

**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

**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 from the end.

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**

| | | 2025 Unrestricted fund £ | 2024 Total funds £ |
|--|--------------|---|---------------------------------------|
| | Notes | | |
| 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> |

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

9. RELATED PARTY DISCLOSURES

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