

**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**

**REFERENCE AND ADMINISTRATIVE DETAILS  
FOR THE YEAR ENDED 31 MARCH 2022**

**TRUSTEES**

REV E A Sanderson  
Mr 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 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 blue horizontal 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

	Notes	31.3.22 Unrestricted fund £	31.3.21 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
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
<b>Total</b>		<b>140,646</b>	<b>146,197</b>
<b>EXPENDITURE ON</b>			
Charitable activities			
Costs for generating funds		135,958	112,272
<b>NET INCOME</b>		<b>4,688</b>	<b>33,925</b>
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		39,376	5,451
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>44,064</b>	<b>39,376</b>

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

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.

**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**

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

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**

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

**4. OTHER INCOME**

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

**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.

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

**6. STAFF COSTS**

	<b>31.3.22</b>	<b>31.3.21</b>
	<b>£</b>	<b>£</b>
Wages and salaries	<b>100,224</b>	<b>80,826</b>
National Insurance	<b>-</b>	<b>-</b>
Pension contributions	<b>1,301</b>	<b>679</b>
	<b>101,525</b>	<b>81,505</b>
 Average number of employees	 <b>11</b>	 <b>10</b>

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**

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

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

**8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

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

**9. MOVEMENT IN FUNDS**

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

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

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

**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 £
<b>Unrestricted funds</b>			
General fund	5,451	33,925	39,376
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<b>5,451</b>	<b>33,925</b>	<b>39,376</b>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

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

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

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 £
<b>Unrestricted funds</b>			
General fund	5,451	38,613	44,064
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<b>5,451</b>	<b>38,613</b>	<b>44,064</b>
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**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 £
<b>Unrestricted funds</b>			
General fund	286,843	(248,230)	38,613
<b>TOTAL FUNDS</b>	<b>286,843</b>	<b>(248,230)</b>	<b>38,613</b>

**10. RELATED PARTY DISCLOSURES**

**Other related parties**

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



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

	31.3.22 £	31.3.21 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	20,500	28,000
Education and training grants	-	17,505
	<u>20,500</u>	<u>45,505</u>
<b>Other trading activities</b>		
Fees and vouchers	100,974	63,311
<b>Investment income</b>		
Deposit account interest	5	6
<b>Other income</b>		
Government grants received	9,326	37,375
Other grants	9,841	-
	<u>19,167</u>	<u>37,375</u>
<b>Total incoming resources</b>	<b>140,646</b>	<b>146,197</b>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
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>
<b>Support costs</b>		
<b>Management</b>		
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 £
<b>Management</b>		
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
	<u>31,580</u>	<u>28,668</u>
Total resources expended	<u>135,958</u>	<u>112,272</u>
Net income	<u>4,688</u>	<u>33,925</u>

This page does not form part of the statutory financial statements