Charity Registration No. 500831

Handsworth Day Care Centre

Financial statements

For the year ended 31 March 2026

Handsworth Day Care Centre

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Handsworth Day Care Centre
Legal and administrative information
For the year ended 31 March 2026

Chairman:	Donald Hayden
Treasurer	Carol Reid
Committee Member	Nyah Cole
Manager	Darlene Aiken
Registered office:	Tiny Steps Community Nursery Holy Trinity C of E Primary School 11 Havelock Rd, Handsworth B20 3LP
Accountants:	1st Choice Accountants 94 Grove Lane Handsworth Birmingham B21 9HA
Bankers:	The Co-operative Bank Plc Head Office P O Box 101 1 Balloon Street Manchester M60 4EP

The management committee and staff team continue to be pleased with the progress and recovery of the nursery to a sustainable financial position. The change in national Early Years policy and increase in eligibility to funded childcare hours have seen an increase in the uptake in nursery places. Tiny Steps Community Nursery has also built up its reputation within the local community, with many referrals coming through word of mouth from local parents who access our setting. We continue to engage with education partners and offer apprenticeship placement which embeds a learning environment within the setting with a focus on maintaining best practice in early years, giving every child the foundation for early learning and development.

The Nursery has a positive working relationship with Holy Trinity School with 98% of the children accessing reception having graduated from Tiny Steps Community Nursery. This has created easier pathways of transition for the children to school reception alongside developing relationship with parents and teachers. Staff collaborate with school to ensure personalised transition plans, especially for those children with specific special needs, are in place prior to the transition of children.

We have moved to a model of recruiting Level 3 Nursery Nurses from apprentices who have been on placement with required competence, creating pathways and employability opportunities as vacancies arise within the setting. We have established a rolling programme of working with colleges, which creates a learning environment for the whole staff team, where we support ongoing staff development.

We continue to emphasise sharing good practice with our in-house parent information sharing platform, where parenting information and advice is shared. We have built an online community where parents connect and where we can update and share information. The ambition going forward is to build and maintain parents choosing our setting and share our aspiration for every child to achieve their potential during their early years

Acknowledgements

The Management Committee and staff are grateful for all the continued help and support received from our parents, carers and partner agencies.

We approve 2025/2026 financial accounts and confirm that we have made available all relevant records and information for its preparation.



Management Committee Member



Management Committee Member

For and on behalf of Handsworth Day Care centre

Date: 03/11/2026

Handsworth Day Care Centre

Independent Examiners' Report

For the year ended 31 March 2026

We report on the accounts of the Charity for the year ended 31 March 2026, which are set out on pages 4 to 7.

Respective responsibilities of the trustees and examiner

The charity's members are responsible for the preparation of the accounts. The charity's members consider that an audit is not required for this year (under section 4144(2) of the Charities Act 2011) and that an independent examination is needed.

It is our responsibility to:

- examine the accounts (under section 145 of 2011 Act);
- to follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 145 (5) of 2011 Act); and
- to state whether particular matters have come to our attention.

Basis of the independent examiner's report

Our examination was carried out in accordance with the 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 you as members concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently we do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In the course of our examination, no matter has come to our attention:

(1) which gives us reasonable cause to believe that in, any material respect, the members have not met the requirements to ensure that:

- Proper accounting records are kept (in accordance with section 130 of the 2011 Act); and
- Accounts are prepared which agree with the accounting records and comply with the accounting requirements of the Act; or

(2) to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

1st Choice Accountants
94 Grove Lane
Handsworth
Birmingham
B21 9HA

Handsworth Day Care Centre

Statement of Financial Activities including Income and Expenditure Account

For the year ended 31 March 2026

	Notes	2026 £	2025 £
Incoming resources			
Parents Fees		**6,398**	3,847
Early Education Entitlement (EEE)		**199,920**	115,319
Other Income		**2,500**	-
Total incoming resources		**208,818**	119,166
Resources Expended			
Governance costs and expenditure	**2**	**179,415**	114,389
Total expenditure		**179,415**	114,389
Net movement in funds		**29,404**	4,777
Funds balances at 1 April 2025		**(66,261)**	(71,038)
Funds balances at 31 March 2026		**(36,858)**	(66,261)

Handsworth Day Care Centre

Balance Sheet

As at 31 March 2026

	Notes	2026		2025	
		£	£	£	£
Current assets					
Cash at bank and in hand		**34,404**		14,041	
Other debtors		**554**		600	
Prepayments and Accrued Income		**220**		220	
			35,178		14,861
Current liabilities					
Accruals		**16,890**		21,942	
			(16,890)		(21,942)
Net current assets			**18,288**		(7,081)
Non-current liabilities					
Bank loans		**23,880**		27,914	
			(23,880)		(27,914)
Net assets			**(5,592)**		(34,995)
Accumulated Funds					
Balance brought forward			**(34,995)**		(66,261)
Surplus of income over expenditure			**29,404**		31,266
			(5,592)		(34,995)

1 Accounting policies

1.1 Basis of preparation

The financial statements have been prepared under historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities, the Statement of Recommended Practice; Accounting and Reporting by Charities 2005.

1.2 Incoming Resources

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

1.3 Resources expended

Resources expended are accounted for on an accrual basis. Expenditure includes VAT which cannot be recovered and which is included as part of the expenditure to which it relates.

Costs are allocated between charitable expenditure and governance as appropriate. Charitable expenditure comprises those costs directly incurred in carrying out its charitable activities and expenditure of an indirect nature necessary to support these activities. Governance costs are those associated with the constitutional and statutory requirements of the charity and include Independent Examiners' fees and costs incurred in the strategic management of the charity.

2 Expenditure

	2026	2025
	£	£
Salaries	**134,937**	119,984
Pensions	**1,374**	1,592
HMRC	**2,569**	-
Staff Training /Recruitment	**500**	-
Legal & Professional	**387**	307
Rent, Rates & Water	**13,750**	23,398
Cleaning & Gardening	**1,808**	1,740
Insurance	**1,837**	1,200
Printing, Postage & Stationery	**483**	511
Telephone & Internet	**1,023**	2,396
IT & Software	**389**	328
Accountancy Fee	**960**	960
Bank & Finance Charges	**801**	945
Consumables	**191**	335
Resources	**6,156**	4,728
Employment Settlement	**11,998**	-
Sundry Expenses	**251**	75
	179,415	158,500