

BROADOAK CHILDREN'S NURSERY

England & Wales · Charity number 702041

Details

Status Registered

Legal form Charitable company

Company number [02327767](#)

Registered 1989-10-09

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

Contact

Address Broadoak Childrens Nursery Association
Colne Road
Huddersfield
HD1 3AY

Phone 01484 542613

Email MANAGER@WILLOWHOUSENURSERY.CO.UK

Website www.broadoaknursery.org

Activities

Objects: TO ADVANCE THE EDUCATION OF CHILDREN BELOW COMPULSORY SCHOOL AGE IN THE TOWN OF HUDDERSFIELD AND THE SURROUNDING DISTRICT IN PARTICULAR BY: (A) PROVIDING SAFE AND SATISFYING GROUP PLAY IN WHICH PARENTS MAY PARTICIPATE; (B) ENCOURGAGING OTHER CHARITABLE ACTIVITIES THROUGH WHICH PARENTS HAVE THE RIGHT TO HELP THEIR CHILDREN.

Activities: A not-for-profit organisation, dedicated to providing quality and affordable childcare, in a supportive environment.

Classification

- **How:** Provides Human Resources
- **What:** Education/training
- **Who:** Children/young People

Geography

- **Area of benefit:** TOWN OF HUDDERSFIELD AND SURROUNDING DISTRICT
- Barnsley
- Doncaster
- Kirklees
- North Yorkshire
- Rotherham
- Sheffield City

Finances

Period end	Income	Expenditure	Assets	Employees
2024-08-31	£226,737	£262,976	-	-
2023-08-31	£253,093	£253,569	-	-
2022-08-31	£190,171	£206,717	-	-
2021-08-31	£175,841	£200,465	-	-
2020-08-31	£189,422	£189,212	-	-

Trustees

Name	Role	Appointed
ANDREW PHILIP ROSS		2013-06-07
ANITA HORVATH		
Danielle Lyon		2018-09-01
ELIZABETH JEAN HARRISON		2016-08-04

BROADOAK CHILDREN'S NURSERY

England & Wales - Charity number 702041

Accounts

BROADOAK CHILDRENS NURSERY ASSOCIATION
(A Company limited by guarantee)
REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 AUGUST 2024

Charity Number 702041
Company Registration Number 2327767

TOREVELL DENT LTD
CHARTERED CERTIFIED ACCOUNTANTS
Centre of Excellence
Hope Park
BRADFORD
West Yorkshire
BD5 8HH

BROADOAK CHILDRENS NURSERY ASSOCIATION
(A company limited by guarantee)
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2024

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BROADAOK CHILDRENS NURSERY ASSOCIATION

(A company limited by guarantee)

Reference and Administrative Details:

COMPANY NAME Broadoak Childrens Nursery Association

CHARITY NUMBER 702041

COMPANY NUMBER 2327767

DIRECTORS/TRUSTEES
Anita Horvath
Andrew Ross - Treasurer
Daneille Lyon
Alexander Edward Pearson

The directors of the Charitable Company (the Charity) are its Trustees for the purpose of Charity Law and throughout this Report are collectively referred to as "the trustees".

BANKERS
Virgin Money
40 New Street
Huddersfield
West Yorkshire
HD1 2BT

ACCOUNTANCY
Torevell Dent Ltd
Chartered Certified Accountants
Centre of Excellence
Hope Park
Bradford
BD5 8HH

REGISTERED OFFICE
1 Colne Road
Huddersfield
West Yorkshire
HD1 3AY

BROADAOK CHILDRENS NURSERY ASSOCIATION
(A company limited by guarantee)
REPORT OF THE DIRECTORS AND TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2024

In accordance with the accounting policies set out on page 8 and comply with the charity's constitution and applicable law.

Constitutions and objects

The charity was incorporated in 1988 and is constituted as a company limited by guarantee. The company was established under a Memorandum of Association, which established the objects and powers of the charitable company, and is governed under its articles. The charity's object and its principal activity continues to be that of providing nursery places to young children and continues to operate from the registered office, 1 Colne Road, Huddersfield, West Yorkshire, HD1 3AY.

Charity Number : 702041

Company Number : 2327767

Recruitment and appointment of trustees

The directors of the charity are also charity trustees for the purpose of charity law and, under the company's Articles, are known as members of the Board of Trustees. Under the requirements of the Memorandum and Articles of Association the members of the Board of Trustees elected to serve for a period of one year, after which they must be re-elected at the next Annual General Meeting.

The Board of Trustees of the company seeks to ensure that its members possess the range of skills and expertise required to benefit the work the company undertakes.

In the event of particular skills or expertise being lost due to retirement, appropriate individuals are identified and approached to offer themselves for election to the Board of Trustees.

Trustee induction and training

Most trustees are familiar with the work the charity undertakes, however new members are invited and encourage to visit and familiarize themselves with the charity and its operations.

An induction is also provided to new members in the form of a short briefing/training session which is led by the Chair of the Board of Trustees or another trustee of the Board.

Organisation

The charity is organised with full time administrators who manage the day to day administration of the charity with part time assistance as and when necessary. The functions of the administrators are overseen by the company secretary.

Review of the year

During the year the charity organised many places for young children.
It also carried out minor fund raising events during the year.
Grant funding was obtained to assist with the cost of providing the places.

Future developments

The charity intends to continue to provide as many places as it can to young children.

Investment policy

Grants have been provided to assist in the continued running of the charity for its everyday needs.

Reserves

The association has operated within strict budgets during the year, this together with grant assistance from Kirklees has enabled the association to return a surplus for the year.

Risk management

The Board of Trustees have examined the business and operational risks which the nursery faces, and confirms that systems are in place so that the necessary steps can be taken to lessen the risk.

BROADAOK CHILDRENS NURSERY ASSOCIATION
(A company limited by guarantee)
COMMITTEE MEMBERS ANNUAL REPORT
FOR THE YEAR ENDED 31 AUGUST 2024

The trustees serving during the year were:

Anita Hovath
Andrew Ross
Danielle Lyon
Alexander Edward Pearson

Trustees' responsibilities in relation to the financial statements.

Charity law requires the Board of Trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and of its surplus or deficit for the financial year, and adequately distinguish any material special trust or other restricted fund of the charity. In preparing those financial statements the Trustees are required to :

- * select suitable accounting policies and then apply them consistently;
- * make judgements and estimates that are reasonable and prudent;
- * state whether the policies adopted are in accordance with the appropriate Statement of Recommended Practice on Accounting by Charities and the Accounting Regulations and with applicable accounting standards, subject to material departures disclosed and explained in the financial statements;
- * prepare the financial statements on the going concern basis unless it is inappropriate to assume the charity will continue in business.

The Trustees are responsible for keeping proper accounting records which disclose, with reasonable accuracy at any time, the financial position of the charity, and enable them to ensure that the financial statements comply with applicable Accounting Standards and Statements of Recommended Practice and the regulations made under Section 132 of the Charities Act 2011 and the Companies Act 2006.

The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities.

In accordance with company law, as the company's directors, we certify that:

- * So far as we are aware, there is no relevant audit information of which the company's auditors are unaware;
and
- * As the directors of the company we have taken all the steps that we ought to have taken in order to make ourselves aware of any relevant audit information and to establish that the Charity's auditors are aware of that information.

By order of the Trustees

Andrew Ross
Director

Date:

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES
OF BROADOAK CHILDRENS NURSERY ASSOCIATION FOR THE
YEAR ENDED 31 AUGUST 2024**

I report on the financial statements of the Charity for the year ended 31 August 2024.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ("the 2011 Act"). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent Examiner's Statement

I confirm that I am qualified to undertake the examination because I am a member of ACCA, which is one of the listed bodies.

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

- 1 accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act;
or
- 2 the accounts do not accord with those records;
or
- 3 the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirements that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination;
or
- 4 the accounts have not been prepared in accordance with the methods of and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.

**Samantha Sutcliffe FCCA
Torevell Dent Limited
Chartered Certified Accountants
Centre of Excellence
Hope Park
BRADFORD
West Yorkshire
BD5 8HH**

Date:

BROADAOK CHILDRENS NURSERY ASSOCIATION
(A company limited by guarantee)
STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 AUGUST 2024

	Notes	<u>Unrestricted Funds</u>		<u>Restricted</u>	Total Funds 31 August 2024	Total Funds 31 August 2023
		General Fund	Grant Reserve	Fund		
		£	£	£	£	£
INCOME AND EXPENDITURE						
INCOMING RESOURCES						
Incoming resources from generated funds :						
Voluntary Income						
Grants & Sponsorship		157,683	-	-	157,683	126,087
Fundraising		-	-	-	-	-
		<u>157,683</u>	<u>-</u>	<u>-</u>	<u>157,683</u>	<u>126,087</u>
Investment Income						
Interest received		-	-	-	-	-
Incoming resources from charitable activities						
Fees and member subscriptions		69,054	-	-	69,054	127,006
		<u>69,054</u>	<u>-</u>	<u>-</u>	<u>69,054</u>	<u>127,006</u>
Total Incoming Resources		<u>226,737</u>	<u>-</u>	<u>-</u>	<u>226,737</u>	<u>253,093</u>
RESOURCES EXPENDED						
Charitable activities						
Direct expenses		227,406	-	-	227,406	211,823
Governance Costs	2	<u>20,900</u>	<u>-</u>	<u>14,670</u>	<u>35,570</u>	<u>41,746</u>
Total Resources Expended		<u>248,306</u>	<u>-</u>	<u>14,670</u>	<u>262,976</u>	<u>253,569</u>
NET INCOMING RESOURCES		(21,569)	-	(14,670)	(36,239)	(476)
Balances Brought Forward 1.9.23		15,991	-	181,398	197,389	197,865
Balances Carried Forward 31.8.24		<u>(5,578)</u>	<u>-</u>	<u>166,728</u>	<u>161,150</u>	<u>197,389</u>

The statement of financial activities includes all gains and losses recognised in the year. All incoming resources and resources expended derive from continuing activities.

The notes on pages 8 & 10 form part of these financial statements

BROADAOK CHILDRENS NURSERY ASSOCIATION
(A company limited by guarantee)
INCOME & EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2024

	2024	2023
	£	£
INCOME		
Fees and member subscriptions	69,054	127,006
Fundraising	-	-
Other income (Kirklees Grant)	157,683	126,087
	<u>226,737</u>	<u>253,093</u>
EXPENDITURE		
Staff costs	227,406	211,823
Food and cleaning	1,435	506
Rent, rates and water	3,747	5,509
Heat and light	3,179	2,171
Insurance and HR	3,099	4,849
Consumables	1,400	3,787
Repairs and renewals	1,315	3,102
Advertising and website costs	814	808
Subscriptions and fees	1,342	1,393
Refuse collection	629	274
Accountancy and Book-keeping	1,920	2,124
Depreciation	15,371	15,650
Sundries	1,319	1,573
	<u>262,976</u>	<u>253,569</u>
DEFICIT FOR THE YEAR	(36,239)	(476)
Total Funds Brought Forward	197,389	197,865
Total Funds Carried Forward	<u>161,150</u>	<u>197,389</u>

The notes on pages 8 & 10 form part of these financial statements

BROADAOK CHILDRENS NURSERY ASSOCIATION
(A company limited by guarantee)

BALANCE SHEET

FOR THE YEAR ENDED 31 AUGUST 2024

	Notes	2024 £	2023 £
FIXED ASSETS			
Tangible Assets	4	168,819	184,190
CURRENT ASSETS			
Stock		300	300
Bank Balances		7,817	23,704
Debtors	5	<u>17,823</u>	<u>22,715</u>
		25,940	46,719
CREDITORS			
Amounts falling due within one year:			
Accruals and Sundry Creditors	6	<u>33,609</u>	<u>33,520</u>
		33,609	33,520
NET CURRENT ASSETS		<u>(7,669)</u>	<u>13,199</u>
NET ASSETS		<u>161,150</u>	<u>197,389</u>
THE FUNDS OF THE CHARITY			
Unrestricted Funds	7	(5,578)	15,991
Restricted Funds		<u>166,728</u>	<u>181,398</u>
Total charity funds		<u>161,150</u>	<u>197,389</u>

For the year ending 31/08/2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476,

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies' regime, and in accordance with Financial Reporting Standard (FRS102).

The financial statements were approved by the board of trustees and signed on its behalf by:

Andrew Ross
Director and trustee

Date:

Company Registration Number: 2327767

The notes on pages 8 & 10 form part of these accounts

BROADAOK CHILDRENS NURSERY ASSOCIATION
(A company limited by guarantee)
NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 AUGUST 2024

1 ACCOUNTING POLICIES

(a) Basis of accounting

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard (FRS102), and with the Charities Act 2011.

(b) Incoming Resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy.

(c) Resources Expended

Direct charitable expenditure comprises direct expenditure incurred on the defined charitable purposes of the charity.
Administration costs include expenditure on general administration, management and compliance and statutory requirements.

(d) Capital Expenditure

All expenditure of a capital nature is capitalised in the balance sheet.
Fixed assets are stated at cost less depreciation.
Depreciation is provided on all tangible assets at rates estimated to write off the cost less residual value of each asset over its expected useful life as follows:

Property	Over 25 years
Plant & Equipment	25% reducing balance
Fixtures & Fittings	25% reducing balance

(e) Stocks

Stocks are valued at the lower of cost and net realisable value.

(f) Taxation

The charity is registered with the Charities Commission and is not subject to taxation on its normal activities.

2 GOVERNANCE COSTS

Administration costs include the following:	2024	2023
	£	£
Depreciation	15,371	15,650
Accountancy services	1,800	1,680

3 WAGES AND SALARIES

	2024	2023
	£	£
Gross wages and salaries	209,447	203,946
Employer's National Insurance Contributions	8,379	7,877
	<u>217,826</u>	<u>211,823</u>

	2024	2023
	£	£
The staff costs incurred in administration of the charity were:		
Wages and Salaries	32,901	34,257

The average number of staff employed during the year was:		
Administrative	1	1

BROADAOK CHILDRENS NURSERY ASSOCIATION
(A company limited by guarantee)
NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 AUGUST 2024

4 TANGIBLE FIXED ASSETS

	Plant & Equipment	Property	Total
	£	£	£
Cost at 1 September 2023	42,002	363,040	405,042
Additions	-	-	-
Disposals	-	-	-
Cost at 31 August 2024	<u>42,002</u>	<u>363,040</u>	<u>405,042</u>
Depreciation at 1 September 2023	38,624	182,228	220,852
Charge for the Year	849	14,522	15,371
On Disposals	-	-	-
Depreciation at 31 August 2024	<u>39,473</u>	<u>196,750</u>	<u>236,223</u>
Net Book Value 1 September 2023	<u>3,378</u>	<u>180,812</u>	<u>184,190</u>
Net Book Value 31 August 2024	<u><u>2,529</u></u>	<u><u>166,290</u></u>	<u><u>168,819</u></u>

	2024	2023
	£	£
5 DEBTORS		
Fees due	17,823	22,715
	<u>17,823</u>	<u>22,715</u>

	2024	2023
	£	£
6 CREDITORS		
Amounts falling due within one year:		
Trade Creditors	750	728
Social Security & Other Taxes	22,955	24,728
Accruals	9,904	8,064
	<u>33,609</u>	<u>33,520</u>

BROADAOK CHILDRENS NURSERY ASSOCIATION
(A company limited by guarantee)
NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 AUGUST 2024

7 FUNDS

	2024	2024	2024	2023
	£	£	£	£
	<u>Restricted</u>	<u>Unrestricted</u>	<u>Total</u>	<u>Total</u>
Net movement in funds in the financial year	(14,670)	(21,569)	(36,239)	(476)
Opening funds as at 01 September 2023	181,398	15,991	197,389	197,865
Closing funds as at 31 August 2024	<u>166,728</u>	<u>(5,578)</u>	<u>161,150</u>	<u>197,389</u>

	Movement of funds			
Analysis of Unrestricted Funds Movement	Balance at	Incoming	Resources	Balance at
	1 Sept 2023	Resources	Expended	31 Aug 2024
General funds	15,991	226,737	(248,306)	(5,578)
	<u>15,991</u>	<u>226,737</u>	<u>(248,306)</u>	<u>(5,578)</u>

	Movement of funds			
Analysis of Restricted Funds Movement	Balance at	Incoming	Resources	Balance at
	1 Sept 2023	Resources	Expended	31 Aug 2024
Food	-	-	-	-
Property	180,812	-	(14,522)	166,290
Plant and equipment	274	-	(69)	205
Fixtures and fittings	312	-	(79)	233
	<u>181,398</u>	<u>-</u>	<u>(14,670)</u>	<u>166,728</u>

Rent, Wages & Food

Restricted funding for management costs and milk have also been completely spent.

Property

The balance will fund future depreciation charges of the property over it's economic life.

Plant and equipment

The balance will fund future depreciation charges of the property over it's economic life.

Fixtures and fittings

The balance will fund future depreciation charges of the property over it's economic life.

	Movement of funds			
Total unrestricted and restricted fund movements	Balance at	Incoming	Resources	Balance at
	1 Sept 2023	Resources	Expended	31 Aug 2024
	197,389	226,737	(262,976)	161,150
	<u>197,389</u>	<u>226,737</u>	<u>(262,976)</u>	<u>161,150</u>

8 TAXATION

The Charity is exempt from taxation on income and gains to the extent that these are applied for charitable purposes only.

9 REMUNERATION/EXPENSES PAID TO TRUSTEES

During the year, there was no remuneration or expenses paid to any of the trustees of the charity.
(2023: £Nil)

BROADOAK CHILDREN'S NURSERY

England & Wales - Charity number 702041

Accounts

BROADOAK CHILDRENS NURSERY ASSOCIATION
(A Company limited by guarantee)
REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 AUGUST 2023

Charity Number 702041
Company Registration Number 2327767

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(A company limited by guarantee)
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2023

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BROADAOK CHILDRENS NURSERY ASSOCIATION

(A company limited by guarantee)

Reference and Administrative Details:

COMPANY NAME	Broadoak Childrens Nursery Association
CHARITY NUMBER	702041
COMPANY NUMBER	2327767
DIRECTORS/TRUSTEES	Anita Horvath Andrew Ross - Treasurer Daneille Lyon Alexander Edward Pearson
	<p>The directors of the Charitable Company (the Charity) are its Trustees for the purpose of Charity Law and throughout this Report are collectively referred to as "the trustees".</p>
BANKERS	Virgin Money 40 New Street Huddersfield West Yorkshire HD1 2BT
ACCOUNTANCY	Torevell Dent Ltd Chartered Certified Accountants Centre of Excellence Hope Park Bradford BD5 8HH
REGISTERED OFFICE	1 Colne Road Huddersfield West Yorkshire HD1 3AY

BROADAOK CHILDRENS NURSERY ASSOCIATION
(A company limited by guarantee)
REPORT OF THE DIRECTORS AND TRUSTEES
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Reserves

The association has operated within strict budgets during the year, this together with grant assistance from Kirklees has enabled the association to return a surplus for the year.

Risk management

The Board of Trustees have examined the business and operational risks which the nursery faces, and confirms that systems are in place so that the necessary steps can be taken to lessen the risk.

BROADAOK CHILDRENS NURSERY ASSOCIATION
(A company limited by guarantee)
COMMITTEE MEMBERS ANNUAL REPORT
FOR THE YEAR ENDED 31 AUGUST 2023

The trustees serving during the year were:

Anita Hovath
Andrew Ross
Danielle Lyon
Alexander Edward Pearson

Trustees' responsibilities in relation to the financial statements.

Charity law requires the Board of Trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and of its surplus or deficit for the financial year, and adequately distinguish any material special trust or other restricted fund of the charity. In preparing those financial statements the Trustees are required to :

- * select suitable accounting policies and then apply them consistently;
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- * state whether the policies adopted are in accordance with the appropriate Statement of Recommended Practice on Accounting by Charities and the Accounting Regulations and with applicable accounting standards, subject to material departures disclosed and explained in the financial statements;
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The Trustees are responsible for keeping proper accounting records which disclose, with reasonable accuracy at any time, the financial position of the charity, and enable them to ensure that the financial statements comply with applicable Accounting Standards and Statements of Recommended Practice and the regulations made under Section 132 of the Charities Act 2011 and the Companies Act 2006.

The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities.

In accordance with company law, as the company's directors, we certify that:

- * So far as we are aware, there is no relevant audit information of which the company's auditors are unaware;
and
- * As the directors of the company we have taken all the steps that we ought to have taken in order to make ourselves aware of any relevant audit information and to establish that the Charity's auditors are aware of that information.

By order of the Trustees

Andrew Ross
Director

Date:

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES
OF BROADOAK CHILDRENS NURSERY ASSOCIATION FOR THE
YEAR ENDED 31 AUGUST 2023**

I report on the financial statements of the Charity for the year ended 31 August 2023.

Responsibilities and basis of report

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or
- 2 the accounts do not accord with those records;
or
- 3 the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirements that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination;
or
- 4 the accounts have not been prepared in accordance with the methods of and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.

**Samantha Sutcliffe FCCA
Torevell Dent Limited
Chartered Certified Accountants
Centre of Excellence
Hope Park
BRADFORD
West Yorkshire
BD5 8HH**

Date:

BROADAOK CHILDRENS NURSERY ASSOCIATION
(A company limited by guarantee)
STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 AUGUST 2023

	Notes	Unrestricted Funds		Restricted	Total Funds 31 August 2023	Total Funds 31 August 2022
		General Fund	Grant Reserve	Fund		
		£	£	£	£	£
INCOME AND EXPENDITURE						
INCOMING RESOURCES						
Incoming resources from generated funds :						
Voluntary Income						
Grants & Sponsorship		126,087	-	-	126,087	121,547
KMBC rates grant		-	-	-	-	-
CJRS grant		-	-	-	-	-
Fundraising		-	-	-	-	-
		<u>126,087</u>	<u>-</u>	<u>-</u>	<u>126,087</u>	<u>121,547</u>
Investment Income						
Interest received					-	-
Incoming resources from charitable activities						
Fees and member subscriptions		127,006	-	-	127,006	68,624
		<u>127,006</u>	<u>-</u>	<u>-</u>	<u>127,006</u>	<u>68,624</u>
Total Incoming Resources		<u>253,093</u>	<u>-</u>	<u>-</u>	<u>253,093</u>	<u>190,171</u>
RESOURCES EXPENDED						
Charitable activities						
Direct expenses		211,823	-	-	211,823	167,295
Governance Costs	2	<u>27,025</u>		14,721	41,746	39,422
Total Resources Expended		<u>238,848</u>	<u>-</u>	<u>14,721</u>	<u>253,569</u>	<u>206,717</u>
NET INCOMING RESOURCES		14,245	-	(14,721)	(476)	(16,546)
Balances Brought Forward 1.9.22		1,746	-	196,119	197,865	214,411
Balances Carried Forward 31.8.23		<u>15,991</u>	<u>-</u>	<u>181,398</u>	<u>197,389</u>	<u>197,865</u>

The statement of financial activities includes all gains and losses recognised in the year. All incoming resources and resources expended derive from continuing activities.

The notes on pages 8 & 10 form part of these financial statements

BROADAOK CHILDRENS NURSERY ASSOCIATION
(A company limited by guarantee)
INCOME & EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2023

	2023	2022
	£	£
INCOME		
Fees and member subscriptions	127,006	68,624
Fundraising	-	-
Other income (Kirklees Grant)	126,087	121,547
KMBC rates grant	-	-
CJRS grant	-	-
	<u>253,093</u>	<u>190,171</u>
EXPENDITURE		
Staff costs	211,823	167,295
Food and cleaning	506	1,163
Rent, rates and water	5,509	6,700
Heat and light	2,171	1,958
Insurance and HR	4,849	4,369
Consumables	3,787	1,288
Repairs and renewals	3,102	2,113
Advertising and website costs	808	579
Subscriptions and fees	1,393	1,164
Refuse collection	274	425
Staff training/recruitment	-	-
Accountancy and Book-keeping	2,124	2,564
Depreciation	15,650	16,029
Sundries	1,573	1,070
	<u>253,569</u>	<u>206,717</u>
DEFICIT FOR THE YEAR	(476)	(16,546)
Total Funds Brought Forward	197,865	214,411
Total Funds Carried Forward	<u>197,389</u>	<u>197,865</u>

The notes on pages 8 & 10 form part of these financial statements

BROADAOK CHILDRENS NURSERY ASSOCIATION
(A company limited by guarantee)
(A company limited by guarantee)
BALANCE SHEET

FOR THE YEAR ENDED 31 AUGUST 2023

	Notes	2023 £	2022 £
FIXED ASSETS			
Tangible Assets	4	184,190	199,840
CURRENT ASSETS			
Stock		300	300
Bank Balances		23,704	20,361
Debtors	5	22,715	6,577
		<u>46,719</u>	<u>27,238</u>
CREDITORS			
Amounts falling due within one year:			
Accruals and Sundry Creditors	6	33,520	29,210
		<u>33,520</u>	<u>29,210</u>
NET CURRENT ASSETS		<u>13,199</u>	<u>(1,972)</u>
NET ASSETS		<u>197,389</u>	<u>197,868</u>
THE FUNDS OF THE CHARITY			
Unrestricted Funds	7	15,991	1,746
Restricted Funds		181,398	196,119
		<u>197,389</u>	<u>197,865</u>
Total charity funds		<u>197,389</u>	<u>197,865</u>

For the year ending 31/08/2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476,

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies' regime, and in accordance with Financial Reporting Standard (FRS102).

The financial statements were approved by the board of trustees and signed on its behalf by:

Andrew Ross
 Director and trustee

Date:

Company Registration Number: 2327767

The notes on pages 8 & 10 form part of these accounts

BROADAOK CHILDRENS NURSERY ASSOCIATION
(A company limited by guarantee)
NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 AUGUST 2023

1 ACCOUNTING POLICIES

(a) Basis of accounting

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard (FRS102), and with the Charities Act 2011.

(b) Incoming Resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy.

(c) Resources Expended

Direct charitable expenditure comprises direct expenditure incurred on the defined charitable purposes of the charity.

Administration costs include expenditure on general administration, management and compliance and statutory requirements.

(d) Capital Expenditure

All expenditure of a capital nature is capitalised in the balance sheet.

Fixed assets are stated at cost less depreciation.

Depreciation is provided on all tangible assets at rates estimated to write off the cost less residual value of each asset over its expected useful life as follows:

Property	Over 25 years
Plant & Equipment	25% reducing balance
Fixtures & Fittings	25% reducing balance

(e) Stocks

Stocks are valued at the lower of cost and net realisable value.

(f) Taxation

The charity is registered with the Charities Commission and is not subject to taxation on its normal activities.

2 GOVERNANCE COSTS

Administration costs include the following:

	2023	2022
	£	£
Depreciation	15,650	16,029
Accountancy services	1,680	1,680

3 WAGES AND SALARIES

	2023	2022
	£	£
Gross wages and salaries	203,946	161,689
Employer's National Insurance Contributions	7,877	5,606
	<u>211,823</u>	<u>167,295</u>

	2023	2022
The staff costs incurred in administration of the charity were:	£	£
Wages and Salaries	34,257	30,965

The average number of staff employed during the year was:

Administrative	1	1
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BROADAOK CHILDRENS NURSERY ASSOCIATION
(A company limited by guarantee)
NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 AUGUST 2023

4 TANGIBLE FIXED ASSETS

	Plant & Equipment	Property	Total
	£	£	£
Cost at 1 September 2022	42,002	363,040	405,042
Additions	-	-	-
Disposals	-	-	-
Cost at 31 August 2023	<u>42,002</u>	<u>363,040</u>	<u>405,042</u>
Depreciation at 1 September 2022	37,496	167,706	205,202
Charge for the Year	1,128	14,522	15,650
On Disposals	-	-	-
Depreciation at 31 August 2023	<u>38,624</u>	<u>182,228</u>	<u>220,852</u>
Net Book Value 1 September 2022	<u>4,506</u>	<u>195,334</u>	<u>199,840</u>
Net Book Value 31 August 2023	<u>3,378</u>	<u>180,812</u>	<u>184,190</u>

5 DEBTORS

	2023	2022
	£	£
KMBC funding	-	-
Fees due	22,715	6,577
Prepayments	-	-
	<u>22,715</u>	<u>6,577</u>

6 CREDITORS

	2023	2022
	£	£
Amounts falling due within one year:		
Trade Creditors	728	2,038
Social Security & Other Taxes	24,728	19,532
Accruals	8,064	7,640
	<u>33,520</u>	<u>29,210</u>

BROADAOK CHILDRENS NURSERY ASSOCIATION
(A company limited by guarantee)
NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 AUGUST 2023

7 FUNDS

	2023 £	2023 £	2023 £	2022 £
	<u>Restricted</u>	<u>Unrestricted</u>	<u>Total</u>	<u>Total</u>
Net movement in funds in the financial year	(14,721)	14,245	(476)	(16,546)
Opening funds as at 01 September 2021	196,119	1,746	197,865	214,411
Closing funds as at 31 August 2022	<u>181,398</u>	<u>15,991</u>	<u>197,389</u>	<u>197,865</u>

	Movement of funds			
Analysis of Unrestricted Funds Movement	Balance at 1 Sept 2022	Incoming Resources	Resources Expended	Balance at 31 Aug 2023
General funds	1,746	253,093	(238,848)	15,991
	<u>1,746</u>	<u>253,093</u>	<u>(238,848)</u>	<u>15,991</u>

	Movement of funds			
Analysis of Restricted Funds Movement	Balance at 1 Sept 2022	Incoming Resources	Resources Expended	Balance at 31 Aug 2023
Food	-	-	-	-
Property	195,334	-	(14,522)	180,812
Plant and equipment	367	-	(93)	274
Fixtures and fittings	418	-	(106)	312
	<u>196,119</u>	<u>-</u>	<u>(14,721)</u>	<u>181,398</u>

Rent, Wages & Food

Restricted funding for management costs and milk have also been completely spent.

Property

The balance will fund future depreciation charges of the property over it's economic life.

Plant and equipment

The balance will fund future depreciation charges of the property over it's economic life.

Fixtures and fittings

The balance will fund future depreciation charges of the property over it's economic life.

	Movement of funds			
Total unrestricted and restricted fund movements	Balance at 1 Sept 2022	Incoming Resources	Resources Expended	Balance at 31 Aug 2023
	<u>197,865</u>	<u>253,093</u>	<u>(253,569)</u>	<u>197,389</u>

8 TAXATION

The Charity is exempt from taxation on income and gains to the extent that these are applied for charitable purposes only.

9 REMUNERATION/EXPENSES PAID TO TRUSTEES

During the year, there was no remuneration or expenses paid to any of the trustees of the charity.
 (2022: £Nil)

BROADOAK CHILDREN'S NURSERY

England & Wales - Charity number 702041

Accounts

BROADOAK CHILDRENS NURSERY ASSOCIATION
(A Company limited by guarantee)
REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 AUGUST 2022

Charity Number 702041
Company Registration Number 2327767

TOREVELL DENT LTD
CHARTERED CERTIFIED ACCOUNTANTS
Centre of Excellence
Hope Park
BRADFORD
West Yorkshire
BD5 8HH

**BROADOAK CHILDRENS NURSERY ASSOCIATION
(A company limited by guarantee)
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2022**

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Company information	1
Trustee's report	2 - 3
Independent Examiner's Report	4
Statement of financial activities	5 - 6
Balance sheet	7
Notes to the financial statements	8 - 10

COMPANY NAME Broadoak Childrens Nursery Association

CHARITY NUMBER 702041

COMPANY NUMBER 2327767

DIRECTORS/TRUSTEES Anita Horvath
Andrew Ross - Treasurer
Daneille Lyon
Elizabeth Jean Crawford Harrison

The directors of the Charitable Company (the Charity) are its Trustee purpose of Charity Law and throughout this Report are collectively re as "the trustees".

BANKERS Virgin Money
40 New Street
Huddersfield
West Yorkshire
HD1 2BT

ACCOUNTANCY Torevell Dent Ltd
Chartered Certified Accountants
Centre of Excellence
Hope Park
Bradford
BD5 8HH

REGISTERED OFFICE 1 Colne Road
Huddersfield
West Yorkshire
HD1 3AY

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**BROADAOK CHILDRENS NURSERY ASSOCIATION
(A company limited by guarantee)
REPORT OF THE DIRECTORS AND TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2022**

In accordance with the accounting policies set out on page 8 and comply with the charity's constitution and

Constitutions and objects

The charity was incorporated in 1988 and is constituted as a company limited by guarantee. The company was formed by a Memorandum of Association, which established the objects and powers of the charitable company, and is governed by its articles. The charity's object and its principal activity continues to be that of providing nursery places to young children and continues to operate from the registered office, 1 Colne Road, Huddersfield, West Yorkshire, HD1 3AY.

Charity Number : 702041
Company Number : 2327767

Recruitment and appointment of trustees

The directors of the charity are also charity trustees for the purpose of charity law and, under the company's articles, are known as members of the Board of Trustees. Under the requirements of the Memorandum and Articles of Association, the members of the Board of Trustees elected to serve for a period of one year, after which they must be re-elected at the Annual General Meeting.

The Board of Trustees of the company seeks to ensure that its members possess the range of skills and experience to benefit the work the company undertakes.

In the event of particular skills or expertise being lost due to retirement, appropriate individuals are identified and encouraged to offer themselves for election to the Board of Trustees.

Trustee induction and training

Most trustees are familiar with the work the charity undertakes, however new members are invited and encouraged to visit and familiarize themselves with the charity and its operations.

An induction is also provided to new members in the form of a short briefing/training session which is led by a member of the Board of Trustees or another trustee of the Board.

Organisation

The charity is organised with full time administrators who manage the day to day administration of the charity and provide time assistance as and when necessary. The functions of the administrators are overseen by the company secretary.

Review of the year

During the year the charity organised many places for young children. It also carried out minor fund raising events during the year. Grant funding was obtained to assist with the cost of providing the places.

Future developments

The charity intends to continue to provide as many places as it can to young children.

Investment policy

Grants have been provided to assist in the continued running of the charity for its everyday needs.

Reserves

The association has operated within strict budgets during the year, this together with grant assistance from the council enabled the association to return a surplus for the year.

Risk management

The Board of Trustees have examined the business and operational risks which the nursery faces, and confirmed that the necessary systems are in place so that the necessary steps can be taken to lessen the risk.

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BROADAOK CHILDRENS NURSERY ASSOCIATION (A company limited by guarantee) COMMITTEE MEMBERS ANNUAL REPORT FOR THE YEAR ENDED 31 AUGUST 2022

The trustees serving during the year were:

Anita Hovath
Andrew Ross
Danielle Lyon
Elizabeth Jean Crawford Harrison

Trustees' responsibilities in relation to the financial statements.

Charity law requires the Board of Trustees to prepare financial statements for each financial year, which give a fair view of the state of affairs of the charity and of its surplus or deficit for the financial year, and adequately material special trust or other restricted fund of the charity. In preparing those financial statements the Trustees are required to :

- * select suitable accounting policies and then apply them consistently;
- * make judgements and estimates that are reasonable and prudent;
- * state whether the policies adopted are in accordance with the appropriate Statement of Recommended Accounting by Charities and the Accounting Regulations and with applicable accounting standards, such departures disclosed and explained in the financial statements;
- * prepare the financial statements on the going concern basis unless it is inappropriate to assume the charity will continue in business.

The Trustees are responsible for keeping proper accounting records which disclose, with reasonable accuracy at any time, the financial position of the charity, and enable them to ensure that the financial statements comply with the Accounting Standards and Statements of Recommended Practice and the regulations made under Section 11 of the Charities Act 2011 and the Companies Act 2006.

The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable care to prevent and detect fraud or other irregularities.

In accordance with company law, as the company's directors, we certify that:

- * So far as we are aware, there is no relevant audit information of which the company's auditors are unaware and
- * As the directors of the company we have taken all the steps that we ought to have taken in order to make the auditors aware of any relevant audit information and to establish that the Charity's auditors are aware of that information.

By order of the Trustees

Andrew Ross
Director

Date:

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INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BROADOAK CHILDRENS NURSERY ASSOCIATION FOR THE YEAR ENDED 31 AUGUST 2022

I report on the financial statements of the Charity for the year ended 31 August 2022.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the Companies Act 2006 and are eligible for independent examination, I report in respect of my examination of your charity's accounts carried out under section 145 of the Charities Act 2011 ("the 2011 Act"). In carrying out my examination I have

the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent Examiner's Statement

I confirm that I am qualified to undertake the examination because I am a member of ACCA, which is one of the bodies.

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

- 1 accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act
or
- 2 the accounts do not accord with those records;
or
- 3 the accounts do not comply with the accounting requirements of section 396 of the 2006 Act or any requirements that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination;
or
- 4 the accounts have not been prepared in accordance with the methods of and principles of Recommended Practice for accounting and reporting by charities [applicable to charities in the UK and Ireland (FRS 102)].

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.

**Samantha Sutcliffe FCCA
Torevell Dent Limited
Chartered Certified Accountants
Centre of Excellence
Hope Park
BRADFORD
West Yorkshire
BD5 8HH**

Date: 7 February 2023

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**BROADAOK CHILDRENS NURSERY ASSOCIATION
(A company limited by guarantee)
STATEMENT OF FINANCIAL ACTIVITIES**

FOR THE YEAR ENDED 31 AUGUST 2022

	<u>Unrestricted Funds</u>		<u>Restricted</u>	Total Funds 31 August 2022
	Notes	General Fund	Fund	
INCOME AND EXPENDITURE				
		£	£	£
INCOMING RESOURCES				
Incoming resources from generated funds :				
Voluntary Income				
Grants & Sponsorship		121,547	-	121,547
KMBC rates grant		-	-	-
CJRS grant		-	-	-

Fundraising	-	-	-	-
	<u>121,547</u>	<u>-</u>	<u>-</u>	<u>121,547</u>
Investment Income				
Interest received				-
Incoming resources from charitable activities				
Fees and member subscriptions	68,624	-	-	68,624
	<u>68,624</u>	<u>-</u>	<u>-</u>	<u>68,624</u>
Total Incoming Resources	<u>190,171</u>	<u>-</u>	<u>-</u>	<u>190,171</u>
RESOURCES EXPENDED				
Charitable activities				
Direct expenses	167,295	-	-	167,295
Governance Costs	2 24,635		14,787	39,422
Total Resources Expended	<u>191,930</u>	<u>-</u>	<u>14,787</u>	<u>206,717</u>
NET INCOMING RESOURCES	(1,759)	-	(14,787)	(16,546)
Balances Brought Forward 1.9.21	3,505	-	210,906	214,411
Balances Carried Forward 31.8.22	<u>1,746</u>	<u>-</u>	<u>196,119</u>	<u>197,865</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and resources expended derive from continuing activities.

The notes on pages 8 & 10 form part of these financial statements

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**BROADAOK CHILDRENS NURSERY ASSOCIATION
(A company limited by guarantee)
INCOME & EXPENDITURE ACCOUNT**

FOR THE YEAR ENDED 31 AUGUST 2022

	2022	2021
	£	£
INCOME		
Fees and member subscriptions	68,624	38,427
Fundraising	-	-
Other income (Kirklees Grant)	121,547	113,009
KMBC rates grant	-	-
CJRS grant	-	24,405
	<u>190,171</u>	<u>175,841</u>
EXPENDITURE		
Staff costs	167,295	165,770

Food and cleaning	1,163	3,167
Rent, rates and water	6,700	1,831
Heat and light	1,958	2,363
Insurance and HR	4,369	4,865
Consumables	1,288	202
Repairs and renewals	2,113	2,047
Advertising and website costs	579	245
Subscriptions and fees	1,164	1,305
Refuse collection	425	239
Staff training/recruitment	-	101
Accountancy and Book-keeping	2,564	1,680
Depreciation	16,029	15,788
Sundries	1,070	862
	<u>206,717</u>	<u>200,465</u>
DEFICIT FOR THE YEAR	(16,546)	(24,624)
Total Funds Brought Forward	214,411	239,035
Total Funds Carried Forward	<u>197,865</u>	<u>214,411</u>

The notes on pages 8 & 10 form part of these financial statements

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BROADAOK CHILDRENS NURSERY ASSOCIATION
(A company limited by guarantee)
(A company limited by guarantee)
BALANCE SHEET

FOR THE YEAR ENDED 31 AUGUST 2022

	Notes	2022 £	2021 £
FIXED ASSETS			
Tangible Assets	4	199,840	213,636
CURRENT ASSETS			
Stock		300	300
Bank Balances		20,361	13,398
Debtors	5	6,577	374
		<u>27,238</u>	<u>14,072</u>
CREDITORS			
Amounts falling due within one year:			
Accruals and Sundry Creditors	6	29,210	13,297
		<u>29,210</u>	<u>13,297</u>

NET CURRENT ASSETS	<u>(1,972)</u>	<u>775</u>
NET ASSETS	<u>197,868</u>	<u>214,411</u>
THE FUNDS OF THE CHARITY	7	
Unrestricted Funds	1,746	3,505
Restricted Funds	<u>196,119</u>	<u>210,906</u>
Total charity funds	<u>197,865</u>	<u>214,411</u>

For the year ending 31/08/2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476,

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to small companies' regime, and in accordance with Financial Reporting Standard (FRS102).

The financial statements were approved by the board of trustees and signed on its behalf by:

Andrew Ross
Director and trustee

Date:

Company Registration Number: 2327767

The notes on pages 8 & 10 form part of these accounts

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BROADAOK CHILDRENS NURSERY ASSOCIATION
(A company limited by guarantee)
NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 AUGUST 2022

1 ACCOUNTING POLICIES

(a) Basis of accounting

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard (FRS102), and with the Charities Act 2011.

(b) Incoming Resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy.

(c) Resources Expended

Direct charitable expenditure comprises direct expenditure incurred on the defined charitable purposes of the charity.
Administration costs include expenditure on general administration, management and compliance and statutory requirements.

(d) Capital Expenditure

All expenditure of a capital nature is capitalised in the balance sheet.
Fixed assets are stated at cost less depreciation.
Depreciation is provided on all tangible assets at rates estimated to write off the cost

less residual value of each asset over its expected useful life as follows:

Property	Over 25 years
Plant & Equipment	25% reducing balance
Fixtures & Fittings	25% reducing balance

(e) **Stocks**

Stocks are valued at the lower of cost and net realisable value.

(f) **Taxation**

The charity is registered with the Charities Commission and is not subject to taxation on its normal act

2 GOVERNANCE COSTS

Administration costs include the following:

	2022	2021
	£	£
Depreciation	16,029	15,788
Accountancy services	1,680	1,680

3 WAGES AND SALARIES

	2022	2021
	£	£
Gross wages and salaries	161,689	161,145
Employer's National Insurance Contributions	5,606	4,625
	<u>167,295</u>	<u>165,770</u>

	2022	2021
	£	£
The staff costs incurred in administration of the charity were:		
Wages and Salaries	30,965	29,325

The average number of staff employed during the year was:

Administrative	1	1
----------------	---	---

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BROADAOK CHILDRENS NURSERY ASSOCIATION

(A company limited by guarantee)

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 AUGUST 2022

4 TANGIBLE FIXED ASSETS

	Plant & Equipment	Property	Total
	£	£	£
Cost at 1 September 2021	39,769	363,040	402,809
Additions	2,233	-	2,233
Disposals	-	-	-
Cost at 31 August 2022	<u>42,002</u>	<u>363,040</u>	<u>405,042</u>
Depreciation at 1 September 2021	35,989	153,184	189,173
Charge for the Year	1,507	14,522	16,029
On Disposals	-	-	-
Depreciation at 31 August 2022	<u>37,496</u>	<u>167,706</u>	<u>205,202</u>
Net Book Value 1 September 2021	3,780	209,856	213,636
Net Book Value 31 August 2022	<u>4,506</u>	<u>195,334</u>	<u>199,840</u>

5 DEBTORS

	2022	2021
	£	£
KMBC funding	-	-
Fees due	6,577	374
Prepayments	-	-
	<u>6,577</u>	<u>374</u>

6 CREDITORS	2022	2021
	£	£
Amounts falling due within one year:		
Trade Creditors	2,038	2,037
Social Security & Other Taxes	19,532	5,925
Accruals	7,640	5,335
	<u>29,210</u>	<u>13,297</u>

page 9

BROADAOK CHILDRENS NURSERY ASSOCIATION
(A company limited by guarantee)
NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 AUGUST 2022

7 FUNDS

	2022	2022	2022
	£	£	£
	Restricted	Unrestricted	Total
Net movement in funds in the financial year	(14,787)	(1,759)	(16,546)
Opening funds as at 01 September 2021	210,906	3,505	214,411
Closing funds as at 31 August 2022	<u>196,119</u>	<u>1,746</u>	<u>197,865</u>

Analysis of Unrestricted Funds Movement

	Movement of funds		
	Balance at	Incoming	Resources
	1 Sept 202	Resources	Expended
General funds	3,505	190,171	(191,930)
	<u>3,505</u>	<u>190,171</u>	<u>(191,930)</u>

Analysis of Restricted Funds Movement

	Movement of funds		
	Balance at	Incoming	Resources
	1 Sept 202	Resources	Expended
Food	-	-	-
Property	209,856	-	(14,522)
Plant and equipment	491	-	(124)
Fixtures and fittings	559	-	(141)
	<u>210,906</u>	<u>-</u>	<u>(14,787)</u>

Rent, Wages & Food

Restricted funding for management costs and milk have also been completely spent.

Property

The balance will fund future depreciation charges of the property over it's economic life.

Plant and equipment

The balance will fund future depreciation charges of the property over it's economic life.

Fixtures and fittings

The balance will fund future depreciation charges of the property over it's economic life.

Total unrestricted and restricted fund movements	Movement of funds		
	Balance at	Incoming	Resources
	1 Sept 202	Resources	Expended
	214,411	190,171	(206,717)

8 TAXATION

The Charity is exempt from taxation on income and gains to the extent that these are applied for charitable purposes only.

9 REMUNERATION/EXPENSES PAID TO TRUSTEES

During the year, there was no remuneration or expenses paid to any of the trustees of the charity.
(2021: £Nil)

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Total Funds
31 August
2021
£

113,009
-
24,405

-
137,414

-

38,427
38,427

175,841

165,770

34,695
200,465

(24,624)

239,035

214,411

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2021
£
Total

(24,624)
239,035
214,411

Balance at
31 Aug 2022

1,746
1,746

Balance at
31 Aug 2022

-
195,334
367
418
196,119

**Balance at
31 Aug 2022**

197,865

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BROADOAK CHILDREN'S NURSERY

England & Wales - Charity number 702041

Accounts

BROADOAK CHILDRENS NURSERY ASSOCIATION
(A Company limited by guarantee)
REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 AUGUST 2021

Charity Number 702041
Company Registration Number 2327767

TOREVELL DENT LTD
CHARTERED CERTIFIED ACCOUNTANTS
Centre of Excellence
Hope Park
BRADFORD
West Yorkshire
BD5 8HH

BROADOAK CHILDRENS NURSERY ASSOCIATION
(A company limited by guarantee)
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2021

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Company information	1
Trustee's report	2 - 3
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Statement of financial activities	5 - 6
Balance sheet	7
Notes to the financial statements	8 - 10

BROADAOK CHILDRENS NURSERY ASSOCIATION

(A company limited by guarantee)

Reference and Administrative Details:

COMPANY NAME Broadoak Childrens Nursery Association

CHARITY NUMBER 702041

COMPANY NUMBER 2327767

DIRECTORS TRUSTEES
Anita Horvath
Andrew Ross - Treasurer
Daneille Lyon
Elizabeth Jean Crawford Harrison

The directors of the Charitable Company (the Charity) are its Trustees for the purpose of Charity Law and throughout this Report are collectively referred to as "the trustees".

BANKERS
Virgin Money
40 New Street
Huddersfield
West Yorkshire
HD1 2BT

ACCOUNTANCY
Torevell Dent Ltd
Chartered Certified Accountants
Centre of Excellence
Hope Park
Bradford
BD5 8HH

REGISTERED OFFICE
1 Colne Road
Huddersfield
West Yorkshire
HD1 3AY

BROADAOK CHILDRENS NURSERY ASSOCIATION
(A company limited by guarantee)
REPORT OF THE DIRECTORS AND TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2021

In accordance with the accounting policies set out on page 8 and comply with the charity's constitution and applicable law.

Constitutions and objects

The charity was incorporated in 1988 and is constituted as a company limited by guarantee. The company was established under a Memorandum of Association, which established the objects and powers of the charitable company, and is governed under its articles. The charity's object and its principal activity continues to be that of providing nursery places to young children and continues to operate from the registered office, 1 Colne Road, Huddersfield, West Yorkshire, HD1 3AY.

Charity Number : 702041
Company Number : 2327767

Recruitment and appointment of trustees

The directors of the charity are also charity trustees for the purpose of charity law and, under the company's Articles, are known as members of the Board of Trustees. Under the requirements of the Memorandum and Articles of Association the members of the Board of Trustees elected to serve for a period of one year, after which they must be re-elected at the next Annual General Meeting.

The Board of Trustees of the company seeks to ensure that its members possess the range of skills and expertise required to benefit the work the company undertakes.

In the event of particular skills or expertise being lost due to retirement, appropriate individuals are identified and approached to offer themselves for election to the Board of Trustees.

Trustee induction and training

Most trustees are familiar with the work the charity undertakes, however new members are invited and encourage to visit and familiarize themselves with the charity and its operations.

An induction is also provided to new members in the form of a short briefing/training session which is led by the Chair of the Board of Trustees or another trustee of the Board.

Organisation

The charity is organised with full time administrators who manage the day to day administration of the charity with part time assistance as and when necessary. The functions of the administrators are overseen by the company secretary.

Review of the year

During the year the charity organised many places for young children.
It also carried out minor fund raising events during the year.
Grant funding was obtained to assist with the cost of providing the places.

Future developments

The charity intends to continue to provide as many places as it can to young children.

Investment policy

Grants have been provided to assist in the continued running of the charity for its everyday needs.

Reserves

The association has operated within strict budgets during the year, this together with grant assistance from Kirklees has enabled the association to return a surplus for the year.

Risk management

The Board of Trustees have examined the business and operational risks which the nursery faces, and confirms that systems are in place so that the necessary steps can be taken to lessen the risk.

BROADAOK CHILDRENS NURSERY ASSOCIATION
(A company limited by guarantee)
COMMITTEE MEMBERS ANNUAL REPORT
FOR THE YEAR ENDED 31 AUGUST 2021

The trustees serving during the year were:

Anita Hovath
Andrew Ross
Danielle Lyon
Elizabeth Jean Crawford Harrison

Trustees' responsibilities in relation to the financial statements.

Charity law requires the Board of Trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and of its surplus or deficit for the financial year, and adequately distinguish any material special trust or other restricted fund of the charity. In preparing those financial statements the Trustees are required to :

- * select suitable accounting policies and then apply them consistently;
- * make judgements and estimates that are reasonable and prudent;
- * state whether the policies adopted are in accordance with the appropriate Statement of Recommended Practice on Accounting by Charities and the Accounting Regulations and with applicable accounting standards, subject to material departures disclosed and explained in the financial statements;
- * prepare the financial statements on the going concern basis unless it is inappropriate to assume the charity will continue in business.

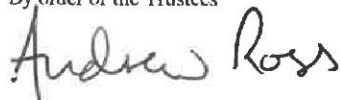
The Trustees are responsible for keeping proper accounting records which disclose, with reasonable accuracy at any time, the financial position of the charity, and enable them to ensure that the financial statements comply with applicable Accounting Standards and Statements of Recommended Practice and the regulations made under Section 132 of the Charities Act 2011 and the Companies Act 2006.

The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities.

In accordance with company law, as the company's directors, we certify that:

- * So far as we are aware, there is no relevant audit information of which the company's auditors are unaware;
and
- * As the directors of the company we have taken all the steps that we ought to have taken in order to make ourselves aware of any relevant audit information and to establish that the Charity's auditors are aware of that information.

By order of the Trustees



Andrew Ross
Director

Date: 12/5/22

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES
OF BROADOAK CHILDRENS NURSERY ASSOCIATION FOR THE
YEAR ENDED 31 AUGUST 2021**

I report on the financial statements of the Charity for the year ended 31 August 2021.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ("the 2011 Act"). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent Examiner's Statement

I confirm that I am qualified to undertake the examination because I am a member of ACCA, which is one of the listed bodies.

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

- 1 accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act;
or
- 2 the accounts do not accord with those records;
or
- 3 the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirements that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination;
or
- 4 the accounts have not been prepared in accordance with the methods of and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.



**Samantha Sutcliffe FCCA
Torevell Dent Limited
Chartered Certified Accountants
Centre of Excellence
Hope Park
BRADFORD
West Yorkshire
BD5 8HH**

Date: 12/5/22

BROADAOK CHILDRENS NURSERY ASSOCIATION
(A company limited by guarantee)
STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 AUGUST 2021

	Notes	Unrestricted Funds		Restricted	Total Funds 31 August 2021 £	Total Funds 31 August 2020 £
		General Fund £	Grant Reserve £	Fund £		
INCOME AND EXPENDITURE						
INCOMING RESOURCES						
Incoming resources from generated funds :						
Voluntary Income						
Grants & Sponsorship		113,009	-	-	113,009	86,507
KMBC rates grant		-	-	-	-	25,000
CJRS grant		24,405	-	-	24,405	11,654
Fundraising		-	-	-	-	-
		<u>137,414</u>	<u>-</u>	<u>-</u>	<u>137,414</u>	<u>123,161</u>
Investment Income						
Interest received					-	-
Incoming resources from charitable activities						
Fees and member subscriptions		38,427	-	-	38,427	66,261
		<u>38,427</u>	<u>-</u>	<u>-</u>	<u>38,427</u>	<u>66,261</u>
Total Incoming Resources		<u>175,841</u>	<u>-</u>	<u>-</u>	<u>175,841</u>	<u>189,422</u>
RESOURCES EXPENDED						
Charitable activities						
Direct expenses		165,770	-	-	165,770	154,053
Governance Costs	2	19,819	-	14,876	34,695	35,159
Total Resources Expended		<u>185,589</u>	<u>-</u>	<u>14,876</u>	<u>200,465</u>	<u>189,212</u>
NET INCOMING RESOURCES		(9,748)	-	(14,876)	(24,624)	210
Balances Brought Forward 1.9.20		13,253	-	225,782	239,035	238,825
Balances Carried Forward 31.8.21		<u>3,505</u>	<u>-</u>	<u>210,906</u>	<u>214,411</u>	<u>239,035</u>

The statement of financial activities includes all gains and losses recognised in the year. All incoming resources and resources expended derive from continuing activities.

The notes on pages 8 & 10 form part of these financial statements

BROADAOK CHILDRENS NURSERY ASSOCIATION
(A company limited by guarantee)
INCOME & EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2021

	2021	2020
	£	£
INCOME		
Fees and member subscriptions	38,427	66,261
Fundraising	-	-
Other income (Kirklees Grant)	113,009	86,507
KMBC rates grant	-	25,000
CJRS grant	24,405	11,654
	<u>175,841</u>	<u>189,422</u>
EXPENDITURE		
Staff costs	165,770	154,053
Food and cleaning	3,167	2,864
Rent, rates and water	1,831	3,625
Heat and light	2,363	2,856
Insurance and HR	4,865	3,835
Consumables	202	551
Repairs and renewals	2,047	914
Advertising and website costs	245	14
Subscriptions and fees	1,305	1,308
Refuse collection	239	345
Staff training/recruitment	101	560
Accountancy and Book-keeping	1,680	1,800
Depreciation	15,788	16,212
Sundries	862	275
	<u>200,465</u>	<u>189,212</u>
DEFICIT FOR THE YEAR	(24,624)	210
Total Funds Brought Forward	239,035	238,825
Total Funds Carried Forward	<u>214,411</u>	<u>239,035</u>

The notes on pages 8 & 10 form part of these financial statements

BROADAOK CHILDRENS NURSERY ASSOCIATION
(A company limited by guarantee)
(A company limited by guarantee)
BALANCE SHEET

FOR THE YEAR ENDED 31 AUGUST 2021

	Notes	2021 £	2020 £
FIXED ASSETS			
Tangible Assets	4	213,636	229,424
CURRENT ASSETS			
Stock		300	300
Bank Balances		13,398	13,827
Debtors	5	374	-
		<u>14,072</u>	<u>14,127</u>
CREDITORS			
Amounts falling due within one year:			
Accruals and Sundry Creditors	6	13,297	4,516
		<u>13,297</u>	<u>4,516</u>
NET CURRENT ASSETS		<u>775</u>	<u>9,611</u>
NET ASSETS		<u>214,411</u>	<u>239,035</u>
THE FUNDS OF THE CHARITY			
Unrestricted Funds	7	3,505	13,253
Restricted Funds		210,906	225,782
		<u>214,411</u>	<u>239,035</u>
Total charity funds		<u>214,411</u>	<u>239,035</u>

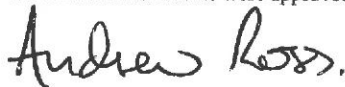
For the year ending 31/08:2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies' regime, and in accordance with Financial Reporting Standard (FRS102).

The financial statements were approved by the board of trustees and signed on its behalf by:



Andrew Ross
Director and trustee

Date:

12/05/22.

Company Registration Number: 2327767

The notes on pages 8 & 10 form part of these accounts

BROADAOK CHILDRENS NURSERY ASSOCIATION
(A company limited by guarantee)
NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 AUGUST 2021

1 ACCOUNTING POLICIES

(a) Basis of accounting

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard (FRS102), and with the Charities Act 2011.

(b) Incoming Resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy.

(c) Resources Expended

Direct charitable expenditure comprises direct expenditure incurred on the defined charitable purposes of the charity.
 Administration costs include expenditure on general administration, management and compliance and statutory requirements.

(d) Capital Expenditure

All expenditure of a capital nature is capitalised in the balance sheet.
 Fixed assets are stated at cost less depreciation.
 Depreciation is provided on all tangible assets at rates estimated to write off the cost less residual value of each asset over its expected useful life as follows:

Property	Over 25 years
Plant & Equipment	25% reducing balance
Fixtures & Fittings	25% reducing balance

(e) Stocks

Stocks are valued at the lower of cost and net realisable value.

(f) Taxation

The charity is registered with the Charities Commission and is not subject to taxation on its normal activities.

2 GOVERNANCE COSTS

Administration costs include the following:	2021	2020
	£	£
Depreciation	15,788	16,212
Accountancy services	1,680	1,800

3 WAGES AND SALARIES

	2021	2020
	£	£
Gross wages and salaries	161,145	149,360
Employer's National Insurance Contributions	4,625	4,693
	<u>165,770</u>	<u>154,053</u>

	2021	2020
	£	£
The staff costs incurred in administration of the charity were:		
Wages and Salaries	29,325	30,659

The average number of staff employed during the year was:

Administrative	1	1
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BROADAOK CHILDRENS NURSERY ASSOCIATION
(A company limited by guarantee)
NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 AUGUST 2021

4 TANGIBLE FIXED ASSETS

	Plant & Equipment	Property	Total
	£	£	£
Cost at 1 September 2020	39,769	363,040	402,809
Additions	-	-	-
Disposals	-	-	-
Cost at 31 August 2021	<u>39,769</u>	<u>363,040</u>	<u>402,809</u>
Depreciation at 1 September 2020	34,723	138,662	173,385
Charge for the Year	1,266	14,522	15,788
On Disposals	-	-	-
Depreciation at 31 August 2021	<u>35,989</u>	<u>153,184</u>	<u>189,173</u>
Net Book Value 1 September 2020	5,046	224,378	229,424
Net Book Value 31 August 2021	<u>3,780</u>	<u>209,856</u>	<u>213,636</u>

5 DEBTORS

KMBC funding
Fees due
Prepayments

	2021	2020
	£	£
KMBC funding	-	-
Fees due	374	-
Prepayments	-	-
	<u>374</u>	<u>-</u>

6 CREDITORS

Amounts falling due within one year:
Trade Creditors
Social Security & Other Taxes
Accruals

	2021	2020
	£	£
Trade Creditors	2,037	-
Social Security & Other Taxes	5,925	2,836
Accruals	5,335	1,680
	<u>13,297</u>	<u>4,516</u>

BROADAOK CHILDRENS NURSERY ASSOCIATION
(A company limited by guarantee)
NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 AUGUST 2021

7 FUNDS

	2021 £	2021 £	2021 £	2020 £
	<u>Restricted</u>	<u>Unrestricted</u>	<u>Total</u>	<u>Total</u>
Net movement in funds in the financial year	(14,876)	(9,748)	(24,624)	210
Opening funds as at 01 September 2020	225,782	13,253	239,035	238,825
Closing funds as at 31 August 2021	<u>210,906</u>	<u>3,505</u>	<u>214,411</u>	<u>239,035</u>

	Movement of funds			
	Balance at 1 Sept 2020	Incoming Resources	Resources Expended	Balance at 31 Aug 2021
Analysis of Unrestricted Funds Movement				
General funds	13,253	175,841	(185,589)	3,505
	<u>13,253</u>	<u>175,841</u>	<u>(185,589)</u>	<u>3,505</u>

	Movement of funds			
	Balance at 1 Sept 2020	Incoming Resources	Resources Expended	Balance at 31 Aug 2021
Analysis of Restricted Funds Movement				
Food	-	-	-	-
Property	224,378	-	(14,522)	209,856
Plant and equipment	657	-	(166)	491
Fixtures and fittings	747	-	(188)	559
	<u>225,782</u>	<u>-</u>	<u>(14,876)</u>	<u>210,906</u>

Rent, Wages & Food

Restricted funding for management costs and milk have also been completely spent.

Property

The balance will fund future depreciation charges of the property over its economic life.

Plant and equipment

The balance will fund future depreciation charges of the property over its economic life.

Fixtures and fittings

The balance will fund future depreciation charges of the property over its economic life.

	Movement of funds			
	Balance at 1 Sept 2020	Incoming Resources	Resources Expended	Balance at 31 Aug 2021
Total unrestricted and restricted fund movements	239,035	175,841	(200,465)	214,411

8 TAXATION

The Charity is exempt from taxation on income and gains to the extent that these are applied for charitable purposes only.

9 REMUNERATION/EXPENSES PAID TO TRUSTEES

During the year, there was no remuneration or expenses paid to any of the trustees of the charity.
 (2020: £Nil)

BROADOAK CHILDREN'S NURSERY

England & Wales - Charity number 702041

Accounts

BROADOAK CHILDRENS NURSERY ASSOCIATION
(A Company limited by guarantee)
REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 AUGUST 2020

Charity Number 702041
Company Registration Number 2327767

TOREVELL DENT LTD
CHARTERED CERTIFIED ACCOUNTANTS
Centre of Excellence
Hope Park
BRADFORD
West Yorkshire
BD5 8HH

BROADOAK CHILDRENS NURSERY ASSOCIATION
(A company limited by guarantee)
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2020

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BROADAOK CHILDRENS NURSERY ASSOCIATION

(A company limited by guarantee)

Reference and Administrative Details:

COMPANY NAME Broadoak Childrens Nursery Association

CHARITY NUMBER 702041

COMPANY NUMBER 2327767

DIRECTORS/TRUSTEES Anita Horvath
Andrew Ross - Treasurer
Daneille Lyon

The directors of the Charitable Company (the Charity) are its Trustees for the purpose of Charity Law and throughout this Report are collectively referred to as "the trustees".

BANKERS Yorkshire Bank
40 New Street
Huddersfield
West Yorkshire
HD1 2BT

Santander
20 Cloth Hall Street
Huddersfield
West Yorkshire
HD1 2EG

ACCOUNTANCY Torevell Dent Ltd
Chartered Certified Accountants
Centre of Excellence
Hope Park
Bradford
BD5 8HH

REGISTERED OFFICE 1 Colne Road
Huddersfield
West Yorkshire
HD1 3AY

BROADAOK CHILDRENS NURSERY ASSOCIATION
(A company limited by guarantee)
REPORT OF THE DIRECTORS AND TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2020

In accordance with the accounting policies set out on page 8 and comply with the charity's constitution and applicable law.

Constitutions and objects

The charity was incorporated in 1988 and is constituted as a company limited by guarantee. The company was established under a Memorandum of Association, which established the objects and powers of the charitable company, and is governed under its articles. The charity's object and its principal activity continues to be that of providing nursery places to young children and continues to operate from the registered office, 1 Colne Road, Huddersfield, West Yorkshire, HD1 3AY.

Charity Number : 702041

Company Number : 2327767

Recruitment and appointment of trustees

The directors of the charity are also charity trustees for the purpose of charity law and, under the company's Articles, are known as members of the Board of Trustees. Under the requirements of the Memorandum and Articles of Association the members of the Board of Trustees elected to serve for a period of one year, after which they must be re-elected at the next Annual General Meeting.

The Board of Trustees of the company seeks to ensure that its members possess the range of skills and expertise required to benefit the work the company undertakes.

In the event of particular skills or expertise being lost due to retirement, appropriate individuals are identified and approached to offer themselves for election to the Board of Trustees.

Trustee induction and training

Most trustees are familiar with the work the charity undertakes, however new members are invited and encourage to visit and familiarize themselves with the charity and its operations.

An induction is also provided to new members in the form of a short briefing/training session which is led by the Chair of the Board of Trustees or another trustee of the Board.

Organisation

The charity is organised with full time administrators who manage the day to day administration of the charity with part time assistance as and when necessary. The functions of the administrators are overseen by the company secretary.

Review of the year

During the year the charity organised many places for young children.
It also carried out minor fund raising events during the year.
Grant funding was obtained to assist with the cost of providing the places.

Future developments

The charity intends to continue to provide as many places as it can to young children.

Investment policy

Grants have been provided to assist in the continued running of the charity for its everyday needs.

Reserves

The association has operated within strict budgets during the year, this together with grant assistance from Kirklees has enabled the association to return a surplus for the year.

Risk management

The Board of Trustees have examined the business and operational risks which the nursery faces, and confirms that systems are in place so that the necessary steps can be taken to lessen the risk.

BROADAOK CHILDRENS NURSERY ASSOCIATION
(A company limited by guarantee)
COMMITTEE MEMBERS ANNUAL REPORT
FOR THE YEAR ENDED 31 AUGUST 2020

The trustees serving during the year were:

Anita Hovath
Andrew Ross
Danielle Lyon
Elizabeth Jean Crawford Harrison

Trustees' responsibilities in relation to the financial statements.

Charity law requires the Board of Trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and of its surplus or deficit for the financial year, and adequately distinguish any material special trust or other restricted fund of the charity. In preparing those financial statements the Trustees are required to :

- * select suitable accounting policies and then apply them consistently;
- * make judgements and estimates that are reasonable and prudent;
- * state whether the policies adopted are in accordance with the appropriate Statement of Recommended Practice on Accounting by Charities and the Accounting Regulations and with applicable accounting standards, subject to material departures disclosed and explained in the financial statements;
- * prepare the financial statements on the going concern basis unless it is inappropriate to assume the charity will continue in business.

The Trustees are responsible for keeping proper accounting records which disclose, with reasonable accuracy at any time, the financial position of the charity, and enable them to ensure that the financial statements comply with applicable Accounting Standards and Statements of Recommended Practice and the regulations made under Section 132 of the Charities Act 2011 and the Companies Act 2006.

The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities.

In accordance with company law, as the company's directors, we certify that:

- * So far as we are aware, there is no relevant audit information of which the company's auditors are unaware;
and
- * As the directors of the company we have taken all the steps that we ought to have taken in order to make ourselves aware of any relevant audit information and to establish that the Charity's auditors are aware of that information.

By order of the Trustees

Andrew Ross
Director

Date:

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES
OF BROADOAK CHILDRENS NURSERY ASSOCIATION FOR THE
YEAR ENDED 31 AUGUST 2020**

I report on the financial statements of the Charity for the year ended 31 August 2020.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ("the 2011 Act"). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent Examiner's Statement

I confirm that I am qualified to undertake the examination because I am a member of ACCA, which is one of the listed bodies.

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

- 1 accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act;
or
- 2 the accounts do not accord with those records;
or
- 3 the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirements that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination;
or
- 4 the accounts have not been prepared in accordance with the methods of and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.

**Samantha Sutcliffe FCCA
Torevell Dent Limited
Chartered Certified Accountants
Centre of Excellence
Hope Park
BRADFORD
West Yorkshire
BD5 8HH**

Date:

BROADAOK CHILDRENS NURSERY ASSOCIATION
(A company limited by guarantee)
STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 AUGUST 2020

	Notes	<u>Unrestricted Funds</u>		<u>Restricted</u>	Total Funds 31 August 2020	Total Funds 31 August 2019
		General Fund	Grant Reserve	Fund		
INCOME AND EXPENDITURE		£	£	£	£	£
INCOMING RESOURCES						
Incoming resources from generated funds :						
Voluntary Income						
Grants & Sponsorship		86,507	-	-	86,507	97,255
KMBC rates grant		25,000	-	-	25,000	-
CJRS grant		11,654	-	-	11,654	-
Fundraising		-	-	-	-	25
		<u>123,161</u>	<u>-</u>	<u>-</u>	<u>123,161</u>	<u>97,280</u>
Investment Income						
Interest received		-	-	-	-	-
Incoming resources from charitable activities						
Fees and member subscriptions		66,261	-	-	66,261	126,292
		<u>66,261</u>	<u>-</u>	<u>-</u>	<u>66,261</u>	<u>126,292</u>
Total Incoming Resources		<u>189,422</u>	<u>-</u>	<u>-</u>	<u>189,422</u>	<u>223,572</u>
RESOURCES EXPENDED						
Charitable activities						
Direct expenses		154,053	-	-	154,053	217,446
Governance Costs	2	<u>20,166</u>	<u>-</u>	<u>14,993</u>	<u>35,159</u>	<u>44,871</u>
Total Resources Expended		<u>174,219</u>	<u>-</u>	<u>14,993</u>	<u>189,212</u>	<u>262,317</u>
NET INCOMING RESOURCES		15,203	-	(14,993)	210	(38,745)
Balances Brought Forward 1.9.19		(1,950)	-	240,775	238,825	277,570
Balances Carried Forward 31.8.20		<u>13,253</u>	<u>-</u>	<u>225,782</u>	<u>239,035</u>	<u>238,825</u>

The statement of financial activities includes all gains and losses recognised in the year. All incoming resources and resources expended derive from continuing activities.

The notes on pages 8 & 10 form part of these financial statements

BROADAOK CHILDRENS NURSERY ASSOCIATION
(A company limited by guarantee)
INCOME & EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2020

	2020	2019
	£	£
INCOME		
Fees and member subscriptions	66,261	126,292
Fundraising		25
Other income (Kirklees Grant)	86,507	97,255
KMBC rates grant	25,000	-
CJRS grant	11,654	-
	<u>189,422</u>	<u>223,572</u>
EXPENDITURE		
Staff costs	154,053	217,446
Food and cleaning	2,864	8,223
Rent, rates and water	3,625	5,152
Heat and light	2,856	2,071
Insurance and HR	3,835	3,693
Consumables	551	479
Repairs and renewals	914	1,211
Postage and stationery	-	184
Advertising and website costs	14	2,070
Subscriptions and fees	1,308	1,941
Refuse collection	345	311
Staff training/recruitment	560	-
Accountancy and Book-keeping	1,800	1,620
Bad debts	-	325
Depreciation	16,212	16,590
Sundries	275	1,001
	<u>189,212</u>	<u>262,317</u>
DEFICIT FOR THE YEAR	210	(38,745)
Total Funds Brought Forward	238,825	277,570
Total Funds Carried Forward	<u>239,035</u>	<u>238,825</u>

The notes on pages 8 & 10 form part of these financial statements

BROADAOK CHILDRENS NURSERY ASSOCIATION
(A company limited by guarantee)
(A company limited by guarantee)
BALANCE SHEET

FOR THE YEAR ENDED 31 AUGUST 2020

	Notes	2020 £	2019 £
FIXED ASSETS			
Tangible Assets	4	229,424	245,082
CURRENT ASSETS			
Stock		300	300
Bank Balances		13,827	1,686
Debtors	5	-	9,762
		<u>14,127</u>	<u>11,748</u>
CREDITORS			
Amounts falling due within one year:			
Accruals and Sundry Creditors	6	4,516	18,005
		<u>4,516</u>	<u>18,005</u>
NET CURRENT ASSETS		<u>9,611</u>	<u>(6,257)</u>
NET ASSETS		<u>239,035</u>	<u>238,825</u>
THE FUNDS OF THE CHARITY			
Unrestricted Funds	7	13,253	(1,950)
Restricted Funds		<u>225,782</u>	<u>240,775</u>
Total charity funds		<u>239,035</u>	<u>238,825</u>

For the year ending 31/08/2020 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476,

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies' regime, and in accordance with Financial Reporting Standard (FRS102).

The financial statements were approved by the board of trustees and signed on its behalf by:

Andrew Ross
 Director and trustee

Date:

Company Registration Number: 2327767

The notes on pages 8 & 10 form part of these accounts

BROADAOK CHILDRENS NURSERY ASSOCIATION**(A company limited by guarantee)****NOTES TO THE ACCOUNTS****FOR THE YEAR ENDED 31 AUGUST 2020****1 ACCOUNTING POLICIES****(a) Basis of accounting**

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard (FRS102), and with the Charities Act 2011.

(b) Incoming Resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy.

(c) Resources Expended

Direct charitable expenditure comprises direct expenditure incurred on the defined charitable purposes of the charity.

Administration costs include expenditure on general administration, management and compliance and statutory requirements.

(d) Capital Expenditure

All expenditure of a capital nature is capitalised in the balance sheet.

Fixed assets are stated at cost less depreciation.

Depreciation is provided on all tangible assets at rates estimated to write off the cost less residual value of each asset over its expected useful life as follows:

Property	Over 25 years
Plant & Equipment	25% reducing balance
Fixtures & Fittings	25% reducing balance

(e) Stocks

Stocks are valued at the lower of cost and net realisable value.

(f) Taxation

The charity is registered with the Charities Commission and is not subject to taxation on its normal activities.

2 GOVERNANCE COSTS

Administration costs include the following:	2020	2019
	£	£
Depreciation	16,212	16,590
Accountancy services	1,800	1,620

3 WAGES AND SALARIES

	2020	2019
	£	£
Gross wages and salaries	149,360	205,540
Employer's National Insurance Contributions	4,693	11,906
	<u>154,053</u>	<u>217,446</u>

	2020	2019
	£	£
The staff costs incurred in administration of the charity were:		
Wages and Salaries	30,659	33,761

The average number of staff employed during the year was:

Administrative	1	1
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BROADAOK CHILDRENS NURSERY ASSOCIATION
(A company limited by guarantee)
NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 AUGUST 2020

4 TANGIBLE FIXED ASSETS

	Plant & Equipment	Property	Total
	£	£	£
Cost at 1 September 2019	39,215	363,040	402,255
Additions	554	-	554
Disposals	-	-	-
Cost at 31 August 2020	<u>39,769</u>	<u>363,040</u>	<u>402,809</u>
Depreciation at 1 September 2019	33,033	124,140	157,173
Charge for the Year	1,690	14,522	16,212
On Disposals	-	-	-
Depreciation at 31 August 2020	<u>34,723</u>	<u>138,662</u>	<u>173,385</u>
Net Book Value 1 September 2019	<u>6,182</u>	<u>238,900</u>	<u>245,082</u>
Net Book Value 31 August 2020	<u><u>5,046</u></u>	<u><u>224,378</u></u>	<u><u>229,424</u></u>

5 DEBTORS

	2020	2019
	£	£
KMBC funding	-	7,073
Fees due	-	1,602
Prepayments	-	1,087
	<u>-</u>	<u>9,762</u>

6 CREDITORS

	2020	2019
	£	£
Amounts falling due within one year:		
Trade Creditors	-	2,806
Social Security & Other Taxes	2,836	4,774
Accruals	1,680	10,425
	<u>4,516</u>	<u>18,005</u>

BROADAOK CHILDRENS NURSERY ASSOCIATION
(A company limited by guarantee)
NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 AUGUST 2020

7 FUNDS

	2020 £	2020 £	2020 £	2019 £
	<u>Restricted</u>	<u>Unrestricted</u>	<u>Total</u>	<u>Total</u>
Net movement in funds in the financial year	(14,993)	15,203	210	(38,745)
Opening funds as at 01 September 2019	240,775	(1,950)	238,825	277,570
Closing funds as at 31 August 2020	<u>225,782</u>	<u>13,253</u>	<u>239,035</u>	<u>238,825</u>

	Movement of funds			
Analysis of Unrestricted Funds Movement	Balance at 1 Sept 2019	Incoming Resources	Resources Expended	Balance at 31 Aug 2020
General funds	(1,950)	189,422	(174,219)	13,253
	<u>(1,950)</u>	<u>189,422</u>	<u>(174,219)</u>	<u>13,253</u>

	Movement of funds			
Analysis of Restricted Funds Movement	Balance at 1 Sept 2019	Incoming Resources	Resources Expended	Balance at 31 Aug 2020
Food	-	-	-	-
Property	238,900	-	(14,522)	224,378
Plant and equipment	877	-	(220)	657
Fixtures and fittings	998	-	(251)	747
	<u>240,775</u>	<u>-</u>	<u>(14,993)</u>	<u>225,782</u>

Rent, Wages & Food

Restricted funding for management costs and milk have also been completely spent.

Property

The balance will fund future depreciation charges of the property over it's economic life.

Plant and equipment

The balance will fund future depreciation charges of the property over it's economic life.

Fixtures and fittings

The balance will fund future depreciation charges of the property over it's economic life.

	Movement of funds			
Total unrestricted and restricted fund movements	Balance at 1 Sept 2019	Incoming Resources	Resources Expended	Balance at 31 Aug 2020
	238,825	189,422	(189,212)	239,035
	<u>238,825</u>	<u>189,422</u>	<u>(189,212)</u>	<u>239,035</u>

8 TAXATION

The Charity is exempt from taxation on income and gains to the extent that these are applied for charitable purposes only.

9 REMUNERATION/EXPENSES PAID TO TRUSTEES

During the year, there was no remuneration or expenses paid to any of the trustees of the charity.
 (2019: £Nil)