

**Service Non Public Funds Final Accounts,
Managing Trustee's Report, Internal Audit**

Army Form N1514
(Rev 11/09)

**Board Report and Independent Examiner's Report (SORP 2005 compliant)
Regimental Accountant Scheme**

Unit Royal Military Academy Sandhurst

Address Camberley, Surrey, GU15 4PQ.

In respect of the **Sandhurst Station Nursery**

Fund/Charity

Charity Commission/Regulator registered number: **1063170**

For the period 1 June 2020 to 31 May 2021
from

Managing Trustee(s) during the period:

From	1 Jun 2020	to	31 Nov 2020	Name	Lt Col CR Boryer MBE RGR
From	1 Dec 2020	to	31 May 2021	Name	Lt Col S Hull RLC

Fund Manager(s) during the period:

From	1 Jun 2020	to	31 May 2021	Name	Mr C Jackman
From		to		Name	

Internal Auditor(s) during the period:

From	1 Jun 2020	to	31 May 2021	Name	WO1(SSM) D Cochrane AGC(SPS)
From		to		Name	

Associate Auditor(s) during the period:

Associate Auditor	
Associate Auditor	

Regimental Accountant(s) during the period:

From	1 Jun 2020	to	31 Aug 2020	Name	SSgt CB Faires AGC(SPS)
From	1 Sep 2020	to	31 May 2021	Name	SSgt R Gurung GSPS

Notes to the Accounts (Paras 2 to 12 are to be completed by all funds which have a gross income of £100K or over and those funds already registered with the Charity Regulator, all other funds are to complete Paras 6 and 7 and the declarations at Para 12):

1. Principal Accounting Policies

a. Accounting Convention. The financial statements are prepared under the historical cost convention as modified by the inclusion of investments at market value and in accordance with applicable accounting standards. In preparing the financial statements the charity follows best practice as set out in the Statement of Recommended Practice 'Accounting and Reporting by Charities' (SORP) 2005 (<http://www.charitycommission.gov.uk/investigations/sorp/sorp05docs.asp>)

b. Incoming Resources. Income is recognised in the period in which the charity is entitled to receipt, and the amount can be measured with reasonable certainty. Grants from other agencies including donations and other income from activities are in furtherance of the charity's objects and are part of the general funds of the charity. A restricted fund is only recognised where this is an agreed and explicit condition of the grant or donor.

c. Intangible Income. Due to the close collaborative relationship and the manner in which the charity's activities compliment those of the Army, intangible income, reflected in time and use of premises is not quantifiable or measurable and so is not recognised in the accounts.

d. Resources Expended and Basis of Allocation of Costs. Expenditure is included when incurred or exceptionally where a commitment is made which requires an accrual when payment is to be made in the subsequent accounting period. Similarly, where prepayments are made in recognition of commitments falling due in a subsequent accounting period, the appropriate credit is entered in the accounts and reversed the following year. Grants payable are included in the SOFA when approved by the Managing Trustee. Expenditure is recognised in the period in which it is incurred. The majority of costs are directly attributable to specific activities. Irrecoverable VAT is charged to the activity for which it was incurred.

e. Governance Costs. Governance costs are the costs of professional advice, holding trustee meetings or committee meetings associated with decision making, any fee for audit or independent examination and any fee incurred in the preparation, statutory filing, printing or copying of the annual report and accounts.

f. Capitalisation and Depreciation of Tangible Fixed Assets. All assets having a purchase value of more than £500 are capitalised. The cost of tangible fixed assets are written off by equal annual instalments over their expected useful lives using the following methods of depreciation:

Furniture, fixtures and equipment -	Straight Line over a period of 2 – 10 years.
Motor vehicles -	Straight Line over a period of 2 – 10 years.

Assets with a life of more than one year but with a purchase value of below £500 are included within the inventory but the cost is written off in the year it is incurred and is not depreciated over the useful life of the asset. Where the asset is depreciated over a period of more than 10 years, details of the item and period are to be provided following the notes on page 14.

- g. Fixed Asset Investments. Fixed asset investments are included at market value at the balance sheet date. Any gain or loss on revaluation is shown in the Statement of Financial Activities (SOFA).
- h. Stocks. Purchased stocks are valued at the lower cost or net realisable value making due allowance for any obsolete or slow-moving items.
- i. Funds Accounting. Funds held by the charity are:
- (1) General Purpose/Unrestricted /Designated Funds. These are funds that can be used in accordance with the charitable objects at the discretion of the Managing Trustee. Designated funds are unrestricted funds which have been allocated/earmarked for a particular purpose by the Managing Trustee and are to be declared in the Managing Trustees comments in accordance with Para 12 to these notes stating what they are intended to be used for and when.
 - (2) Endowment Funds. Endowment funds are those investments and other gifts accepted by the unit, the capital sum or property being held in perpetuity and the income only being available for charitable use.
 - (3) Restricted Funds. These are funds that 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 to be included in the notes to the accounts.
- j. Heritage Assets. In the course of the unit's history, the charity may have acquired gifts, memorabilia, regalia, silverware, antiques and other historical artefacts in the course of distinguished military service in service of the Crown. The value of these pieces is in large part derived from their close association with Regimental history which precludes the use of conventional valuation techniques being applied. Whilst the objects of the charity do not specifically include preservation and conservation, the pieces represent an essential element of celebrating the unit's history and foster esprit-de-corps. Consequently the Managing Trustee considers the charity to hold heritage assets both for functional use and as an element of national history on behalf of the nation. Heritage assets acquired prior to 1 Apr 06 are therefore not capitalised on the balance sheet but a description of those assets is disclosed as part of the notes to the accounts. Heritage assets acquired after 1 Apr 06 where the purchase price is known and which exceed £500.00 are included in the balance sheet at acquisition value but are not depreciated.
- k. Other Costs. Other costs are those costs not incurred in the undertaking of charitable activity in furtherance of the objects of the charity, i.e. the provision of facilities, recreational programmes or activities in furtherance of military efficiency. They are also costs incurred in the making of grants and donations, in the costs of generating funds, i.e. the costs incurred in trading or fundraising undertaken by the charity, or in governance costs.

5. Total Value of Investments by Category

	Value (£)
Carrying value (market value) at beginning of year	
Add additions to investments at cost (investments purchased)	
Less disposals at carrying value (investments sold)	
Add/(deduct) net gain/(loss) on revaluation (gain/loss at end of accounting period/audit)	
Carrying value (market value) at end of year	Nil

Breakdown of Market Values at

Year End	GPF/ Unrestricted	Restricted	Endowment	Total value	Income during year
	Value (£)	Value (£)	Value (£)	Value (£)	Value (£)
Investment properties					
Investments listed on a recognised stock exchange					
Investments held in unit trusts or other collective investment schemes					
Investments in subsidiary or connected undertakings and companies					
Securities not listed on a recognised Stock Exchange					
Cash held as part of the investment portfolio					
Other investments					
Total	Nil	Nil	Nil	Nil	Nil

6. List of Debtors

Debtor	Date of Debt	Amount
Supervisors Float	May 2021	£500
Total		£500

* There are no amounts falling due after more than one year (delete as appropriate).

7. List of Creditors

Creditor	Date of Credit	Amount
Nil		Nil
Total		

* There are no amounts falling due after more than one year (delete as appropriate).

8. Paid Employees

	2020/21	2019/20
Gross wages paid	£113,268.13	£112,245.56
Employer's National Insurance paid	£11,690.95	£4,726.08
Pension Contributions paid	£3,653.94	£3,609.28
Total staff costs	£128,613.02	£120,580.92

Give the number of employees who were engaged in each of the following activities:

	2020/21	2019/20
Costs of generating funds	12	12
Charitable activities	0	0
Other	0	0
Total	12	12

No individual employee received a salary of over £60000.00

9. Governance Costs

	2020/21	2019/20
Audit or independent examination fee	0.00	0.00

10. Restricted/Endowment Funds – 31 May 2021

Give details of the movements of the individual funds summarised in the restricted and endowment column of the Statements of Financial Activities (SOFA).

Fund Name	Fund Bal B/F	Incoming Resources for period	Outgoing Resources for period	Transfers	Gains and Losses	Fund Bal C/F
Nil						

A brief explanation as to the nature and purpose of the charity's Restricted Funds is to be provided.

Name of Restricted Fund	Purpose of fund
Nil	

11. Heritage Assets.

Heritage assets that are owned by the charity but purchased/acquired prior to 1 Apr 06 are not included in the charity's capital property value (see note 1.j). A list/description of these assets is below:

Nil

12. Declarations

All of the charity's commitments are provided for in the accounts.

No guarantees have been given to third parties.

The charity has not received any loans that are outstanding at the year-end and secured on assets.

The charity has not granted any loans to institutions or companies connected with the charity.

The charity did not make any ex-gratia payments during the year.

Sufficient resources are held in an appropriate form to enable each fund to be applied in accordance with the restrictions imposed.

The financial activities, assets and liabilities of all the charity's branches or sections have been included.

The trustees have not changed the year end date or the length of the charity's financial year.

The charity has no designated funds (if there are designated funds the reason for designation and when each designated fund is intended to be used by is to be stated in the Managing Trustee report).

All the charity's operations are continuing operations and there were no operations discontinued or acquired during the year.

No funds (unrestricted, designated, restricted or endowment) are in deficit at the balance sheet date.

The charity has no intangible assets.

There were no inter-fund loans outstanding at the balance sheet date.

None of the charity's functional fixed assets have been re-valued during the year and the charity does not have a policy of revaluation of these assets.

The charity has no subsidiary companies.

The charity has no material fixed assets which have not been capitalised and included in the balance sheet.

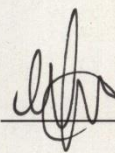
No internal transfers have occurred out of restricted/endowment funds. In the event that a transfer has taken place, full details of the reason for the transfer are disclosed in the Managing Trustee's comments.

All investments held are investment assets in the UK unless otherwise stated.

Note: Where any of the declarations are not correct they are to be crossed out and details provided in the Managing Trustees comments.

Additional comments:

Signature



Name

Mr C Jackman

Date:

17/06/2021

Fund Manager (Regimental
Accountant Scheme) / Account
Holder (Audit Board Scheme)

Managing Trustee's Annual Report and Comments:

Unit Royal Military Academy Sandhurst

Address Camberley, Surrey, GU15 4PQ.

Charity name and Charity Commission/Regulator registered number

Sandhurst Station Nursery - 1063170

Description of the charity's trusts

This should include:

- a. Details, including date if known of the charity's governing document (e.g. trust deed, will, constitution etc); and
- b. A brief explanation of the charity's objects.

Where applicable, you may choose to give details of any specific investment powers of the charity.

Governing Document (e.g. Trust Deed, Constitution)	Sandhurst Station Nursery Group Constitution adopted on 8 May 2019.
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Objects of the Charity	Enhance the development and education of children primarily under statutory school age by encouraging parents to understand and provide for the needs of their children through community groups; by offering appropriate play, education and care facilities to such children; and encouraging the study of the needs of such children.
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Explain briefly how trustees are elected or appointed and details of any induction and trustee training attended.

Trustee selection method	The Commanding Officer Sandhurst Support Unit is the Managing Trustee by appointment, she appoints the Chair and Treasurer. Other Charity Trustees are committee members appointed in accordance with the constitution.
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Trustee induction and training	The Managing Trustee completes the Commanding Officer Designates Course. There is no formal training for other Charity Trustees but they are all invited to read key guidance for trustees available from the Charity Commission.
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Explain about what the charity is trying to do and how it is going about it. You are only required to provide a brief summary of the main activities and achievements of the charity during the year in relation to its objects.

Summary of main activities in relation to the Charity's	The principle Charitable Purpose of Sandhurst Station Nursery is the advancement of education. The nursery achieves this by providing supervised play and educational facilities following the Early Years
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objects	<p>Foundation Stage (EYFS) framework in an OFSTED registered setting. The Nursery caters for two main cohorts of children: pre-school (3-5 years of age); and toddler (14 months to 3 years). The nursery provides morning and afternoon sessions, and a supervised lunch club.</p> <p>A considerable proportion of the children are from a Nepalese background and the nursery fosters a diverse and multi-cultural approach to its activities, seeking to ensure the children have a positive and healthy approach to diversity issues. Children from RMAS (military, civil servant and contractor families) are welcomed, as are children from the local community, including those with special educational needs, on a first come, first served basis.</p> <p>In determining these activities, the trustees had paid due regard to the guidance issued by the Charity Commission on Public Benefit.</p>
Summary of main achievements of the Charity during the year	<p>Between 1 Jun 2020 and 31 May 2021, SSN delivered an educational programme in accordance with the early Learning goals to a total of 10 toddlers and 32 children of pre-school age.</p> <p>Particular attention has been paid to delivering a multi-cultural programme. Signs and information leaflets are provided in written Nepalese as well as English. Many activities are undertaken to explore and enhance the understanding of the different cultures including dressing in costume, visits to the temple and church, food tasting and dancing. All major Nepalese and Christian festivals are observed. The nursery also has dual language library books.</p> <p>Members of staff have undertaken appropriate training with one individual completing a Level 2 NVQ, with a further member of staff commencing her Level 2. We have also had individuals obtaining a level 3 and 4 NVQ.</p> <p>Volunteers redecorated the public rooms of the nursery, new blinds have been donated and installed at small cost, and a new wooden security fence has been installed at the rear of the nursery at no cost</p>

Provide a brief review of the financial position of the charity. This should include the principal types of income.

Financial Review	<p>The charity remains in a healthy financial position. Debtors and creditors are cleared on a regular basis with none exceeding 3 months throughout the audit period. The main source of income is the 15 and 30 hour funded places from Bracknell Forest Council. In addition, parents pay fees for unfunded children or those who exceed the unfunded hours per week. Fees have recently been raised and a voluntary consumable charge implemented to ensure the children receive a better level of service in a challenging financial environment. The Nursery has been fortunate enough to secure grants to replace furniture, to purchase a new laptop, and to renovate the front play area.</p>
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The Managing Trustee should give in their report a description of the following policies:

- a. For the selection of investments for the charity.

b. For determining the level of income reserves held, stating and explaining the level of reserves held.

c. Where grants are made by the charity, the selection of individuals and institutions who are to receive grants out of the assets of the charity.

Financial reserves policy	The Managing Trustee has directed that the Charity should build a cash reserve of between £15K and £20K.
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Investments selection policy and performance of those investments.	N/A
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Provide the name of all trustees/the Managing Trustee(s) during the report year.

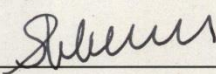
Managing Trustee's name/trustees' names	Lt Col S Hull (Current Managing Trustee) Lt Col CR Boryer MBE RGR (Previous Managing Trustee) Mr C Jackman (Chair and Charity Trustee) Mrs Louise Duckworth (Charity Trustee) Mrs K Waughman (Charity Trustee) Mrs B Rai (Charity Trustee) Mrs PK Rai (Charity Trustee) Mrs D Rimmington (Charity Trustee) Ms N Wehrle (Charity Trustee)
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Serious Incidents	Nil
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Public Benefit Statement	This fund provides public benefit by providing supervised play and educational facilities to children from a variety of ethnic backgrounds following the EYFS framework in an OFSTED registered setting, thereby contributing to the Advancement of Education. (I confirm that I have paid due regard to the Charity Commission of England and Wales's guidance on public benefit when deciding what activities the charity should undertake).
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Additional comments (include any declarations which were not correct (Pg 12/13)):

Date: 21 Nov 21

Signature 

Name Lt Col S Hull RLC

Appointment CO SSU

Internal Auditor's/Audit Board Report

1. I have examined the books of account and records from which the final accounts were prepared and have obtained all the information and explanations that were necessary for the purpose of my internal audit.
2. There is evidence that an Audit Board was convened for the end of year audit in accordance with SFRs Para 0510 and QRs 1975.
3. Subject to the observations given below I am satisfied that proper books of account have been kept and that the final accounts give a true and fair view of the results of transactions over the period and of the state of the Fund's affairs as at the date of the balance sheet. Subject also to my observations I am satisfied that cash and bank balances and stocks on hand have been properly checked at prescribed intervals and that adequate insurance exists.
4. I have stamped and signed the original books of account and the original records I have checked. All vouchers relating to this account period have been cancelled.

Observations:

SOFA


5. The Fund generated £174,836.52. The Fund is registered with the Charities Commission.
6. The Balance BF and Balance CF reconcile.
7. The SOFA and the I&E consolidated report reconcile.

Balance Sheet

8. Bank balance – the current bank balance reconciles with the central bank balance.
9. Capital Property – The fund has Capital Property total £293.78 Depreciation has been applied a total £293.77. The Capital Property agrees the balance.
10. The insurance policy does not specify cover for property. There is evidence the FM has reviewed the policy in this year. The FM is strongly encouraged to reconsider the capital property holdings and adjust the insurance policy as needed.
11. The funds debtors total £500 which is 3.76% of the fund's total bank balance. This is not excessive for the fund. There are no aged debtors.
12. The fund has no creditors.
11. There are no Restricted Funds.
12. GPF Surplus – The balance is £13,302.75.
13. Insurance – The Fund has paid £1,087.19 for insurance.
14. Postage. The fund has paid £9.72 during this period.

INTERNAL AUDITOR
06 JUN 2021
RMA SANDHURST

Date: _____

Signature  _____

Name WO1(SSM) D Cochrane AGC(SPS)

Appointment Internal Auditor

Comd/SO2 SPS – Independent Examiner’s Report on the Accounts, and Comments

Respective Responsibilities of Trustees and Examiner

The Charity’s Trustees are responsible for the preparation of the accounts. The Charity’s Trustees consider that an audit is not required for this year (under section 43(2) of the Charities Act 1993 (the Act) and that an independent examination is needed.

It is my responsibility to:

- a. Examine the accounts (under section 43(3)(a) of the Act).
- b. Follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 43(7)(b) of the Act).
- c. State whether particular matters have come to my attention.

Basis of Independent Examiner’s Statement

My examination was carried out in accordance with General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the accounts.

Independent Examiner’s Statement

In connection with my examination, no matter has come to my attention (other than that disclosed overleaf*):

- a. Which gives me reasonable cause to believe that in any material respect the requirements:
 - (1) To keep accounting records in accordance with section 41 of the 1993 Act:
 - (2) To prepare accounts which accord with the accounting records and comply with the accounting requirements of the Act:

have not been met.

- b. To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

* Delete as applicable.

Comd/SO2 SPS – Independent Examiner’s Report on the Accounts, and Comments

Disclosure Section (Only to be completed if the examiner needs to highlight material problems/discrepancies)

Give here brief details of any items that the examiner wishes to disclose

Comd/SO2 SPS Comments

Independent Examiner's _____
Signature

Name _____

Date: _____

Appointment SO2 SPS _____

Balance date to end of May 2021
 All nominal codes
 Without cost centre codes shown

<u>A/C Code</u>	<u>Name</u>	<u>Balance</u>	<u>Year Movement</u>
B101	CAPITAL PROPERTY	293.78	-293.77
B400	STOCK ON HAND	0.00	0.00
B500	DEBTORS	500.00	300.00
B650	CURRENT BANK ACCOUNT	13,296.52	13,296.52
B700	CREDITORS	0.00	0.00
B750	VAT Control	0.00	0.00
B760	VAT Payable	0.00	0.00
B900	ACCUMULATED GPF	-787.55	17,161.97
		14,090.30	30,758.49
		<u>13,302.75</u>	<u>30,464.72</u>

<u>A/C Code</u>	<u>Name</u>	<u>Balance</u>	<u>Month Movement</u>
G001	GRANTS	-35,240.64	-3,104.42
G002	BRACKNELL FOREST COUNCEL	-97,712.79	-26,004.87
G003 ✕	SNACK CONTRIBUTIONS	0.00	0.00
G005	SPONSORED ACTIVITIES	0.00	0.00
G008	FUND RAISING	-532.52	-20.00
G050	UNIFORM SALES	0.00	0.00
G152	SAVINGS	-31.00	0.00
G154	EMPLOYEE PENSION CONTRIBUTION	-45.94	0.00
G156	FEES - LAKESIDE	-40,719.51	-6,170.00
G160	PHOTOGRAPHS	-54.12	0.00
G300	PROPERTY ADJUSTMENT	0.00	0.00
G301	REFUNDS	-500.00	-500.00
G303	INSURANCE REFUND	0.00	0.00
G401	INTERNAL TRAFNER IN	0.00	0.00
G402	INTERNAL TRANSFER	-16,873.39	0.00
G451 ✕	PROPERTY ADJUSTMENT	0.00	0.00
G600	MONTHLY WAGES	113,268.13	10,141.88
G602	EMPLOYERS PAYE	11,690.95	965.40
G603	SUBSCRIPTIONS	726.87	79.99
G604	FAITH FESTIVALS	73.00	0.00
G605	OFSTED	50.00	0.00
G607	IMPROVEMENTS	1,557.13	0.00
G608	BOOKS & POSTERS	101.77	101.77
G609	CRB CHECKS	70.00	0.00
G611	TOILETRIES	0.00	0.00
G612	CLEANING MATERIALS	4,372.29	0.00
G613	BOOKS	279.04	0.00
G614	REFRESHMENTS (CHILDRENS)	113.87	0.00
G615	CRAFT MATERIALS	1,191.44	677.70
G616	TOYS AND GAMES	2,669.97	0.00
G617	REFRESHMENTS (ADULTS)	26.45	0.00
G618 ✕	CHILDRENS POLO SHIRTS	0.00	0.00
G619	COOKING DISPOSABLES	10.02	0.00
G621	LAKESIDE IMPROVEMENTS	4,350.44	4,182.23
G622	TRAINING / COURSES	152.99	0.00

<u>A/C Code</u>	<u>Name</u>	<u>Balance</u>	<u>Month Movement</u>
G623	FIRST AID SUPPLIES	49.99	0.00
G625 *	GARDENING	0.00	0.00
G627 *	BANK STAFF WAGES	0.00	0.00
G628	STAFF INCENTIVES	0.00	0.00
G629	CHILDREN TOILETRIES	0.00	0.00
G630	ACTIVITIES	27.97	0.00
G632	STAFF UNIFORM	297.00	0.00
G633	EXPENDABLE PROPERTY	1,442.76	209.96
G637 *	SERVICE CHARGE	0.00	0.00
G638	SAVINGS	0.00	0.00
G750	POSTAGE	9.72	0.00
G753	STATIONERY	259.46	0.00
G754	INSURANCE	1,087.19	0.00
G755	INK CARTRIDGES	533.96	0.00
G756	REFUNDS	84.05	0.00
G801	GIFTS FOR ADULTS	0.00	0.00
G803	BT DIRECT DEBIT	368.89	0.00
G805	MAGAZINE SUBSCRIPTION	0.00	0.00
G807 *	MOBILE PHONE TOP UP	0.00	0.00
G808	EXPENDABLE PROPERTY - DO NOT U	0.00	0.00
G809	DEBTOR WRITE OFF	0.00	0.00
G810	PROPERTY DEPRECIATION	293.77	293.77
G812	SAGE UK LTD	2,275.83	444.00
G814	GIFT FOR CHILDREN	0.00	0.00
G815	PHOTOGRAPHS	0.00	0.00
G816	PENSION CONTRIBUTIONS	3,653.94	338.94
G819	COOKING UTENSILS	134.40	0.00
G820	COOKING INGREDIENTS	0.00	0.00
G821	PLAY SAND	0.00	0.00
G822	CHILDRENS GARDENING	14.84	0.00
G823	OUTDOOR PLAY EQUIPMENT	0.00	0.00
G824	INDOOR PLAY EQUIPMENT	719.99	0.00
G825	ADULT EDUCATIONAL BOOKS	0.00	0.00
G826 *	PLANTS	0.00	0.00

<u>A/C Code</u>	<u>Name</u>	<u>Balance</u>		<u>Month Movement</u>	
G900	INTERNAL TRANSFER OUT	0.00		0.00	
G901	INTERNAL TRANSFER	26,449.04		5,500.00	
T001	OPENING TRADING STOCKS	0.00		0.00	
T002	TRADING STOCK PURCHASES/RETURN	0.00		0.00	
T003	CLOSING TRADING STOCK	0.00		0.00	
T004	WRITE OFFS	0.00		0.00	
T005	DISCOUNTS GIVEN	0.00		0.00	
T006	DISPOSALS AT COST	0.00		0.00	
T007	TRADING EXPENSES/CARRIAGE COST	0.00		0.00	
T00801	CLOTHING SALES	0.00		0.00	
T750	NOT TO BE USED IN THIS ACCOUNT	0.00		0.00	
		178,407.16	-191,709.91	22,935.64	-35,799.29
		<u>-13,302.75</u>		<u>-12,863.65</u>	
		<u>0.00</u>			

RMAS

SANDHURST STN NURSERY GROUP

May 2021

	<u>Turnover this month</u>	<u>Turnover year to date</u>	
GPF Analysis			
Income			

Voluntary Income			

G001 GRANTS	3,104.42	35,240.64	
G002 BRACKNELL FOREST COUNCIL	26,004.87	97,712.79	
G003 SNACK CONTRIBUTIONS	0.00	0.00	
G005 SPONSORED ACTIVITIES	0.00	0.00	
G008 FUND RAISING	20.00	532.52	
	29,129.29	133,485.95	
Activities for Generating Funds			

G050 UNIFORM SALES	0.00	0.00	0.00
	0.00		
Investment Income			

	0.00		0.00
Income Resources from Charitable Activities			

Trading Income	0.00	0.00	
G152 SAVINGS	0.00	31.00	
G154 EMPLOYEE PENSION CONTRIBUTIONS	0.00	45.94	
G156 FEES - LAKESIDE	6,170.00	40,719.51	
G160 PHOTOGRAPHS	0.00	54.12	
	6,170.00	40,850.57	
Other Income			

Non Primary Purpose Trading Income	0.00	0.00	
G300 PROPERTY ADJUSTMENT	0.00	0.00	
G301 REFUNDS	500.00	500.00	
G303 INSURANCE REFUND	0.00	0.00	
	500.00		500.00
Internal Transfers In			

G401 INTERNAL TRANSFER IN	0.00	0.00	
G402 INTERNAL TRANSFER	0.00	16,873.39	
	0.00		16,873.39
Gains on Revaluation of Fixed Assets			

G451 PROPERTY ADJUSTMENT	0.00	0.00	
	0.00		0.00
Unrealised Gains on Investment Assets			

	0.00		0.00
GPF Total Income	35,799.29	191,709.91	

	<u>Turnover this month</u>	<u>Turnover year to date</u>
<u>Expenditure</u>		
<u>Investment Management Costs</u>		
	0.00	0.00
<u>Costs of Generating Funds</u>		
	0.00	0.00
<u>Charitable Activities</u>		
Trading costs	0.00	0.00
G600 MONTHLY WAGES	10,141.88	113,268.13
G602 EMPLOYERS PAYE	965.40	11,690.95
G603 SUBSCRIPTIONS	79.99	726.87
G604 FAITH FESTIVALS	0.00	73.00
G605 OFSTED	0.00	50.00
G607 IMPROVEMENTS	0.00	1,557.13
G608 BOOKS & POSTERS	101.77	101.77
G609 CRB CHECKS	0.00	70.00
G611 TOILETRIES	0.00	0.00
G612 CLEANING MATERIALS	0.00	4,372.29
G613 BOOKS	0.00	279.04
G614 REFRESHMENTS (CHILDRENS)	0.00	113.87
G615 CRAFT MATERIALS	677.70	1,191.44
G616 TOYS AND GAMES	0.00	2,669.97
G617 REFRESHMENTS (ADULTS)	0.00	26.45
G618 CHILDRENS POLO SHIRTS	0.00	0.00
G619 COOKING DISPOSABLES	0.00	10.02
G621 LAKESIDE IMPROVEMENTS	4,182.23	4,350.44
G622 TRAINING / COURSES	0.00	152.99
G623 FIRST AID SUPPLIES	0.00	49.99
G625 GARDENING	0.00	0.00
G627 BANK STAFF WAGES	0.00	0.00
G628 STAFF INCENTIVES	0.00	0.00
G629 CHILDREN TOILETRIES	0.00	0.00
G630 ACTIVITIES	0.00	27.97
G632 STAFF UNIFORM	0.00	297.00
G633 EXPENDABLE PROPERTY	209.96	1,442.76
G637 SERVICE CHARGE	0.00	0.00
G638 SAVINGS	0.00	0.00
	16,358.93	142,522.08
<u>Governance Costs</u>		
G750 POSTAGE	0.00	9.72
G753 STATIONERY	0.00	259.46
G754 INSURANCE	0.00	1,087.19
G755 INK CARTRIDGES	0.00	533.96
G756 REFUNDS	0.00	84.05
	0.00	1,974.38
<u>Grants and Donations</u>		
	0.00	0.00

	<u>Turnover this month</u>	<u>Turnover year to date</u>
Other Costs		

Non Primary Trading Costs	0.00	0.00
G801 GIFTS FOR ADULTS	0.00	0.00
G803 BT DIRECT DEBIT	0.00	368.89
G805 MAGAZINE SUBSCRIPTION	0.00	0.00
G807 MOBILE PHONE TOP UP	0.00	0.00
G808 EXPENDABLE PROPERTY - DO	0.00	0.00
G809 DEBTOR WRITE OFF	0.00	0.00
G810 PROPERTY DEPRECIATION	293.77	293.77
G812 SAGE UK LTD	444.00	2,275.83
G814 GIFT FOR CHILDREN	0.00	0.00
G815 PHOTOGRAPHS	0.00	0.00
G816 PENSION CONTRIBUTIONS	338.94	3,653.94
G819 COOKING UTENSILS	0.00	134.40
G820 COOKING INGREDIENTS	0.00	0.00
G821 PLAY SAND	0.00	0.00
G822 CHILDRENS GARDENING	0.00	14.84
G823 OUTDOOR PLAY EQUIPMENT	0.00	0.00
G824 INDOOR PLAY EQUIPMENT	0.00	719.99
G825 ADULT EDUCATIONAL BOOKS	0.00	0.00
G826 PLANTS	0.00	0.00
	1,076.71	7,461.66
Internal Transfers Out		

G900 INTERNAL TRANSFER OUT	0.00	0.00
G901 INTERNAL TRANSFER	5,500.00	26,449.04
	5,500.00	26,449.04
Unrealised Losses on Investments		

	0.00	0.00
GPF Total Expenditure	----- 22,935.64	----- 178,407.16
GPF Income Over Expenditure	----- 12,863.65	----- 13,302.75

	<u>Turnover this month</u>	<u>Turnover year to date</u>
Trading Account Analysis		

Trading Expenditure		

T001 OPENING TRADING STOCKS	0.00	0.00
T002 TRADING STOCK PURCHASES/I	0.00	0.00
T003 CLOSING TRADING STOCK	0.00	0.00
T004 WRITE OFFS	0.00	0.00
T005 DISCOUNTS GIVEN	0.00	0.00
T006 DISPOSALS AT COST	0.00	0.00
T007 TRADING EXPENSES/CARRIAG	0.00	0.00
	-----	-----
Trading Income		

T00801 CLOTHING SALES	0.00	0.00
	-----	-----
Income Over Expenditure	0.00	0.00
Non Primary Purpose Trading Analysis		

Trading Expenditure		

Trading Income		

Income Over Expenditure	0.00	0.00

	<u>Turnover this month</u>	<u>Turnover year to date</u>
Restricted Funds Analysis		
Income		
----- Voluntary Income -----	0.00	0.00
----- Activities for Generating Funds -----	0.00	0.00
----- Investment Income -----	0.00	0.00
----- Income Resources from Charitable Activiti -----	0.00	0.00
----- Other Incoming Resources -----	0.00	0.00
Total Income excluding transfers	----- 0.00	----- 0.00

	<u>Turnover this month</u>	<u>Turnover year to date</u>
Expenditure		

Investment Management Costs		

Costs of Generating Funds	0.00	0.00

Charitable Activities	0.00	0.00

Governance Costs	0.00	0.00

Grants and Donations	0.00	0.00

Other Costs	0.00	0.00

	0.00	0.00
Total Expenditure excluding transfers	0.00	0.00
Internal Transfers		

	0.00	0.00
Restricted funds Income Over Expenditure	0.00	0.00
	-----	-----

	<u>Turnover this month</u>	<u>Turnover year to date</u>
Designated Funds Analysis		
Income		
----- Voluntary Income -----	0.00	0.00
----- Activities for Generating Funds -----	0.00	0.00
----- Investment Income -----	0.00	0.00
----- Income Resources from Charitable Activiti -----	0.00	0.00
----- Other Incoming Resources -----	0.00	0.00
----- Total Income excluding transfers -----	0.00	0.00

	<u>Turnover this month</u>	<u>Turnover year to date</u>
Expenditure		

Investment Management Costs		

Costs of Generating Funds	0.00	0.00

Charitable Activities	0.00	0.00

Governance Costs	0.00	0.00

Grants and Donations	0.00	0.00

Other Costs	0.00	0.00

	0.00	0.00
Total Expenditure excluding transfers	0.00	0.00
Internal Transfers		

	0.00	0.00
Designated funds Income Over Expenditur	0.00	0.00
	-----	-----

	<u>Turnover this month</u>	<u>Turnover year to date</u>
Endowment Funds Analysis		
Income		

Voluntary Income		

	0.00	0.00
Activities for Generating Funds		

	0.00	0.00
Investment Income		

	0.00	0.00
Income Resources from Charitable Activiti		

	0.00	0.00
Other Incoming Resources		

	0.00	0.00
Total Income excluding transfers	----- 0.00	----- 0.00

	<u>Turnover this month</u>	<u>Turnover year to date</u>
Expenditure		

Investment Management Costs		

Costs of Generating Funds	0.00	0.00

Charitable Activities	0.00	0.00

Governance Costs	0.00	0.00

Grants and Donations	0.00	0.00

Other Costs	0.00	0.00

	0.00	0.00
Total Expenditure excluding transfers	0.00	0.00
Internal Transfers		

	0.00	0.00
Endowment funds Income Over Expenditure	0.00	0.00
	-----	-----

May 2021

<u>End of last year</u>		<u>Balance</u>
	Fixed Assets	

587.55	CAPITAL PROPERTY	293.78
587.55	Total Fixed Assets	293.78
	-----	-----
	Current Assets	

0.00	CURRENT BANK ACCOUNT	13,296.52
200.00	DEBTORS	500.00
0.00	STOCK ON HAND	0.00
200.00	Total Current Assets	13,796.52
	-----	-----
787.55	Total Assets	14,090.30
	-----	-----
	Liabilities	

0.00	CREDITORS	0.00
0.00	VAT Control	0.00
0.00	VAT Payable	0.00
	-----	-----
0.00	Total Liabilities	0.00
	-----	-----
787.55	Total Assets Minus Liabilities	14,090.30
	-----	-----
	Total Funds	
0.00	Total Restricted Funds	0.00
0.00	Total Endowment Funds	0.00
0.00	Total Designated Funds	0.00
787.55	Accumulated Trading & GPF	14,090.30
	-----	-----
787.55	Total Funds	14,090.30

<u>End of last year</u>		<u>Balance</u>
	Funds Analysis	

	Designated Funds	

0.00		0.00
	Restricted Funds	

0.00		0.00
	Endowment Funds	

0.00		0.00
	Trading and General Purpose Funds	


0.00	Trading surplus	0.00
0.00	Non Primary Purpose trading surplus	0.00
(17,161.97)	General Purpose Fund surplus	13,302.75

(17,161.97)	Trading & GPF surplus	13,302.75
17,949.52	Balance at last balance sheet	787.55

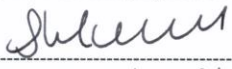
787.55	Accumulated Trading & GPF	14,090.30

787.55	Grand total	14,090.30

Signature of A/C Holder/Fund Manager


 Date 18/6/21

Signature of Managing Trustee


 Date 11 Nov 21

Statement of Financial Activities as at 31/05/2021

Paxton+

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Printed: 31/05/2021

RMAS

SANDHURST STN NURSERY GROUP

	Unrestricted/ Designated/GPF Funds	Restricted Funds	Endowment Funds	Total Funds	Previous Period Total Funds
Incoming Resources					
Voluntary Income	133,485.95	0.00	0.00	133,485.95	84,218.75
Activities for Generating Funds	0.00	0.00	0.00	0.00	40.00
Investment Income	0.00	0.00	0.00	0.00	0.00
Income Resources from Charitable Activities	40,850.57	0.00	0.00	40,850.57	31,090.70
Other Incoming Resources	500.00	0.00	0.00	500.00	0.00
Total Incoming Resources	174,836.52	0.00	0.00	174,836.52	115,349.45
Resources Expended Cost of Generating Funds					
Investment Management Costs	0.00	0.00	0.00	0.00	0.00
Costs of Generating Funds	0.00	0.00	0.00	0.00	0.00
Charitable Activities	142,522.08	0.00	0.00	142,522.08	121,646.39
Governance Costs	1,974.38	0.00	0.00	1,974.38	1,087.13
Grants and Donations	0.00	0.00	0.00	0.00	0.00
Other Costs	7,461.66	0.00	0.00	7,461.66	6,135.56
Total Resources Expended	151,958.12	0.00	0.00	151,958.12	128,869.08
Net Incoming/Outgoing Resources Before Transfers	22,878.40	0.00	0.00	22,878.40	-13,519.63
Transfers					
Gross transfers between funds (internal transfers)	-9,575.65	0.00	0.00	-9,575.65	-3,642.34
Net Incoming resources before holding gains and losses	13,302.75	0.00	0.00	13,302.75	-17,161.97
Holding Gains/Losses					
Gains on revaluation of the charity's fixed assets	0.00	0.00	0.00	0.00	0.00
Unrealised Gains/Losses on investment assets	0.00	0.00	0.00	0.00	0.00
Net Movement in Funds	13,302.75	0.00	0.00	13,302.75	-17,161.97
Reconciliation of Funds					
Total funds brought forward from previous year	787.55	0.00	0.00	787.55	
Total funds carried forward	14,090.30	0.00	0.00	14,090.30	

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Debtors List By Effective Date

RMAS

Printed: 31/05/2021
SANDHURST STN NURSERY GROUP

All mess members
Effective date up to 31/05/2021

Mess Member	CR Limit	Total	05/21	04/21	03/21	02/21	01/21	12/20 +	Unallocated
SUPVR FLOATS	NONE	500.00	0.00	500.00	0.00	0.00	0.00	0.00	0.00
1									
Totals									
		500.00	0.00	500.00	0.00	0.00	0.00	0.00	0.00