

MANORCROFT NURSERY

Annual Report and Financial Statements
for the Year Ended 31st August 2021

**Registered as a Charitable Incorporated Organisation,
Number 1190734**

MANORCROFT NURSERY

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MANORCROFT NURSERY

Charity number

1190734

TRUSTEES' REPORT FOR THE YEAR ENDED 31st AUGUST 2021

The Trustees present their report and the unaudited financial statements of the charity for the year ended 31st August 2021.

Reference and Administrative Details

Manorcroft Nursery is registered as a Charitable Incorporated Organisation, registered number 1190734. The charity runs a pre-school nursery in Egham, Surrey. The website of the nursery is www.manorcroftnursery.co.uk

Structure, Governance and Management

Manorcroft Nursery is a member of the Pre-School Learning Alliance. We are run in accordance to its constitution dated 19th March 2020. The Board of Trustees is responsible for the overall governance of the charity and meets at least three times a year. The minimum number of trustees is three.

The following trustees were in post at the end of the year and all served during the year:

Karen Windle
Madeline Streeter
Carla Lynch
Elizabeth Morrell

Background to the accounts

In March 2020, at an Extraordinary General Meeting for the unincorporated charity, Manorcroft Nursery School (278251), it was agreed that the nursery should change its structure to a Charitable Incorporated Organisation (CIO) and adopt the model CIO Constitution for Childcare Providers 2013.

Ofsted registration was obtained for this CIO in March 2021. It had been the trustees intention to arrange for the unincorporated association to be closed soon after but, due to Covid-19 opening a bank account to enable the new charity to operate has not been straightforward and full access to online banking was only completed in February 2022. All income and expenditure for the academic and financial year 2020-21 has been reported through the unincorporated charity and the Pre-School Learning Alliance are aware of this and the reasons for this.

Financial Review

Manorcroft Nursery satisfies the criteria for exemption from an audit of the financial statements.

The Statement of Financial Activities, set out on page 6 reflects all incoming resources and expenditure in the year.

During this accounting period the charities' income was £0 and the expenditure was £0. As stated above the Nursery continued to operate for the academic year to August 2021 through the unincorporated charity (reference 278251)

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Trustees' responsibilities in relation to the financial statements

The charity Trustees are responsible for preparing a Trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). The law applicable to charities in England and Wales requires the charity Trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements.

Approved by the Trustees on October 10th 2022 and signed on their behalf by:



Elizabeth Morrell

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INDEPENDENT EXAMINERS'S REPORT TO THE TRUSTEES OF MANORCROFT NURSERY

We report on the accounts of the charity for the year ending 31st August 2021, which are set out on pages 6 to 8.

Respective responsibilities of Trustees and examiner

The charity's Trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed. It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act), and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

Our examination was carried out in accordance with general directions given by the Charity Commission.

An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with our examination, no matter has come to our attention:

1. which gives us reasonable cause to believe that in, any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the Charities Act;
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or
2. to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:



Date: 10th October 2022

For and on behalf of Loveland Associates Limited

MANORCROFT NURSERY

STATEMENT OF FINANCIAL ACTIVITIES

for the year ended 31st August 2021

	Unrestricted Funds £
Incoming Resources	
Income and Endowments from:	
Donations and Legacies	0
Charitable Activities	0
Other Trading Activities	0
Investments	0
	0
Resources Expended	
Raising Funds	0
Charitable Activities	0
Other	0
TOTAL	0
NET MOVEMENT IN FUNDS	0
Reconciliation of Funds	
Total funds brought forward	0
Total funds carried forward	0

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Balance Sheet at 31 August 2021

	Unrestricted Funds £
Current Assets	
Debtors	0
Investments	0
Cash at bank and in hand	0
TOTAL CURRENT ASSETS	0
Creditors: amounts falling due within one year	0
NET CURRENT ASSETS	0
TOTAL ASSETS LESS CURRENT LIABILITIES	0
Creditors: amounts falling due after one year	0
Provisions for Liabilities	0
TOTAL NET ASSETS	0
Funds of the Charity	
Restricted Income Funds	0
Unrestricted Funds	0
TOTAL FUNDS	0

Signed by one of the trustees on behalf of all the trustees on 10th October 2022



Elizabeth Morrell

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Notes to the accounts for the year to 31 August 2021

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 note(s) to these 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 (FRS 102) issued on 16 July 2014 and with the Charities Act 2011.