government and other grants is recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred. These grants and voluntary income are included in incoming resources when these are receivable and allocated appropriately between unrestricted and restricted income depending upon restrictions imposed.

Job Retention Scheme income and government support grants are recognised in the period to which they relate.

Donations and legacies are accounted for when they are received.

(D) expenditure recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

(E) taxation

The charity is exempt from tax on its charitable activities.

(F) pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

ELSECAR COMMUNITY NURSERY

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2021

1. ACCOUNTING POLICIES - continued

(G) debtors and creditors receivable/payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

2. OTHER TRADING ACTIVITIES

	31.3.21	31.3.20
	£	£
Fees and vouchers	<u>63,311</u>	<u>93,885</u>

Income from other trading activities £63,312 (2020: £93,885) of which £Nil (2020: £Nil) was attributable to restricted and £63,312 (2020: £93,885) was attributable to unrestricted funds.

3. INVESTMENT INCOME

	31.3.21	31.3.20
	£	£
Deposit account interest	<u>6</u>	<u>34</u>

4. OTHER INCOME

	31.3.21	31.3.20
	£	£
Government grants received	<u>37,375</u>	<u>-</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

ELSECAR COMMUNITY NURSERY

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2021

6. STAFF COSTS

	31.3.21	31.3.20
	£	£
Wages and salaries	80,826	111,472
National insurance	-	1,972
Pension contributions	679	892
	<u>81,505</u>	<u>114,336</u>
Average number of employees	<u>10</u>	<u>14</u>

No employees received emoluments in excess of £60,000.

The total amount of employee benefits received by key management personnel was £16,405 (2020 - £19,214). The CEO considers its key management personnel to comprise the manager and deputy.

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.21	31.3.20
	£	£
Other debtors	4,263	3,500
Prepayments and accrued income	1,255	223
	<u>5,518</u>	<u>3,723</u>

ELSECAR COMMUNITY NURSERY

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021**

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.21	31.3.20
	£	£
Trade creditors	3,235	96
Social security and other taxes	-	1,623
Other creditors	204	10,985
Accruals and deferred income	3,161	2,543
	<u>6,600</u>	<u>15,247</u>

9. MOVEMENT IN FUNDS

	At 1.4.20	Net movement in funds	At 31.3.21
	£	£	£
Unrestricted funds			
General fund	5,451	33,925	39,376
	<u>5,451</u>	<u>33,925</u>	<u>39,376</u>
TOTAL FUNDS	<u>5,451</u>	<u>33,925</u>	<u>39,376</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	146,197	(112,272)	33,925
	<u>146,197</u>	<u>(112,272)</u>	<u>33,925</u>
TOTAL FUNDS	<u>146,197</u>	<u>(112,272)</u>	<u>33,925</u>

ELSECAR COMMUNITY NURSERY

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021**

9. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.19 £	Net movement in funds £	At 31.3.20 £
Unrestricted funds			
General fund	878	4,573	5,451
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>878</u>	<u>4,573</u>	<u>5,451</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	151,745	(147,172)	4,573
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>151,745</u>	<u>(147,172)</u>	<u>4,573</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.19 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	878	38,498	39,376
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>878</u>	<u>38,498</u>	<u>39,376</u>

ELSECAR COMMUNITY NURSERY

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021**

9. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	297,942	(259,444)	38,498
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>297,942</u>	<u>(259,444)</u>	<u>38,498</u>

10. RELATED PARTY DISCLOSURES

Entities which have control, joint control or significant influence over the entity

	31.3.21 £	31.3.20 £
Management charges	9,597	8,946
Donation received	12,000	25,041
Amounts due to related parties	10,000	10,500
	<hr/>	<hr/>

Other related parties

	31.3.20 £	31.3.20 £
Donations received	6,000	-
Amounts due from related parties	3,500	3,500
	<hr/>	<hr/>

ELSECAR COMMUNITY NURSERY**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2021**

	31.3.21	31.3.20
	£	£
Management		
Brought forward	9,437	11,897
Postage and stationery	1,565	807
Insurance	2,113	2,692
Cleaning	201	1,197
Sundries	875	1,531
Repairs and renewals	1,877	1,388
Bank charges	103	209
Management charge	9,597	8,946
Accountancy and legal fees	2,900	1,864
	<hr/>	<hr/>
	28,668	30,531
	<hr/>	<hr/>
Total resources expended	112,272	147,172
	<hr/>	<hr/>
Net income	33,925	4,573
	<hr/>	<hr/>

This page does not form part of the statutory financial statements