

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023
FOR
WINDMILL DAY NURSERY**

**WINDMILL DAY NURSERY
TRUSTEES ANNUAL REPORT
FOR THE PERIOD FROM 1 JANUARY 2022 TO 31 DECEMBER 2023**

The Trustees present their annual report with the accounts of the trust for the year ended 31 December 2023

OBJECTIVES AND ACTIVITIES

The trust is an unincorporated body registered with the Charity Commission, number 1181466

Its objectives are:

- to advance the education of children below school age by providing safe and satisfactory group play, in which parents take part when appropriate,
- to provide care for pre-school children on weekdays, and
- to encourage other charitable activities through which parents may help their children.

The trust operates Windmill Day Nursery, a children's day nursery situated at Yarburgh, Highfield Road, East Grinstead, West Sussex, RH19 2DX.

In settling objectives and planning activities the Trustees have complied with the duty in section 17 of the 2011 Charities Act, and have given careful consideration to the Charity Commission's general guidance on public benefit.

TRUSTEES

The Trustees who served during the year were:

Saskia Levitt
Hannah Searle (Chair)
Jo Bates

None of the Trustees received any remuneration.

ORGANISATIONAL STRUCTURE

In accordance with its constitution Windmill Day Nursery is run by a partnership of professional staff and a trustee committee made up of parents elected by the members.

WINDMILL DAY NURSERY
BALANCE SHEET
AS AT 31 DECEMBER 2023

	2023	2022	
	£	£	
	Unrestricted Funds	Unrestricted Funds	
FIXED ASSETS (Note 6)			
Tangible Assets	0	0	
CURRENT ASSETS			
Fees receivable and other debtors	0	0	
CAF-deposit account	0	0	
CAF-current account	0	0	
CAF-fundraising account	0	0	
Gold account	0	0	
CAF-grant accounts	0	0	
Petty cash	0	0	
	<u>0</u>	<u>0</u>	
CREDITORS: amounts falling due within one year			
Fees in advance	0	0	
Fees deposit	0	0	
Taxes and social security	0	0	
Creditors and accruals	0	0	
	<u>0</u>	<u>0</u>	
Total assets less current liabilities	0	0	
CREDITORS: amounts falling due after more than one year	0	0	
	<u>0</u>	<u>0</u>	
FUNDS OF THE CHARITY			
Unrestricted funds	<u>0</u>	<u>0</u>	1

These financial statements were approved by the Trustees and authorised for issue on 24 August 2023 , and are signed on their behalf by:

Hannah Searle

WINDMILL DAY NURSERY
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2023

	2023	2022
	£ £	£ £
	Unrestricted Funds	Unrestricted Funds
INCOMING RESOURCES		
Fees	0	0
Donations, LEA Funding and Grants	0	0
Fund raising	0	0
Investment income	0	0
Other incoming resources	0	0
	<u>0</u>	<u>0</u>
	0	0
RESOURCES EXPENDED (Note 3)		
Charitable Activities:		
Staff costs	0	0
Other	0	0
Management administration	0	0
	<u>0</u>	<u>0</u>
	0	0
Costs of generating funds (note 3)	0	0
	<u>0</u>	<u>0</u>
TOTAL RESOURCES EXPENDED	0	0
	<u>0</u>	<u>0</u>
NET MOVEMENT IN FUNDS	0	0
RECONCILIATION OF FUNDS:		
TOTAL FUNDS BROUGHT FORWARD	0	0
	<u>0</u>	<u>0</u>
TOTAL FUNDS CARRIED FORWARD	<u>0</u>	<u>0</u>

**WINDMILL DAY NURSERY
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

1. BASIS OF PREPARATION

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to the accounts.

The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2014, the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102), and the Charities Act 2011.

The charity constitutes a public benefit as defined by FRS102.

1.2 Going concern

There are no factors that give rise to any doubts about the ability of the trust to continue as a going concern.

2. ACCOUNTING POLICIES

2.1 Recognition of income

Income is included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the resources
- it is more likely than not that the Trustees will receive the resources: and
- the monetary value can be measured with sufficient reliability

2.2 Offsetting

There has been no offsetting of assets and liabilities, or income and expenditure, unless required or permitted by the FRS 102 SORP or FRS 102.

2.3 Grants

Grants and donations are only included in the SOFA when the general income recognition criteria are met (5.10 to 5.12 FRS 102 SORP). In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).

2.4 Investment income

This is included in the accounts when receipt is probable and amount receivable can be measured reliably.

2.5 Liability recognition

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

2.6 Redundancy cost

The charity made no redundancy payments during the reporting period.

2.7 Deferred income

No material item of deferred income has been included in the accounts.

2.8 Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts.

2.9 Basic financial instruments

The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS 102 SORP. Subsequent measurement is as per paragraphs 11.17-11.19 FRS 102 SORP.

2.10 Tangible fixed assets for use by the charity

These are capitalised if they can be used for more than one year. They are valued at cost and depreciated at 20% per annum on the reducing balance for equipment and over 3 years for computer equipment.

2.11 Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade debtors or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

WINDMILL DAY NURSERY
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2023

3. ANALYSIS OF EXPENDITURE	2023	2022
	£	£
3.1 Expenditure on charitable activities		
Food and refreshments	0	0
Gifts and donations	0	0
Rent	0	0
Play equipment, materials, activities and events	0	0
Repairs and maintenance	0	0
Sundries	0	0
Cleaning contracts	0	0
Depreciation & loss on disposal	0	0
PLA, training and recruitment	0	0
	<u>0</u>	<u>0</u>
3.2 Support costs		
Printing and photocopying	0	0
Telephone and internet	0	0
Insurance and subscriptions	0	0
Bank charges and interest	0	0
Payroll fees and accountancy	0	0
Legal and professional	0	0
	<u>0</u>	<u>0</u>
3.3 Fund raising costs		
Advertising and purchases	0	0
Other	0	0
	<u>0</u>	<u>0</u>
4. FEES FOR EXAMINATION OF THE ACCOUNTS		
Independent examiner's fees	<u>0</u>	<u>0</u>
5. STAFF COSTS		
Staff salaries	0	0
Temporary staff	0	0
	<u>0</u>	<u>0</u>
6. TANGIBLE FIXED ASSETS	£	
Cost:		
At 1 January 2021	0	
Additions	0	
Disposals	0	
At 31 December 2021	<u>0</u>	
Depreciation:		
At 1 January 2021	0	
Charge for the year	0	
Disposals	0	
At 31 December 2021	<u>0</u>	
Net book value at 1 January 2021	<u>0</u>	
Net book value at 31 December 2021	<u>0</u>	

