

# Chapelton Community Nursery

Charity number 1011670

A company limited by guarantee number 02704190



## Annual Report and Financial Statements

for the year ended 31 March 2020



West Yorkshire Community Accounting Service

# **Chapelton Community Nursery**

## **Annual Report and Financial Statements for the year ended 31 March 2020**

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**Prepared by West Yorkshire Community Accounting Service**

# Chapeltown Community Nursery

## Trustees' report for the year ended 31 March 2020

### Reference and administrative details of the charity, its trustees and advisors

The trustees during the financial year and up to and including the date the report was approved were:

| Name                                    | Position             | Dates                           |
|---|----------------------|---------------------------------|
| Stuart Hodkinson                        | Chair                |                                 |
| Megan Waugh                             | Vice Chair           | Resigned November 2020          |
| Nicholas Oakshett                       | Treasurer            | Appointed July 2019             |
| Geraldine Montgomerie                   | Company Secretary    | Appointed December 2019         |
| Joanne Kiernan                          |                      | Appointed September 2019        |
| Britta Turner                           |                      | Resigned May 2019               |
| Zoe Riley                               |                      | Resigned May 2019               |
| Ruth Matthews                           |                      | Appointed February 2020         |
| Lisa Labate                             |                      | Appointed March 2020            |
| Nikolai Berkoff                         |                      | Appointed November 2020         |
| Zoe Rosindale                           |                      | Appointed September 2019        |
|   |                      | Resigned February 2020          |
| <b>Charity number</b>                   | 1011670              | Registered in England and Wales |
| <b>Company number</b>                   | 02704190             | Registered in England and Wales |
| <b>Registered and principal address</b> | <b>Bankers</b>       |                                 |
| Reginald Street                         | CAF Bank Ltd         |                                 |
| Chapeltown                              | 25 Kings Hill Avenue |                                 |
| Leeds                                   | Kings Hill           |                                 |
| LS7 3HL                                 | West Malling         |                                 |
|   | Kent ME19 4JQ        |                                 |

### Independent examiner

Simon Bostrom FCIE

### West Yorkshire Community Accounting Service

Stringer House  
34 Lupton Street  
Leeds  
LS10 2QW

### Structure, governance and management

The charity is a company limited by guarantee and was formed on 6 Apr 1992. It is governed by a memorandum and articles of association. The liability of the members in the event of the company being wound up is limited to a sum not exceeding £1.

### Method of recruitment and appointment of trustees

The trustees of the charity are also the directors for the purposes of company law and are appointed by the members at the AGM.

# **Chapeltown Community Nursery**

## **Trustees' report (continued) for the year ended 31 March 2020**

### **Objectives and activities**

#### **The charity's objects**

To promote the physical mental and social well being of children resident in the area of benefit.

#### **The charity's main activities**

Chapeltown Community Nursery is an early years childcare provider for children aged 20 months to 5 years. Apart from providing full day childcare 5 days a week from 8am to 6pm, the Nursery also has on-site catering facilities and outdoor play spaces.

There is also a community room that is available for community use and hire.

We celebrate a diversity of cultural events and faith-based festivals and take children and parents on an annual day trip to Scarborough. However, due to the coronavirus pandemic it was not possible to have a Scarborough trip in 2020.

#### **Public benefit statement**

In setting our objectives and planning our activities our Trustees have given serious consideration to the Charity Commission's general guidance on public benefit.

#### **Achievements and performance**

*Providing high quality, low-cost day care facilities for children from diverse and disadvantaged backgrounds.*

*Providing play opportunities for children including routine outdoors play.*

*Providing stay and play sessions for families.*

#### **Financial review**

The net expenditure for the year was £54,987, including net expenditure of £46,199 on unrestricted funds and net expenditure of £8,788 on restricted funds.

#### **Reserves policy**

The charity's free reserves, excluding fixed assets, at the year end were £23,895.

The charity trustees have not adopted a formal reserves policy.

#### **Covid 19 and going concern**

Whilst the activities of the charity have been adversely affected by the coronavirus pandemic and the charity's free reserves have been reduced during the year, the trustees have carried out a financial assessment of the next 12 months and are satisfied that there are no material uncertainties so significant as to cast doubt over the ability of the charity to continue as a going concern.

# Chapeltown Community Nursery

## Trustees' report (continued) for the year ended 31 March 2020

### Statement of trustees' responsibilities

The trustees (who are also the directors for the purposes of company law) are responsible for preparing the Trustees report and the financial statements in accordance with the applicable law and UK Accounting Standards.

Company law requires the trustees to prepare financial accounts for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for the year. In preparing these financial statements, the trustees are required to:

select suitable accounting policies and apply them consistently;

observe the methods and principles in the Charities SORP;

make judgements and estimates that are reasonable and prudent;

state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;

prepare the accounts on a going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (Charities SORP (FRS102)), and in accordance with the special provisions of the Companies Act 2006 relating to small companies.

Signed on behalf of the board of trustees:

Signed  (Trustee)

Name STUART HOOKINSON

Date 22/01/2021

# **Chapeltown Community Nursery**

## **Trustees' report (continued) for the year ended 31 March 2020**

### **Statement of trustees' responsibilities**

The trustees (who are also the directors for the purposes of company law) are responsible for preparing the Trustees report and the financial statements in accordance with the applicable law and UK Accounting Standards.

Company law requires the trustees to prepare financial accounts for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for the year. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;

- observe the methods and principles in the Charities SORP;

- make judgements and estimates that are reasonable and prudent;

- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;

- prepare the accounts on a going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (Charities SORP (FRS102)), and in accordance with the special provisions of the Companies Act 2006 relating to small companies.

Signed on behalf of the board of trustees:

Signed.....Stuart Hodkinson..... (Trustee)

Date.....22/1/2021.....

# **Chapeltown Community Nursery**

## **Independent examiner's report to the trustees of Chapeltown Community Nursery**

I report to the charity trustees on my examination of the accounts of the charitable company for the year ended 31 March 2020, which are set out on pages 6 to 11.

### **Responsibilities and basis of report**

As the charity's trustees of the charitable 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 charitable 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 ('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 have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the 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 requirement 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 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.

Signed: .....Simon Bostrom.....

Relevant professional qualification or body: FCIE

Date: .....25/1/2021.....

### **West Yorkshire Community Accounting Service**

Stringer House  
34 Lupton Street  
Leeds  
LS10 2QW

# **Chapelton Community Nursery**

## **Independent examiner's report to the trustees of Chapelton Community Nursery**

I report to the charity trustees on my examination of the accounts of the charitable company for the year ended 31 March 2020, which are set out on pages 6 to 11.

### **Responsibilities and basis of report**

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- 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 requirement 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 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.

Signed: 

Name: Simon Bostrom

Relevant professional qualification or body: FCIE

Date: .....25/1/2021.....

### **West Yorkshire Community Accounting Service**

Stringer House  
34 Lupton Street  
Leeds  
LS10 2QW



**Chapeltown Community Nursery**  
**Statement of Financial Activities**  
**(including summary income and expenditure account)**  
**for the year ended 31 March 2020**

|                                      | Notes | 2020<br>Unrestricted<br>funds<br>£ | 2020<br>Restricted<br>funds<br>£ | 2020<br>Total<br>funds<br>£ | 2019<br>Total<br>funds<br>£ |
|--------------------------------------|-------|------------------------------------|----------------------------------|-----------------------------|-----------------------------|
| <b>Income from:</b>                  |       |                                    |                                  |                             |                             |
| Grants and donations                 | (2)   | 83,864                             | -                                | 83,864                      | 93,981                      |
| Fee income                           |       | 66,152                             | -                                | 66,152                      | 91,328                      |
| Other earned income                  |       | 3,197                              | -                                | 3,197                       | 2,542                       |
| Bank interest                        |       | 163                                | -                                | 163                         | 92                          |
| <b>Total income</b>                  |       | <b>153,376</b>                     | <b>-</b>                         | <b>153,376</b>              | <b>187,943</b>              |
| <b>Expenditure on:</b>               |       |                                    |                                  |                             |                             |
| Salaries NI and pensions             | (3)   | 150,623                            | -                                | 150,623                     | 152,536                     |
| Payroll charges                      |       | 1,189                              | -                                | 1,189                       | -                           |
| Agency staff                         |       | 19,771                             | -                                | 19,771                      | 3,585                       |
| Staff travel                         |       | 93                                 | -                                | 93                          | 169                         |
| Staff training                       |       | 1,404                              | -                                | 1,404                       | 570                         |
| Food and subsistence                 |       | 5,176                              | -                                | 5,176                       | 5,648                       |
| Toys and materials                   |       | 826                                | 3,611                            | 4,437                       | 1,302                       |
| Trips and activities                 |       | 86                                 | -                                | 86                          | 227                         |
| Photography                          |       | 86                                 | -                                | 86                          | 34                          |
| Advertising and publicity            |       | 80                                 | -                                | 80                          | 240                         |
| Memberships and subscriptions        |       | 656                                | -                                | 656                         | 648                         |
| Rates and insurance                  |       | 3,464                              | -                                | 3,464                       | 3,726                       |
| Heat and light                       |       | 6,926                              | -                                | 6,926                       | 5,389                       |
| Cleaning and waste                   |       | 2,210                              | 282                              | 2,492                       | 459                         |
| Security and fire protection         |       | 1,225                              | -                                | 1,225                       | 637                         |
| Repairs and maintenance              |       | 60                                 | 4,895                            | 4,955                       | 3,741                       |
| Office costs                         |       | 1,168                              | -                                | 1,168                       | 817                         |
| Phone, internet and website          |       | 1,333                              | -                                | 1,333                       | 1,467                       |
| Independent examination              |       | 660                                | -                                | 660                         | 660                         |
| Legal and professional fees          |       | 1,980                              | -                                | 1,980                       | -                           |
| Bank charges                         |       | 76                                 | -                                | 76                          | 60                          |
| Depreciation                         |       | 483                                | -                                | 483                         | 643                         |
| <b>Total expenditure</b>             |       | <b>199,575</b>                     | <b>8,788</b>                     | <b>208,363</b>              | <b>182,558</b>              |
| <b>Net income / (expenditure)</b>    |       | <b>(46,199)</b>                    | <b>(8,788)</b>                   | <b>(54,987)</b>             | <b>5,385</b>                |
| <b>Fund balances brought forward</b> |       | <b>71,541</b>                      | <b>9,785</b>                     | <b>81,326</b>               | <b>75,941</b>               |
| <b>Fund balances carried forward</b> | (4)   | <b>25,342</b>                      | <b>997</b>                       | <b>26,339</b>               | <b>81,326</b>               |

All incoming resources and resources expended derive from continuing activities.

# Chapeltown Community Nursery

## Balance sheet

as at 31 March 2020

|  | 2020          | 2020       | 2020          | 2019          |
|--|---------------|------------|---------------|---------------|
|  | Unrestricted  | Restricted | Total         | Total         |
|  | £             | £          | £             | £             |
| <b>Fixed assets</b>                        |               |            |               |               |
| Tangible assets                            | (5) 1,447     | -          | 1,447         | 1,930         |
| <b>Total fixed assets</b>                  | <u>1,447</u>  | <u>-</u>   | <u>1,447</u>  | <u>1,930</u>  |
| <b>Current assets</b>                      |               |            |               |               |
| Debtors and prepayments                    | (6) 2,342     | -          | 2,342         | 819           |
| Cash at bank and in hand                   | (7) 22,213    | 997        | 23,210        | 79,661        |
| <b>Total current assets</b>                | <u>24,555</u> | <u>997</u> | <u>25,552</u> | <u>80,480</u> |
| <b>Current liabilities:</b>                |               |            |               |               |
| <b>amounts falling due within one year</b> |               |            |               |               |
| Creditors and accruals                     | (8) 660       | -          | 660           | 1,084         |
| <b>Total current liabilities</b>           | <u>660</u>    | <u>-</u>   | <u>660</u>    | <u>1,084</u>  |
| <b>Net current assets / (liabilities)</b>  | <u>23,895</u> | <u>997</u> | <u>24,892</u> | <u>79,396</u> |
| <b>Net assets</b>                          | <u>25,342</u> | <u>997</u> | <u>26,339</u> | <u>81,326</u> |
| <b>Funds</b>                               |               |            |               |               |
| Unrestricted funds                         | 25,342        | -          | 25,342        | 71,541        |
| Restricted funds                           | -             | 997        | 997           | 9,785         |
| <b>Total funds</b>                         | <u>25,342</u> | <u>997</u> | <u>26,339</u> | <u>81,326</u> |

For the year ending 31 March 2020 the charitable 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 charitable company to obtain an audit of its accounts for the year in question in accordance with section 476. The trustees (who also the directors for the purposes of company law) 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 companies subject to the small companies' regime and with FRS 102 (effective January 2019).

The financial statements were approved by the board of trustees on

Date: .....22/1/2021.....

Signed: .....Stuart Hodgkinson.....

(Trustee)

# Chapeltown Community Nursery

## Balance sheet

as at 31 March 2020

|  | 2020          | 2020       | 2020          | 2019          |
|--|---------------|------------|---------------|---------------|
|  | Unrestricted  | Restricted | Total         | Total         |
|  | £             | £          | £             | £             |
| <b>Fixed assets</b>                        |               |            |               |               |
| Tangible assets                            | (5) 1,447     | -          | 1,447         | 1,930         |
| <b>Total fixed assets</b>                  | <u>1,447</u>  | <u>-</u>   | <u>1,447</u>  | <u>1,930</u>  |
| <b>Current assets</b>                      |               |            |               |               |
| Debtors and prepayments                    | (6) 2,342     | -          | 2,342         | 819           |
| Cash at bank and in hand                   | (7) 22,213    | 997        | 23,210        | 79,661        |
| <b>Total current assets</b>                | <u>24,555</u> | <u>997</u> | <u>25,552</u> | <u>80,480</u> |
| <b>Current liabilities:</b>                |               |            |               |               |
| <b>amounts falling due within one year</b> |               |            |               |               |
| Creditors and accruals                     | (8) 660       | -          | 660           | 1,084         |
| <b>Total current liabilities</b>           | <u>660</u>    | <u>-</u>   | <u>660</u>    | <u>1,084</u>  |
| <b>Net current assets / (liabilities)</b>  | <u>23,895</u> | <u>997</u> | <u>24,892</u> | <u>79,396</u> |
| <b>Net assets</b>                          | <u>25,342</u> | <u>997</u> | <u>26,339</u> | <u>81,326</u> |
| <b>Funds</b>                               |               |            |               |               |
| Unrestricted funds                         | 25,342        | -          | 25,342        | 71,541        |
| Restricted funds                           | -             | 997        | 997           | 9,785         |
| <b>Total funds</b>                         | <u>25,342</u> | <u>997</u> | <u>26,339</u> | <u>81,326</u> |

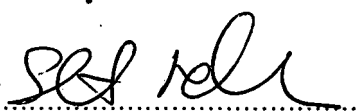
For the year ending 31 March 2020 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476. The trustees (who also the directors for the purposes of company law) 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 companies subject to the small companies' regime and with FRS 102 (effective January 2019).

The financial statements were approved by the board of trustees on

Date: 22/01/2021

Signed: 

(Trustee)

Name: STUART HODKINSON

# **Chapeltown Community Nursery**

## **Notes to the accounts**

### **for the year ended 31 March 2020**

#### **1 Accounting policies**

##### **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 financial statements 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) (effective 1 January 2019) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

There has been no change to the accounting policies since last year.

No changes have been made to the accounts for previous years.

##### **Going concern**

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

##### **Incoming resources**

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

##### **Grants and donations**

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

##### **Expenditure and liabilities**

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

##### **Taxation**

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

##### **Tangible fixed assets**

Tangible fixed assets are capitalised and included at cost including any incidental expenses of acquisition. Gifted assets are shown at the value to the charity on receipt.

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a reducing balance basis over their expected useful economic lives as follows:

Equipment: 25%

##### **Pensions**

The charity operates a defined contribution scheme for the benefit of its employees. The costs of contributions are recognised in the year they are payable.

##### **Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

**Chapeltown Community Nursery**  
**Notes to the accounts continued**  
**for the year ended 31 March 2020**

| 2 Grants and donations          | 2020<br>Unrestricted<br>funds<br>£ | 2020<br>Restricted<br>funds<br>£ | 2020<br>Total<br>funds<br>£ | 2019<br>Total<br>funds<br>£ |
|---------------------------------|------------------------------------|----------------------------------|-----------------------------|-----------------------------|
| Nursery Education Grant         | 74,791                             | -                                | 74,791                      | 74,265                      |
| Deprivation uplift              | 5,746                              | -                                | 5,746                       | 7,150                       |
| Milk subsidy                    | 899                                | -                                | 899                         | 1,092                       |
| National Lottery Community Fund | -                                  | -                                | -                           | 10,000                      |
| Donations                       | 2,428                              | -                                | 2,428                       | 1,474                       |
|                                 | <u>83,864</u>                      | <u>-</u>                         | <u>83,864</u>               | <u>93,981</u>               |

| 3 Staff costs and numbers | 2020<br>£      | 2019<br>£      |
|---------------------------|----------------|----------------|
| Gross salaries            | 140,978        | 143,638        |
| Social security costs     | 6,559          | 5,309          |
| Pensions                  | 3,086          | 3,589          |
|                           | <u>150,623</u> | <u>152,536</u> |

The average number employees during the year was 6.3, being an average of 4.8 full time equivalent (2019: 10, 7.4 FTE). There were no employees with emoluments above £60,000.

| Defined contribution pension scheme             | 2020<br>£ | 2019<br>£ |
|---|-----------|-----------|
| Costs of the scheme to the charity for the year | 3,086     | 3,589     |

| 4 Restricted funds | Balance b/f<br>£ | Incoming<br>£ | Outgoing<br>£ | Transfers<br>£ | Balance c/f<br>£ |
|--------------------|------------------|---------------|---------------|----------------|------------------|
| National Lottery   | 9,785            | -             | 8,788         | -              | 997              |
|                    | <u>9,785</u>     | <u>-</u>      | <u>8,788</u>  | <u>-</u>       | <u>997</u>       |

| Fund name        | Purpose of restriction   |
|------------------|--|
| National Lottery | For the making space project to fund a new baby room and associated improvements to the nursery. |

| 5 Tangible assets     | Equipment<br>£ | Total<br>£    |
|-----------------------|----------------|---------------|
| <b>Cost</b>           |                |               |
| At 1 April 2019       | 31,734         | 31,734        |
| Additions             | -              | -             |
| At 31 March 2020      | <u>31,734</u>  | <u>31,734</u> |
| <b>Depreciation</b>   |                |               |
| At 1 April 2019       | 29,804         | 29,804        |
| Charge for year       | 483            | 483           |
| At 31 March 2020      | <u>30,287</u>  | <u>30,287</u> |
| <b>Net book value</b> |                |               |
| At 31 March 2020      | <u>1,447</u>   | <u>1,447</u>  |
| At 31 March 2019      | <u>1,930</u>   | <u>1,930</u>  |

**Chapeltown Community Nursery**  
**Notes to the accounts continued**  
**for the year ended 31 March 2020**

| <b>6 Debtors and prepayments</b> | 2020         | 2019       |
|----------------------------------|--------------|------------|
|                                  | £            | £          |
| Debtors                          | 1,521        | 819        |
| Prepayments                      | 821          | -          |
|                                  | <u>2,342</u> | <u>819</u> |

| <b>7 Cash at bank and in hand</b> | 2020          | 2019          |
|-----------------------------------|---------------|---------------|
|                                   | £             | £             |
| Cash at bank                      | 23,132        | 79,646        |
| Cash in hand                      | 78            | 15            |
|                                   | <u>23,210</u> | <u>79,661</u> |

| <b>8 Creditors and accruals</b> | 2020       | 2019         |
|---------------------------------|------------|--------------|
|                                 | £          | £            |
| Creditors                       | -          | 424          |
| Accruals                        | 660        | 660          |
|                                 | <u>660</u> | <u>1,084</u> |

**9 Related party transactions**

**Trustee expenses**

No trustee received any expenses during this year or the previous year.

**Trustee remuneration and benefits**

No trustee received any remuneration or benefit during this or the previous year.

**Remuneration and benefits received by key management personnel**

The key management personnel of the charity comprises the Nursery Manager only. The total employee benefits of the key management personnel of the charity were £20,485 (2019: £27,806).

No trustee received any remuneration or benefit in this capacity during this or the previous year.

# Chapeltown Community Nursery

## Statement of Financial Activities including comparatives for all funds (including summary income and expenditure account) for the year ended 31 March 2020

|                                      | 2020<br>Unrestricted<br>funds<br>£ | 2019<br>Unrestricted<br>funds<br>£ | 2020<br>Restricted<br>funds<br>£ | 2019<br>Restricted<br>funds<br>£ | 2020<br>Total<br>funds<br>£ | 2019<br>Total<br>funds<br>£ |
|--------------------------------------|------------------------------------|------------------------------------|----------------------------------|----------------------------------|-----------------------------|-----------------------------|
| <b>Income</b>                        |                                    |                                    |                                  |                                  |                             |                             |
| Grants and donations                 | 83,864                             | 83,981                             | -                                | 10,000                           | 83,864                      | 93,981                      |
| Fee income                           | 66,152                             | 91,328                             | -                                | -                                | 66,152                      | 91,328                      |
| Other earned income                  | 3,197                              | 2,542                              | -                                | -                                | 3,197                       | 2,542                       |
| Bank interest                        | 163                                | 92                                 | -                                | -                                | 163                         | 92                          |
| <b>Total income</b>                  | <b>153,376</b>                     | <b>177,943</b>                     | <b>-</b>                         | <b>10,000</b>                    | <b>153,376</b>              | <b>187,943</b>              |
| <b>Expenditure</b>                   |                                    |                                    |                                  |                                  |                             |                             |
| Salaries NI and pensions             | 150,623                            | 152,536                            | -                                | -                                | 150,623                     | 152,536                     |
| Payroll charges                      | 1,189                              | -                                  | -                                | -                                | 1,189                       | -                           |
| Agency staff                         | 19,771                             | 3,585                              | -                                | -                                | 19,771                      | 3,585                       |
| Staff travel                         | 93                                 | 169                                | -                                | -                                | 93                          | 169                         |
| Staff training                       | 1,404                              | 570                                | -                                | -                                | 1,404                       | 570                         |
| Food and subsistence                 | 5,176                              | 5,648                              | -                                | -                                | 5,176                       | 5,648                       |
| Toys and materials                   | 826                                | 1,187                              | 3,611                            | 115                              | 4,437                       | 1,302                       |
| Trips and activities                 | 86                                 | 227                                | -                                | -                                | 86                          | 227                         |
| Photography                          | 86                                 | 34                                 | -                                | -                                | 86                          | 34                          |
| Advertising and publicity            | 80                                 | 140                                | -                                | 100                              | 80                          | 240                         |
| Memberships and subscriptions        | 656                                | 648                                | -                                | -                                | 656                         | 648                         |
| Rates and insurance                  | 3,464                              | 3,726                              | -                                | -                                | 3,464                       | 3,726                       |
| Heat and light                       | 6,926                              | 5,389                              | -                                | -                                | 6,926                       | 5,389                       |
| Cleaning and waste                   | 2,210                              | 459                                | 282                              | -                                | 2,492                       | 459                         |
| Security and fire protection         | 1,225                              | 637                                | -                                | -                                | 1,225                       | 637                         |
| Repairs and maintenance              | 60                                 | 3,741                              | 4,895                            | -                                | 4,955                       | 3,741                       |
| Office costs                         | 1,168                              | 817                                | -                                | -                                | 1,168                       | 817                         |
| Phone, internet and website          | 1,333                              | 1,467                              | -                                | -                                | 1,333                       | 1,467                       |
| Independent examination              | 660                                | 660                                | -                                | -                                | 660                         | 660                         |
| Legal and professional fees          | 1,980                              | -                                  | -                                | -                                | 1,980                       | -                           |
| Bank charges                         | 76                                 | 60                                 | -                                | -                                | 76                          | 60                          |
| Depreciation                         | 483                                | 643                                | -                                | -                                | 483                         | 643                         |
| <b>Total expenditure</b>             | <b>199,575</b>                     | <b>182,343</b>                     | <b>8,788</b>                     | <b>215</b>                       | <b>208,363</b>              | <b>182,558</b>              |
| <b>Net income / (expenditure)</b>    | <b>(46,199)</b>                    | <b>(4,400)</b>                     | <b>(8,788)</b>                   | <b>9,785</b>                     | <b>(54,987)</b>             | <b>5,385</b>                |
| <b>Fund balances brought forward</b> | <b>71,541</b>                      | <b>75,941</b>                      | <b>9,785</b>                     | <b>-</b>                         | <b>81,326</b>               | <b>75,941</b>               |
| <b>Fund balances carried forward</b> | <b>25,342</b>                      | <b>71,541</b>                      | <b>997</b>                       | <b>9,785</b>                     | <b>26,339</b>               | <b>81,326</b>               |