

**KIMBOLTON NURSERY GROUP****STATEMENT OF ACCOUNT****FOR THE YEAR TO 31ST DECEMBER 2022**

	<u>2022</u>	<u>2022</u>	<u>2021</u>	<u>2021</u>
	£	£	£	£
<b>REVENUES</b>				
FEES - Parents/guardians' contributions	21779.00		18564.97	
Herefordshire Council	58257.07		62218.88	
Toddler's income	<u>0</u>		<u>0</u>	
		80036.07		80783.85
OTHER INCOME -				
Grants received	0		900	
Fundraising including commission on photographs	123.28		0	
Bank interest received	0		0	
Donations	<u>0</u>		<u>100</u>	
		123.28		1000
<b>TOTAL REVENUES</b>		<u>80159.35</u>		<u>81783.85</u>
<b>EXPENSES</b>				
Wages & Training	69507.85		60860.76	
Materials & equipment	6383.4		7885.29	
New shed/laptop etc	826.79		369	
Rent - Herefordshire Council	600		300	
Professional Fees	1360.13		1430	
Insurance	454.78		361.59	
Misc Costs	138		0	
Trips (net cost)	94.05		0	
Telephone - Hereford Council	0		100	
Subscriptions	48		85	
Maintenance/repairs	505.98		0	
Breakfast Club/childcare	0		0	
Sundries	<u>0</u>		<u>0</u>	
<b>TOTAL EXPENSES</b>		<u>79918.98</u>		<u>71391.64</u>
<b>NET SURPLUS/(DEFICIT)</b>		240.37		10392.21
<b>NURSERY FUNDS AT START OF YEAR</b>		71020.55		60628.34
		<u>£ 71,260.92</u>		<u>£ 71,020.55</u>
<b>REPRESENTED BY:-</b>				
DEBTORS		0		0
NATIONWIDE SAVINGS ACCOUNT		0		0
LLOYDS TSB CURRENT ACCOUNT		71342.53		71787.79
PETTY CASH		<u>168.39</u>		<u>30.32</u>
		71510.92		71818.11
LESS: CREDITORS		-250		-797.56
		<u>£ 71,260.92</u>		<u>£ 71,020.55</u>

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022  
FOR  
KIMBOLTON NURSERY GROUP**

Cole & Co  
4 The Sheepcote  
Monks Orchard  
Lumber Lane, Lugwardine  
Hereford  
Herefordshire  
HR1 4AG

**KIMBOLTON NURSERY GROUP**

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FOR THE YEAR ENDED 31 DECEMBER 2022**

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**KIMBOLTON NURSERY GROUP**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2022**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2022. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

1055842

**Principal address**

St James Nursery Group  
Kimbolton  
Leominster  
HR6 0HQ

**Trustees**

**Independent examiner**

Cole & Co  
4 The Sheepcote  
Monks Orchard  
Lumber Lane, Lugwardine  
Hereford  
Herefordshire  
HR1 4AG

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

**Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Approved by order of the board of trustees on ..... and signed on its behalf by:

.....  
Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
KIMBOLTON NURSERY GROUP**

I report on the accounts for the year ended 31 December 2022, which are set out on pages three to seven.

**Responsibilities and basis of report**

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I have examined your charity's accounts as required under section 145 of the Charities Act 2011 ('the 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.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. that accounting records were not kept as required by section 130 of the Act; or
2. that the accounts do not accord with those records; or
3. that the accounts do not comply with the accounting requirements of the Act; or
4. that there is further information needed for a proper understanding of the accounts.

**Independent examiner's statement**

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission I have found no matters that require drawing to your attention.

Michael Cole  
Cole & Co  
4 The Sheepcote  
Monks Orchard  
Lumber Lane, Lugwardine  
Hereford  
Herefordshire  
HR1 4AG

Date: .....

**KIMBOLTON NURSERY GROUP**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2022**

		<b>2022</b>	<b>2021</b>
		<b>Unrestricted</b>	<b>Total</b>
		<b>fund</b>	<b>funds</b>
		<b>£</b>	<b>£</b>
<b>INCOMING RESOURCES</b>	Notes		
<b>Incoming resources from generated funds</b>			
Voluntary income		80,159	81,785
<b>RESOURCES EXPENDED</b>			
<b>Costs of generating funds</b>			
Costs of generating voluntary income	2	72,176	62,077
Fundraising trading: cost of goods sold and other costs		6,383	7,885
<b>Governance costs</b>		1,360	1,430
		<hr/>	<hr/>
<b>Total resources expended</b>		79,919	71,392
		<hr/>	<hr/>
<b>NET INCOMING RESOURCES</b>		240	10,393
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>		71,021	60,628
		<hr/>	<hr/>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>71,261</u>	<u>71,021</u>

The notes form part of these financial statements

**KIMBOLTON NURSERY GROUP**

**BALANCE SHEET  
AT 31 DECEMBER 2022**

	Notes	2022 Unrestricted fund £	2021 Total funds £
<b>CURRENT ASSETS</b>			
Cash at bank and in hand		71,511	71,818
<b>CREDITORS</b>			
Amounts falling due within one year	5	(250)	(797)
<b>NET CURRENT ASSETS</b>		<u>71,261</u>	<u>71,021</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		71,261	71,021
<b>NET ASSETS</b>		<u>71,261</u>	<u>71,021</u>
<b>FUNDS</b>	6		
Unrestricted funds		<u>71,261</u>	<u>71,021</u>
<b>TOTAL FUNDS</b>		<u>71,261</u>	<u>71,021</u>

The financial statements were approved by the Board of Trustees on ..... and were signed on its behalf by:

.....  
Trustee

## KIMBOLTON NURSERY GROUP

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

#### 1. ACCOUNTING POLICIES

##### ACCOUNTING CONVENTION

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Charities Act 2011 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

##### INCOMING RESOURCES

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

##### RESOURCES EXPENDED

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

##### TAXATION

The charity is exempt from tax on its charitable activities.

##### FUND ACCOUNTING

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

##### HIRE PURCHASE AND LEASING COMMITMENTS

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

#### 2. COSTS OF GENERATING VOLUNTARY INCOME

	2022	2021
	£	£
Staff costs	69,508	60,861
Rent	600	300
Insurance	455	362
Telephone	-	100
Sundries	280	85
Support costs	1,333	369
	<u>72,176</u>	<u>62,077</u>

#### 3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2022 nor for the year ended 31 December 2021.

##### TRUSTEES' EXPENSES

There were no trustees' expenses paid for the year ended 31 December 2022 nor for the year ended 31 December 2021.

**KIMBOLTON NURSERY GROUP**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 DECEMBER 2022**

**4. STAFF COSTS**

	2022	2021
	£	£
Wages and salaries	69,508	60,861

The average monthly number of employees during the year was as follows:

2022	2021
-	-

No employees received emoluments in excess of £60,000.

**5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2022	2021
	£	£
Other creditors	250	797

**6. MOVEMENT IN FUNDS**

	At 1.1.22	Net movement in funds	At 31.12.22
	£	£	£
<b>Unrestricted funds</b>			
General fund	71,021	240	71,261
<b>TOTAL FUNDS</b>	71,021	240	71,261

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	80,159	(79,919)	240
<b>TOTAL FUNDS</b>	80,159	(79,919)	240

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 DECEMBER 2022

6. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.21 £	Net movement in funds £	At 31.12.21 £
<b>Unrestricted Funds</b>			
General fund	60,628	10,393	71,021
	<u>        </u>	<u>        </u>	<u>        </u>
<b>TOTAL FUNDS</b>	<u>60,628</u>	<u>10,393</u>	<u>71,021</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	81,785	(71,392)	10,393
	<u>        </u>	<u>        </u>	<u>        </u>
<b>TOTAL FUNDS</b>	<u>81,785</u>	<u>(71,392)</u>	<u>10,393</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.21 £	Net movement in funds £	At 31.12.22 £
<b>Unrestricted funds</b>			
General fund	60,628	10,633	71,261
	<u>        </u>	<u>        </u>	<u>        </u>
<b>TOTAL FUNDS</b>	<u>60,628</u>	<u>10,633</u>	<u>71,261</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	161,944	(151,311)	10,633
	<u>        </u>	<u>        </u>	<u>        </u>
<b>TOTAL FUNDS</b>	<u>161,944</u>	<u>(151,311)</u>	<u>10,633</u>

**KIMBOLTON NURSERY GROUP****DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2022**

	2022	2021
	£	£
<b>INCOMING RESOURCES</b>		
<b>Voluntary income</b>		
Donations	-	100
Grants	58,257	63,119
Fundraising	123	-
Parents/guardians contribution	21,779	18,566
	<hr/>	<hr/>
	80,159	81,785
	<hr/>	<hr/>
<b>Total incoming resources</b>	80,159	81,785
 <b>RESOURCES EXPENDED</b>		
<b>Costs of generating voluntary income</b>		
Wages	69,508	60,861
Rent	600	300
Insurance	455	362
Telephone	-	100
Sundries	280	85
	<hr/>	<hr/>
	70,843	61,708
 <b>Fundraising trading: cost of goods sold and other costs</b>		
Materials and equipment	6,383	7,885
 <b>Governance costs</b>		
Accountancy and bookkeeping	1,360	1,430
 <b>Support costs</b>		
<b>Information technology</b>		
Repairs and renewals	1,333	369
	<hr/>	<hr/>
<b>Total resources expended</b>	79,919	71,392
	<hr/>	<hr/>
<b>Net income</b>	240	10,393
	<hr/> <hr/>	<hr/> <hr/>

This page does not form part of the statutory financial statements

Kimbolton Nursery Group  
Kimbolton  
Leominster  
Herefordshire  
HR6 0HQ

20<sup>th</sup> October 2023

**KIMBOLTON NURSERY GROUP, CHARITY NO 1055842**

**EXAMINERS REPORT**

I have examined the books and records of the Nursery Group for the year ending 31<sup>st</sup> December 2022 and confirm that the accounts are in accordance with those books and records and represent a true and fair view of the income and expenditure for the year.



Michael Cole FCCA  
**COLE & CO**

**KIMBOLTON NURSERY GROUP****STATEMENT OF ACCOUNT****FOR THE YEAR TO 31ST DECEMBER 2022**

	<u>2022</u>	<u>2022</u>	<u>2021</u>	<u>2021</u>
	£	£	£	£
<b>REVENUES</b>				
FEES - Parents/guardians' contributions	21779.00		18564.97	
Herefordshire Council	58257.07		62218.88	
Toddler's income	0		0	
	<hr/>	80036.07	<hr/>	80783.85
<b>OTHER INCOME -</b>				
Grants received	0		900	
Fundraising including commission on photographs	123.28		0	
Bank interest received	0		0	
Donations	0		100	
	<hr/>	123.28	<hr/>	1000
<b>TOTAL REVENUES</b>		<hr/> <b>80159.35</b>		<hr/> <b>81783.85</b>
<b>EXPENSES</b>				
Wages & Training	69507.85		60860.76	
Materials & equipment	6383.4		7885.29	
New shed/laptop etc	826.79		369	
Rent - Herefordshire Council	600		300	
Professional Fees	1360.13		1430	
Insurance	454.78		381.59	
Misc Costs	138		0	
Trips (net cost)	94.05		0	
Telephone - Hereford Council	0		100	
Subscriptions	48		85	
Maintenance/repairs	505.98		0	
Breakfast Club/childcare	0		0	
Sundries	0		0	
	<hr/>	79918.98	<hr/>	71391.64
<b>TOTAL EXPENSES</b>		<hr/> <b>79918.98</b>		<hr/> <b>71391.64</b>
<b>NET SURPLUS/(DEFICIT)</b>		<b>240.37</b>		<b>10392.21</b>
<b>NURSERY FUNDS AT START OF YEAR</b>		<b>71020.55</b>		<b>60628.34</b>
		<hr/> <b>£71,260.92</b>		<hr/> <b>£71,020.55</b>
<b>REPRESENTED BY:-</b>				
DEBTORS		0		0
NATIONWIDE SAVINGS ACCOUNT		0		0
LLOYDS TSB CURRENT ACCOUNT		71342.53		71787.79
PETTY CASH		168.39		30.32
		<hr/>		<hr/>
LESS: CREDITORS		71510.92		71818.11
		-250		-797.56
		<hr/> <b>£71,260.92</b>		<hr/> <b>£71,020.55</b>