



Cambusbarron Village Nursery

Business Plan Cambusbarron Village Nursery Constructing a Bespoke Building in Gillies Hill Community Woodland

Cambusbarron Village Nursery CIC

March 2021



Contents

1. Introduction	3
1.1 Background.....	3
1.2 Organisational Context.....	3
1.3 Methodology	5
2. Need and Evidence of Need	6
2.1 Evidence of Need.....	6
3. A New Childcare Facility	9
3.1 Overview.....	9
3.2 Our Services.....	9
3.3 The Site	13
3.4 A Purpose-Built Facility.....	15
3.5 Construction Options.....	16
3.6 Beneficiaries, Benefits and Outcomes.....	18
4. Governance and Operational Management	20
4.1 Governance.....	20
4.2 Staffing	20
4.3 Compliance	21
4.4 Policies and Procedures.....	21
4.5 Working in Partnership.....	21
4.6 Monitoring and Evaluation.....	22
5. Finance: Costs, Funding and Sustainability	24
5.1 A Financially Sustainable Social Enterprise.....	24
5.2 Capital Development.....	24
5.3 Funding Strategy.....	25
5.4 VAT.....	26
5.5 Income Generation and Financial Viability	26
5.6 Marketing and Communications	27
5.7 Risk Assessment	28
Appendix 1 : Cash Flow	30

1. Introduction

1.1 Background

The Scottish Government are expanding the current entitlement for funded early learning and childcare (ELC) hours for all children aged between three and four years and eligible two year olds by August 2021. Current ELC provision is already at capacity, and CVN is keen to prepare for the increase in demand. As a fully funded provider of ELC within Stirling Council, CVN began delivering increased entitlement in August 2019. Prior to this the nursery was delivering three hour sessions on weekday mornings, which has now doubled to six hour sessions.

In 2019, Cambusbarron Community Development Trust (CCDT) purchased 64 hectares of Polmaise Wood including the Gillies Hill Community Woodland (GHCW) area, giving the community an active role in protecting, managing and developing the Hill. CCDT has among its constitutional aims to advance the education of the community about its environment, to manage community land for the benefit of the community and to advance community development within the community.

Cambusbarron Village Nursery CIC (CVN) is a community interest company formed in 2019 to provide high quality early learning experiences for children between age 2 ½ and starting school. Cambusbarron Village Nursery is built upon the strong foundations laid by Cambusbarron Playgroup, a service which served the community of Cambusbarron and the surrounding areas for some 50 years.

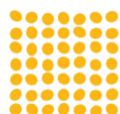
This business plan sets out CVNs plan to relocate their service from its existing location in Cambusbarron Community Centre to a bespoke new building in Gillies Hill Community Woodland. CVN does not aim to develop an “outdoor nursery” per se, rather to develop a provision in the woodland where there is regular and sustained access to the natural environment supported by a high quality indoor facilities. The indoor space will meet statutory guidance for ELC services and will maximise positive experiences and outcomes for children and families. The rich learning experiences provided by the woodland setting will be complemented by a warm, secure and homely indoor environment which will provide respite from adverse weather conditions, storage, toilet and kitchen facilities as well as a meeting place for children and families. The building will also be suitable for use by other community groups thus meeting the needs of the wider community. CVN currently operates from Stirling Council owned Cambusbarron Community Centre as its main base, renting the activity room and utilising the paved area at the front of the centre for outdoor activity. It has become apparent that the current nursery location in the Community Centre is unsuitable for meeting the regulations for early learning and childcare services and developing the service in line with need in the community and surrounding area. One of the primary limitations of the use of this building for the nursery is the lack of free flow access from indoor to outdoor areas, which limits the children’s freedom in choice in where to play.

A 60% rent increase at the current premises, which will adversely impact on sustainability, has added extra incentive to establish the woodland based nursery.

1.2 Organisational Context

CVN provides high quality early learning and childcare (ELC) to children aged from 2½ to 5 in the village of Cambusbarron and the surrounding areas. CVN operates in partnership with Stirling Council to offer fully funded places to eligible children. Additional hours are also provided for younger children on a fee paying basis. CVN is currently registered for a maximum of 16 children at each session.

CVN’s overall mission is to provide a community focussed service which meets the needs of local children, their families and the community. CVN is a Community Interest Company (CIC) and



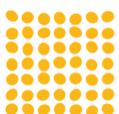
reinvests any surplus or positives back into meeting its social aims and objectives which are as follows. To,

1. provide a safe, inclusive and nurturing environment where all children can develop confidence, take risks, learn from their mistakes, make informed decisions and develop a “can do” attitude.
2. encourage and celebrate creativity, curiosity and a life-long love of learning.
3. develop skills for the future by providing opportunities for children to engage in high quality, motivating, challenging and purposeful learning experiences across a broad curriculum.
4. work in partnership with parents and the local community to ensure that children are supported to achieve their full potential, be fit and healthy, have high aspirations and recognise the positive contribution they can make to society
5. provide high quality, accessible, flexible and affordable service for parents
6. be a community focussed service
7. facilitate parental employment and/or education
8. promote the benefits of outdoor play and learning particularly in the natural environment
9. promote learning for sustainability
10. provide outdoor play and learning opportunities to economically and educationally disadvantaged children and adults
11. provide training opportunities for fellow professionals
12. be a fair ethical and supportive employer

Mission : To provide a community focussed service which meets the needs of our children, their families and our community.

Values

- We will build strong, supportive and respectful relationships
- with our children, families and wider community
- We will provide a challenging, engaging and inspiring
- learning environment
- We will promote inclusion and respect diversity
- We will encourage and promote learning for sustainability



1.3 Methodology

Inception meeting	Due to the research being delivered during the covid-19 pandemic, lockdown restrictions meant that the inception meeting had to take place remotely with the CEO of the Village Nursery. A clearly articulated document was shared which clarified the motivation for this concept.
Demographic and Policy Study	Study of key demographic trends in the local area using Community Insight, a software package that collects data from over 30 databases and a range of other sources. Analysis of key national and regional policies to show strategic fit with Scottish Government, and Stirling Council priorities.
Market Research	Market research to establish the demand for an outdoor early learning and childcare service.
Survey	A local survey aimed at families with young children was distributed online only due to the pandemic (using SurveyMonkey). This was circulated by CVN, through parent networks and on the Cambusbarron Community Council Facebook page. A total of 56 family responses were received which is a good representative sample.
Stakeholder interviews	In-depth interviews carried out by phone with local and external stakeholders from the following organisations; Stirling Council, Inspire Scotland, Cambusbarron Community Development Trust, Cambusbarron Community Council
Parent interviews	1-1 telephone interviews conducted with four families who have used the CVN service to identify qualitative input to the concept and future vision.
Technical Appraisal	We worked in close partnership with a technical consultant who has a particular interest in carbon neutral construction. Site visit by building consultant to assess the practicality of constructing a bespoke building in the woodland and to make recommendations on the most practical and cost effective way to develop and take the project to completion. Further thinking was undertaken on how to ensure the woodland building could be safely powered off grid.
Research report and options	Research report produced for discussion with CVN staff and way forward agreed
Further Technical Work	The technical advisor supported the CVN with additional thinking on on- and off-grid power solutions
Business Plan	This business plan was developed to indicate the way forward to secure the nursery in the forest.



2. Need and Evidence of Need

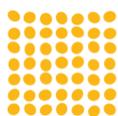
2.1 Evidence of Need

Demand for ELC Services

1. Demographics and statistics show a rapidly growing population, thereby increasing the demand for ELC services. CVN is currently registered to provide a service to 16 children. Relocating to a new building in the woodland will enable CVN to grow this number.
2. CVN has been delivering regular woodland play sessions since April 2018. These have been an overwhelming success with parents reporting that children have grown in confidence, independence, physical stamina as well as having an increased awareness and understanding of the natural environment. These sessions are now a keystone of CVN's service.
3. Stirling Council began rolling out the expansion of ELC from 600 to 1400 hours in 2017. This has had a significant impact on local ELC providers and the services they offer. CVN began to deliver the increased entitlement in August 2019. Where the service previously was open for 3 hour 10 min sessions every weekday morning it now is open from 0845 and 1515 providing 6 hour sessions. Initial parent consultation indicated that, because of the longer sessions, Woodland Play was now more challenging for younger children. This was one of the drivers behind seeking a physical base located in the woodland.
4. Feedback from the Early Years Officer at Stirling Council indicated that the vast majority of ELC providers in the Stirling Council area are at full capacity.
5. There are no other outdoor or forest ELC providers in the learning community. Inspire Scotland are currently in the planning stages of setting up an outdoor nursery in the nearby Bannockburn learning community (Bannockburn House) however it is likely that CVN will continue to attract families from the village and surrounding areas who want their children to attend a local 'village' based nursery. Discussions with Inspire Scotland suggest that their new outdoor service will further raise the profile of the benefits of outdoor play and learning and, rather than being seen as competition, will in fact be of mutual benefit.
6. Population growth in Stirling is accelerating faster than the national average with a projected 8% growth in children under the age of three years between 2017 and 2039, further increasing demand for childcare.
7. There is a large new housing development currently in progress, located close to the Gillies Hill Community Woodland area, as well as a new housing development within the village of Cambusbarron. It is likely that both developments will be popular with families and therefore will further increase demand for ELC services in the area. There is a further housing development planned by Barrat Homes at the Seven Sisters field which is likely to bring more housing.
8. Blueprint 2020 says that parents should have choice. CVN is offering something different.

Support for the Project

9. There is a strong interest and enthusiasm amongst families for the further development of woodland play and learning. 100% of families with pre-school children said they would send them to the nursery *all year round*, including during school holidays and weekends. This strongly indicates that having a base within the woodland mitigates previous concern around being outdoors all day in adverse weather conditions.
10. Testimonials left in survey responses and 1-1 conversations with parents revealed the numerous benefits learning in an outdoor setting has for their children. Parents felt that their children's confidence and independence had grown from spending time outdoors in



a low-tech environment. Children were much more environmentally aware and appreciative of nature.

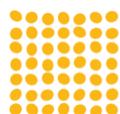
11. Parents and families felt that one of the major selling points of the nursery is its *village* focus, giving the children the opportunity to experience a strong sense of community and 'village way of life'. The new nursery building has the potential to become an important community asset, connecting children to their local community and retaining the village feel that is valued by families using the service. Therefore, it is important to find ways that the building and surrounding woodland can be used for people of all ages to enjoy the woodland together, for example through learning events.
12. One of the main concerns related to the relocation to a permanent woodland nursery was security.
13. Logistics and access were also common concerns among parents; particularly being able to access the premises by car. One parent also expressed concern that with the woodland nursery being further away from the primary school, similar drop off times could be a challenge moving forwards. CVN already works flexibly with parents providing staggered drop off and pick up times, increased flexibility can be built into the business plan.

Accessibility

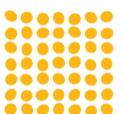
14. Stirling Council Planning Department have advised that there should be accessible walking options to the new nursery site, reducing the dependency on car travel. The planning permission submission should demonstrate measures taken to reduce car travel to reach the site.
15. The forest access road is connected to Polmaise Road which parents felt is unsuitable for walking due to its frequent use by quarry traffic and lack of pedestrian footpath. In fact this is likely to be the least popular pedestrian access route with more direct routes within the woodland available. CCDT has plans to upgrade some of the main paths within the woodland, the path connecting the school to the nursery site (Linda's Path) being one of them. The technical appraisal indicates that location also offers good pedestrian access from the nearest housing areas in Cambusbarron into the woodland via an existing pathway network. A circular path in the plans for the Seven Sisters' field increases pedestrian access methods.
16. CCDT has plans to create community allotments inside the Walled Garden. In consequence there are already plans to up-grade the access track leading up to the proposed nursery site, providing good vehicular access. However, CCDT have also expressed a preference for limiting the amount of traffic going in and out of the woodland to a minimum. CVN are also keen to provide vehicle free access to encourage active travel
17. It is understood that the CCDT will be improving the service road and this will facilitate construction work access. For construction access, it would only be required to bring the road up to "forestry road" standard with a compacted gravel surface. The upgraded road leading to the nursery will provide improved parking, disabled and emergency vehicle access..

Additional Services

18. Stirling Council consultation with parents indicates that there is a clear demand for earlier opening hours and later closing hours to help parents to meet work commitments. The majority of parents said they would prefer to use their childcare hours every week of the year as opposed to term time only and would rather use longer sessions and fewer days. This reflects the results of the survey and parent consultation which shows a strong interest in out of school and holiday activities.



19. Initial research conducted on behalf of CVN in December 2019 exploring income generating possibilities concluded that as there is already a breakfast club, afterschool club and summer school operating in the village. It was recommended that these additional activities be developed in partnership with existing providers to prevent displacement of existing services.
20. The survey indicates a strong interest in participating in learning events in the woodland. Partnership opportunities should be explored further with CCDT Forest Manager who has expressed an interest in facilitating learning opportunities for children in a forest setting.
21. There is promising potential to explore parent/child learning opportunities, as well as intergenerational activity in the forest, further supporting CCDT aims to use the forest as a learning resource and will encourage community members to use and enjoy the woodland. Increasing community engagement in the woodland is likely to have a number of positive ripple effects including an improved sense of community and promoting active citizenship and volunteering in the woodland.



3. A New Childcare Facility

3.1 Overview

Cambusbarron Village Nursery will develop a purpose built childcare facility in Gillies Hill Community Woodland with a strong outdoor focus, serving children of a range of ages. Following the presentation of the research report, representative of board and staff indicated that their preferred model was to develop a stand-alone bespoke facility.

Many of the services outlined below are already being delivered in the current space but will be more effective on the new woodland site.

3.2 Our Services

Core Nursery Service

CVN will continue to provide high quality early learning and childcare (ELC) but from a new woodland based nursery setting. The focus will be to continue to support children aged from 2½ to 5 in the village of Cambusbarron and the surrounding areas. CVN operates in partnership with Stirling Council to offer fully funded places to eligible children. Additional hours are also provided for younger children on a fee paying basis. CVN is currently registered for a maximum of 16 children at each session.

As this business plan and the site design evolves, discussion will continue about whether increasing these numbers is viable or attractive.

CVN's overall mission is to provide a community focussed, woodland based service which meets the needs of local children, their families and the community. CVN will provide a safe, inclusive and nurturing environment in a natural setting where all children can develop confidence, take risks, learn from their mistakes, make informed decisions and develop a "can do" attitude.

We are investing in the children and families for the long term. Our work and approach;

Additional Services

Introduction

All additional services outwith core nursery provision, including out of school care, will be developed with careful consideration not to displace local childminding and the after-school club that already exists within the community. While there is an appetite for increased out of school care and holiday club options for primary age children, services will be developed alongside existing providers within the community.

After school Initiatives

CVN already has a strong outdoor learning ethos and run regular (twice weekly) sessions in the local woodland. The woodland play sessions are located in the community owned Gillies Hill Woodland, an ancient woodland situated on the outskirts of the village.

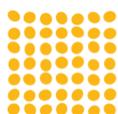
Sessions will be provided Monday to Friday, 3.30pm till 6pm

Woodland Holiday Clubs

CVN will offer woodland based holiday clubs for school aged children. This will be principally at Easter and in the Summer and October offering a blended services of in-door and out-door activity.

Depending on the ability of the participants, examples of woodland activities include ;

- Woodland management and nature exploration
- Building dens and other structures



- Fires and cooking
- Games and invitations for imaginative play
- Natural crafts
- Using tools, such as knives and saws
- Scavenger hunts and adventure
- Seasonal celebrations

Family Learning Events

A series of learning events will be delivered to the local community, with a focus on children and families. The programme will develop over time and change each year with new services added to attract both new and repeat bookings. This will include;

- Bat Walks
- Foraging trips with woodland cooking
- Biodiversity learning events

There is a potential to develop activities alongside CCDT for parents and children and the wider community to learn together. There is also potential to use the woodland learning events to facilitate inter-generational work and connect children to their local community, establishing the facility as an important community asset. CVN will work with CCDT and older people's services to incorporate intergenerational activity into the woodland management programme.

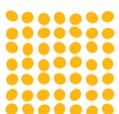
Volunteer Woodland Management and Maintenance

Led by specialists, CVN plans to undertake a range of active learning events about woodland management in partnership with CCDT. This can include clearing invasive species, path clearing and repair and creating shared outside spaces. This is not major works, but gentle and simple input to the woodland. This will increase skills while building a sense of community ownership.

Bringing children and older people together around a shared project will bring benefits to both groups and will strengthen social networks and promote a spirit of community participation.

Hire of Space

The space will be constructed (e.g. storage on rollers)???? so that it can be booked by external groups who want a simple base with water, toilets and a space to rest, with access to the outdoors. This could be for youth groups, orienteers, cycling and walking groups, groups interested in environmental studies.



Summary Table

The following table outlines the services CVN plans to offer. The woodland nursery has four distinct services, appropriate for different age groups of children.

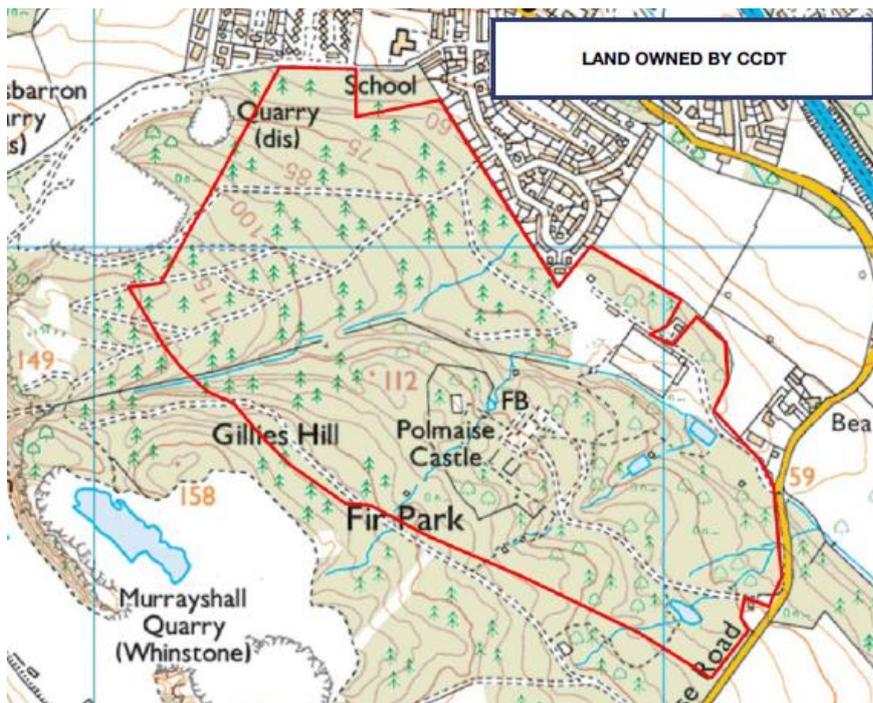
	Woodland Nursery	After School Care	Holiday Clubs	Wider Events
What?	<p>Full time nursery care for young children from 2 ½ to 5.</p> <p>Early Learning with outdoors focus. Nursery will employ a forest kindergarten ethos with children learning outdoors most of the time with complementary indoor sessions and an indoor base</p>	After school care for children attending local Primary Schools	Holiday Clubs (see above)	Learning events, woodland events and volunteering
For what ages	<p>3-5 via funded places</p> <p>2 ½ to 3 for an additional fee</p> <p>Further hours beyond funded hours for an additional fee</p>	Primary school age	Primary school age	All ages but focus on families
When?	<p>8.30am – 6 pm</p> <p>Term Time</p>	<p>3.30pm till 6pm</p> <p>School Term Times (38 weeks)</p>	<p>8.30am – 6 pm (half day available)</p> <p>During Easter, Summer and October holidays</p> <p>10 weeks total (6 weeks – Summer 2 weeks – October 2 weeks – Easter)</p>	Evenings and weekends
How does drop off / collecting work?	Parents/carers drop off and collect children each day	CVN pick up from school, parents collect at the end of the day.	Parents/carers drop off and collect children each day	n/a
How do you book?	Parents register in advance. Parents must give notice to	Parents register in advance. Parents must give notice to	Parents register and pay in advance An online booking system will be	Register on-line for events



	change hours or withdraw child An online booking system will be scoped out and implemented	change hours or withdraw child An online booking system will be scoped out and implemented	scoped out and implemented	
How much does it cost?	Free for parents with council funded 1140 hours provision (6 hours per day) Fee from Stirling Council = £5.45 per hour Additional fee for extra hours £5	£5 per hour	Whole week (9 ½ hour per day) – £5 per hour or £220 for the week	£10 per person per session (usually 2 hours)
What else is provided?	Snacks and lunch (additional cost for lunch for unfunded sessions)	Light snack	Snacks and lunch	Depends on course
Capacity	16	10 in addition to extended hours purchased for nursery children	20	25

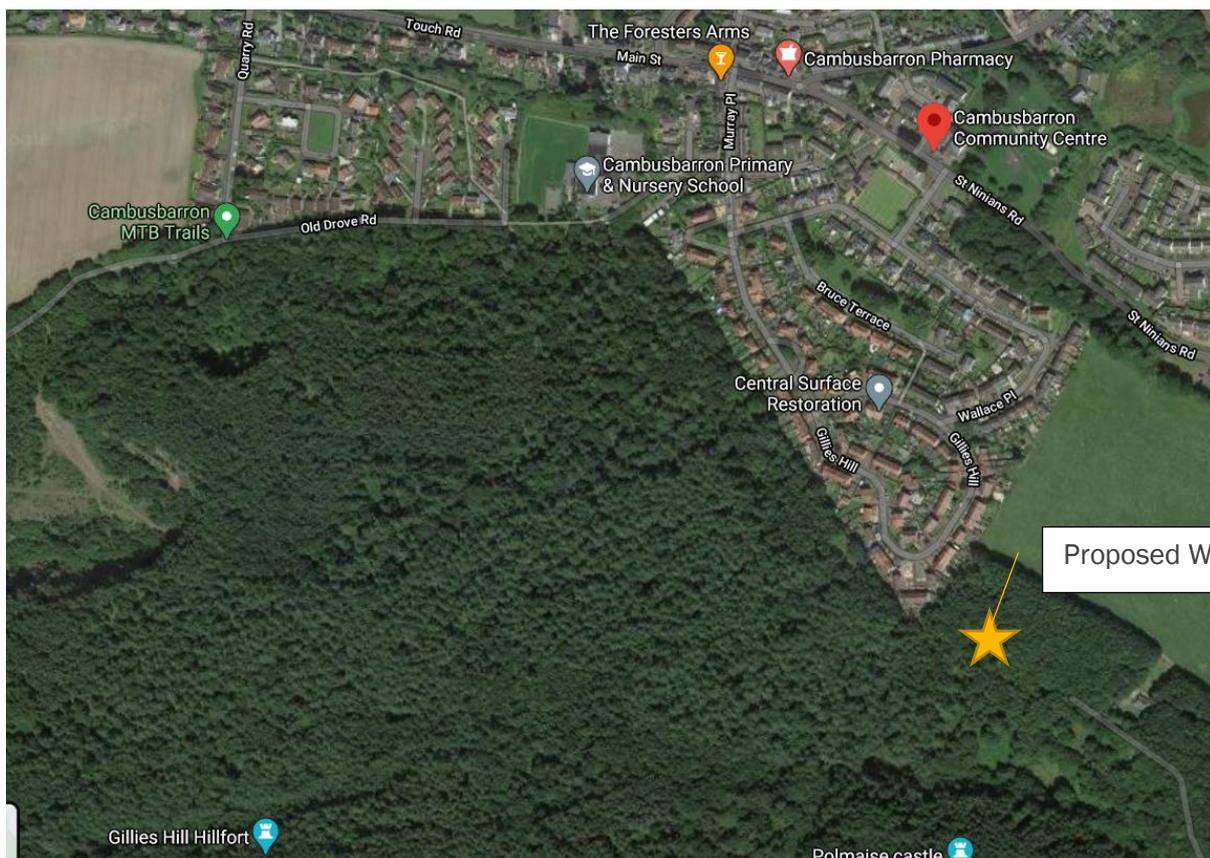


3.3 The Site



This map shows the extent of the wood that is community owned. The map below indicates the approximate area where the woodland nursery will be constructed.

As a part of the project, a technical appraisal was commissioned to assess the practicality of constructing a single story woodland centre to serve the needs of CVN as it develops the delivery of woodland nursery and additional play and learning sessions. In developing



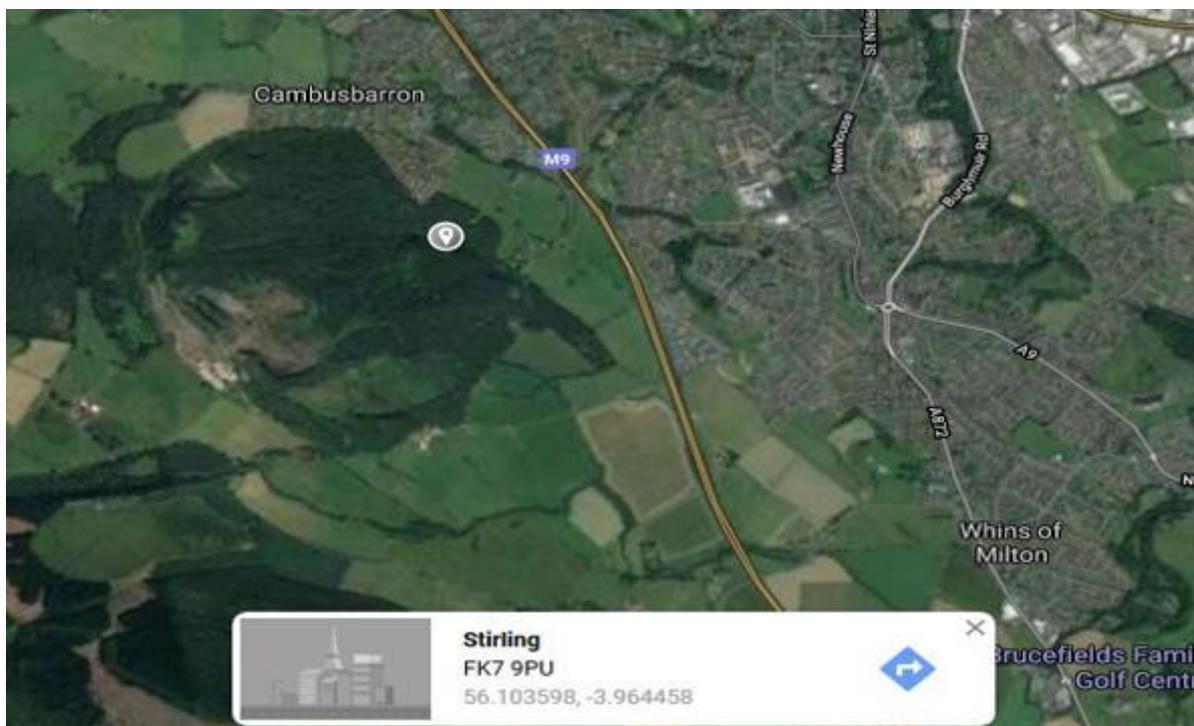
the appraisal, a practical approach was taken to produce a building that is environmentally sympathetic to its surroundings. The brief also considered the use of traditional and locally based skills and locally produced materials and building products to complement simple off site fabrication.



In addition, CVN is passionate about following best practice in the use of sustainable energy and renewable resources to minimise the buildings impact on the environment and to be sensitive to the site.

The technical appraisal considered the selected location to be practical in building terms and well suited for the proposed new building and the activities planned for its use. The location of the proposed building is shown above, it is located west of and adjacent to the existing walled garden within the woodland and can be reached using an existing service road which connects to Polmaise Road. It is understood that CCDT will be improving the service road to facilitate construction access (for construction access it is only necessary to upgrade the road to 'forestry road' standard with a compacted gravel surface). Negotiations will now be required with the CCDT to determine the exact site location.

The proposed location will also offer satisfactory access to incoming services such as electrical power (though off-grid solutions such as local power generation are currently being considered) and water. The local Trust is committed to supplying the site with power. The location also offers good pedestrian access from the nearest housing areas in Cambusbarron into the woodland via



an existing pathway network. Not only is it suitable for the aspirations to operate as a woodland nursery, it is well placed in the village and near Stirling with relatively easy access from the main population centres which might be interested in additional activity.

Based on the current and anticipated future requirements of CVN, the minimal space requirements for 16 children, in line with *Space to Grow* guidance, would be in the region of 100 – 125 sqm. This space includes for toilets, an indoor play/rest area, kitchen and other necessary access and service areas. There would be external sheltered space provided in the final design which would be linked to the building. This would be in the form of a roofed external courtyard space. The proposals within this appraisal provide approximately 125sqm internal floor area.



3.4 A Purpose-Built Facility

The proposed new building will be specifically designed and built with the principles of early years, outdoor play and learning as a focus and is intended to provide cover from adverse weather conditions whilst maximising and enriching the woodland learning experience. It is hoped that a permanent base in the woodland will ensure sessions can be extended allowing for deeper learning opportunities. As well as providing the facilities to enrich the learning experience, it should support the basic day to day requirements of the children and staff including toilet facilities and a kitchen.

When not used as a nursery, CVN want to facilitate partnership and community use as much as possible. The building will also serve as a multi-functional space that can be used by a variety of local groups of all ages.

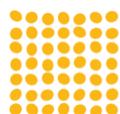
The suggestion is to purchase a bespoke building or adapt a structure that is fabricated off-site and adapt this to the specific needs of the CVN. Not building from scratch with a design team and a main contractor will reduce the cost while facilitating an appropriate building that will be sensitive to the site and part-designed by people involved in CVN.

Considerations for the design of the facilities

A supplier of such a construction will be engaged through a competitive tendering process to get involved in a co-design process with the staff, parents and stakeholders of CVN.

Taking into account national and local policy priorities and needs identified during the research, there are a number of factors and considerations that will be made during more detailed design discussions;

1. The building should enable children to move freely and independently between indoor and outdoor setting. This will not only provide enhanced learning opportunities but will further increase the children's self-reliance and confidence.
2. With the expansion of ELC provision and children spending longer days in nursery, having the option to spend time outside on a daily basis is essential. The ease at which children can move between indoor and outdoor setting is largely reliant on the design of the building, for this reason a bespoke building designed around the outdoor space will make it much easier for staff and children to spend time outdoors.
3. Guidance indicates that staff should have appropriate areas to take breaks away from the children, store their belongings safely and access an office for administrative work. There should also be a separate staff toilet.
4. Security should be considered carefully when designing the facilities. It is crucial that parents and carers feel the children are in a safe and secure environment while attending nursery. Appropriate building and site security should be ensured; security measures may include video entry/intercom system, locked gates in certain areas, CCTV covering external area which should be factored into the costing. However it is vital to point out that security should be sensitively built in while the building and site is as available to the local community as possible.
5. Due to its location within a designated semi natural woodland it is crucial, to both CCDT and Stirling Council that the visual impact of the building is as minimal as possible and blend in well with the woodland surroundings. CCDT should be included in the decision making process where the exterior of the building is concerned.
6. Stirling Council Planning department have expressed a strong preference for limiting car travel to the site and making the building as accessible as possible by foot. The proposed location offers good pedestrian access from the nearest housing areas in Cambusbarron into the woodland via an existing pathway network. This will also facilitate increased use of the woodland by parents and families as they walk their children to and from the nursery. A walking bus or shuttle service with a drop off point near Cambusbarron Primary School may



support parents that have to drop two children off at similar times and limit the need for multiple vehicles to access the woodland area.

The building itself should be fully accessible, not only for the children but for use by the wider community. Stirling Council Planning department have recommended early engagement with Stirling Area Access Panel. The access panel will be able to provide feedback and suggestions regarding specific design elements of a proposal, and highlight any accessibility implications or issues that could be addressed prior to the submission of a planning

3.5 Construction Options

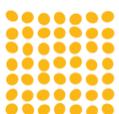
In terms of building methods, it was recommended by the technical advisor that, to minimise impact on the fragile woodland site during the construction phase, maximum use should be made of “Off Site” and modular building methods in order to reduce on site building operations to a few weeks rather than many months.

Parents, carers, staff, children and stakeholders can be involved with the supplier in scoping out the specific nature of the construction which would then be made to order.

In this case, having most of the building constructed off site, then delivered in sections to site, offers major advantages. The off-site work can be completed locally. Reduction of building time on site will reduce the negative impact on the environment and the site location itself, as well as reducing security issues during building. The appraisal also includes “On Site” building options for comparative purposes.

Following an options appraisal the following emerged as the preferred option at this stage, though further scoping work will be required at the next technical stage. It may for example be possible to consider bringing in this off-site construction but using cladding with local timber so there is a combination of pre-fabrication and site sensitive construction.

Preferred Option	
2 x 40’ shipping containers side by side and further 40’ container at right angles giving the required floor area. This construction solution is used for many types of buildings including children’s nurseries. It offers a number of features which suit the CVN project	
Pros	Cons
Minimal foundation required. Off site preparation of containers to allow minimal on site finishing work. Rapid on site progress. Minimal on site impact. Simple to produce a “woodland “ look. Offers excellent security options. Simple and inexpensive to add an upper floor or extend the building in the future.	Initially this solution has an industrial look but suitable external timber finishes would “soften” the look.
Cost Guide	125sqm - £120,000



Getting involved in the design may increase costs but gives CVN the opportunity to commission an innovative space for delivering high quality childcare. Ultimately, it will:

- Be a friendly environment for children to play and learn
- Be connected to the outdoor environment, creating a visual link between learning inside and outside
- Be safe and enclosed
- Be flexible enough to grow as the needs of the organisation grow
- Be eco-friendly

Before commission, more detailed discussion will be undertaken on specific space requirements based on the numbers of children and aspiration for growth as the ultimate size of the building will be determined partly by cost, but largely by the number of children CVN aspires to register and have on site at any one time. Conversations with the Care Inspectorate are ongoing, but it may also be possible to register extra children on the basis that their care will be wholly outdoors (e.g. the rise from 16 to 24 children). These discussions will also affect the amount of space required.

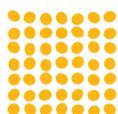
The Care Inspectorate have issued a number of advice documents (e.g. *A Space to Grow*), detailing the best practice in designing spaces for young children. Alongside a design team, CVN will make best use of existing guidance and case studies of spaces that work well.

The next stage of the process is to commission a technical team, potentially an architect led design team with additional budget for site investigations to scope out detailed options for the site. Time will be required to facilitate a co-design process with a design lead (potentially an architect), the client and potentially a competitively tendered preferred supplier.

Next steps

The Cambusbarron Community Fund is viewed as a source of funding for the next steps including;

1. Numbering/tagging the trees
2. Tree survey
3. Topographical survey – to look at ground levels etc
4. Architect to assess the site, choose the best site and set out some drawings of what it would look like (inside serviced space / outside sheltered space / outside non-sheltered space)
5. Utilities map
6. Optional – ground conditions.



3.6 Beneficiaries, Benefits and Outcomes

The core target beneficiaries for this project are ultimately families with young children, but we anticipate wider benefits to employers, and the community as a whole.

Because of the setting, it may be unrealistic to expect this childcare facility to be attractive and convenient for all families. We have, however, made a concerted effort to ensure that it will be as accessible as possible, and undertaken extensive consultation as to the best location for most families.

The chosen location in the Gillies Hill Community Woodland will predominantly be used by families living in the Cambusbarron area. We anticipate some parents and some customers of the learning events may be willing to travel from Stirling or even further afield in the central belt, but core beneficiaries will be local people.

The key challenges locally that such a facility can address were identified during recent research as part of a community action plan. These were confirmed through the specific nursery consultation.

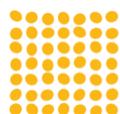
- Cambusbarron is blessed with a beautiful surrounding natural environment and there was wholesale appreciation of this through the consultation process. The community clearly value the green space on their doorstep and want to see more being made of the woodland areas with potential to develop more walking and cycling.
- It is recognised that the population is growing and changing with new housing on the horizon, and Cambusbarron seen as the perfect central Scotland commuter village.
- Cambusbarron faces various level of deprivation. The more deprived areas are located south and north of Birkill Road. These areas are in the middle of the SIMD scale and the domains of deprivation are education, employment and access to services.
- There is a higher population of people aged 0-15 than the Scottish average and similarly there is a higher population of people aged 65+ than the Scottish average.
- 7.2% of children in Cambusbarron live in poverty and 7.4% are in 'out of work' households, both lower than the Scottish average but figures which highlight the economic division within the community.
- Demographics and statistics show a rapidly growing population, thereby increasing the demand for ELC services. CVN is currently registered to provide a service to 16 children. Relocating to a new building in the woodland will enable CVN to grow this number.
- Feedback from the Early Years Officer at Stirling Council indicated that the vast majority of ELC providers in the Stirling Council area are at full capacity, there are no other outdoor or forest ELC providers locally and population is growing.

Outcomes

The following sets out our indicators, against which we will measure if we are achieving our goals;

Children

1. 30 pre-school children per year will improve their confidence, creativity, skills and knowledge through contact with CVN in an outdoor setting
2. 25 primary school aged children will experience active learning which will improve their capacity for the Curriculum for Excellence.



3. 100 children of all ages per year will learn about the environment and bio-diversity and will grow up with an understanding of climate change and environmental responsibility.

Local Families

4. 30 local families will be stronger and more cohesive through contact with the woodland based village nursery

Employment and the Local Economy

5. An estimated 20 jobs will be secured and created directly in the woodland based nursery itself and indirectly by use of local supply chains. We will create seasonal opportunities (perhaps for students) to support summer play schemes.
6. Improved wrap around childcare will allow parents to access work and training opportunities. Flexible childcare for young children will allow parents to return to employment, volunteering or training (if they so choose), reducing financial stress, isolation and mental health problems.
7. Our plan is not just to develop childcare services in line with current need. Owning and operating our own purpose-built woodland based childcare facility (as opposed to operating from within an existing facility that is not fit for purpose) will enable CVN to respond flexibly to ongoing changes in demand. We will remain responsive and relevant while coordinating with statutory services

Environment

8. Our new facility will be designed with the highest standards of environmental sustainability in mind. In consultation with the design team we are exploring options for renewable energy, which will be integral to the project.
9. Through our outdoor education philosophy, the childcare facility will imbue in young children – both locals, and visiting children in the summer – with a love of nature and the great outdoors.
10. The community of Cambusbarron will be a cleaner, safer and better place to live as children exposed to environmental issues will grow into adults who will respect and protect their local environment.



4. Governance and Operational Management

4.1 Governance

Cambusbarron Village Nursery is company limited by guarantee (SC629969) and a Community Interest Company (CIC) registered in 2019. However it has a much longer history and track record having evolved from the village playgroup which operated for over 50 years.

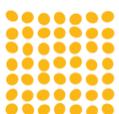
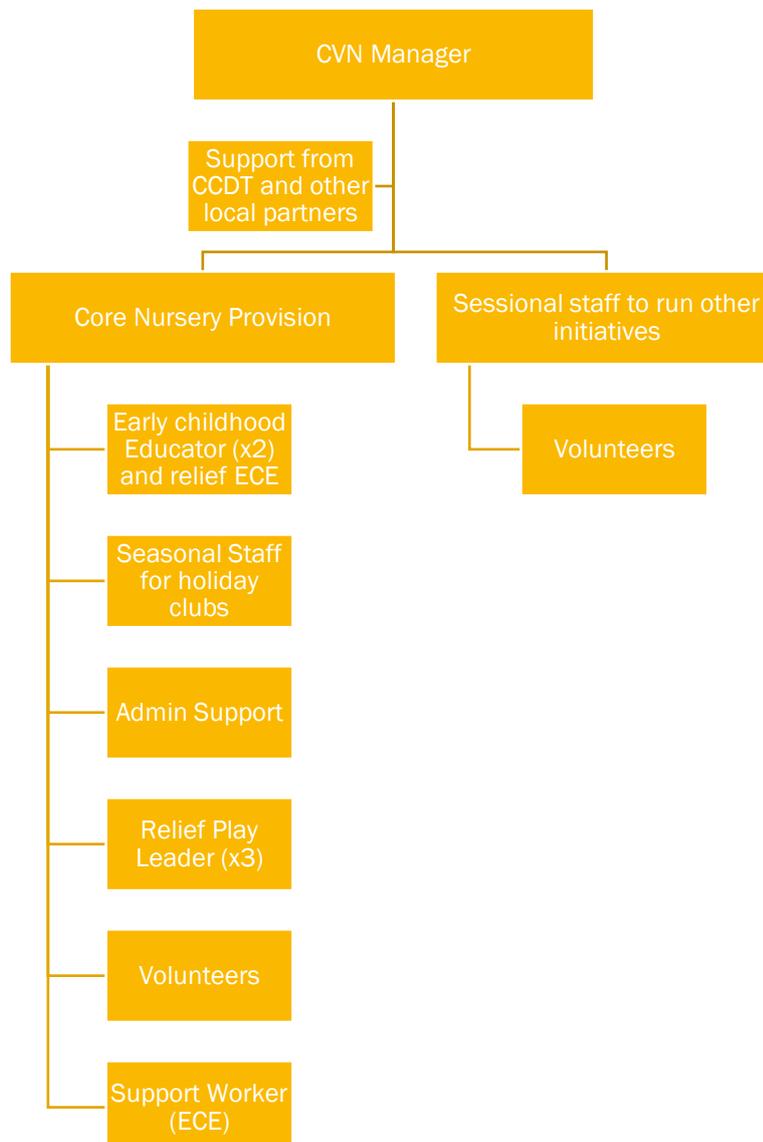
CVN has an asset lock and reinvests any surpluses back into meeting its social aims and objectives.

There are 5 company directors, one of which is the Manager and founding entrepreneur.

Consideration was given to the governance of the new nursery and additional activity. On balance the woodland based nursery can be operated as a cost centre under the core CIC.???

4.2 Staffing

Within the childcare facility, the following staffing structure will be maintained with small extensions to delivery additional activity.



The Care Inspectorate stipulates the following adult:child ratios

- 1:5 for children aged 2-3
- 1:8 for children aged 3 and over

CVN will need to remain flexible about the number of staff required – as the business grows and demand increases, more staff will be needed to meet ratios.

As highlighted by stakeholders and case studies in the Feasibility Study, staffing is a key concern for any childcare business.

4.3 Compliance

CVN is already Care Inspectorate registered and this will continue in the woodland based nursery. Re-registration will be required for the new building.

There is understandably a strong compliance burden for organisations working with children. In order to be registered with the Care Inspectorate, any childcare business needs to meet a set of stringent standards.

In particular, the Care Inspectorate sets out regulations around (among other things) the ratio of adults to children; the number of square meters needed per child; controlling access from the public; preparing food; and the suitability of certain spaces.

In addition, any building used will need to meet all current regulations – fire, health and safety, access etc.

Although the compliance burden is high, early and ongoing conversations with the Care Inspectorate and with the Early Years Team at Stirling Council has been proactive and positive.

4.4 Policies and Procedures

CVN already has a full set of policies developed for the current nursery provision and location. It is anticipated that these will be fully reviewed and revised to meet requirements of this new woodland facility. All childcare businesses are expected to have full and up to date risk assessments that are tailored to the particular site and circumstances. Safeguarding is a priority for all services involved in ELC. CVN's staff are members of the Protection of Vulnerable Groups (PVG) scheme and undergo annual child protection training. .

4.5 Working in Partnership

CVN will work in a close and evolving partnership with a range of agencies to ensure the smooth implementation of this business plan. The following table sets that out;

Agency	Nature of Partnership
Cambusbarron Community Development Trust	Community land owner from who CVN will secure a lease Joint management and marketing of the site to ensure good community benefit Joint site development, potentially in relation to infrastructure. Ensure the facility is of benefit to the wider community and supports the broader aims of woodland community ownership.



Stirling Council Early Learning and Childcare Dept	Negotiation, registration and ensuring a good childcare impact in the region
Cambusbarron Community Out of School club	Close working when CVN extends provision to include after school work. This will be complementary to the offer at the CCOSC.
Greener Cambusbarron	Greener Cambusbarron is a sub-group of the Community Council and they are responsible for the upkeep of the green landscape of Cambusbarron. Possible joint work in looking after the woodland green space immediately at the new nursery
Cambusbarron Community Events group	Cambusbarron Community Events group is made up of local people who volunteer their time to organise a range of community events so there may be opportunities for joint management with the CCDT of woodland events.
Cambusbarron Primary School	Already close working relationships On a strategic level, we will work alongside headteacher and Parents Council to advocate on behalf of young children in Cambusbarron. On a practical level we will work closely with school staff to ensure smooth transitions for young children leaving our care to start primary school. Our after-care provision will work with schools to enable children to be safely collected from school and transferred to our childcare facility.
Inspire Scotland and other ELC providers	Cross referral routes.
Cambusbarron Community Council	Ensure the facility is of benefit to the wider community and supports the broader aims of improving provision and services within the community.

4.6 Monitoring and Evaluation

The Woodland based nursery aims to become a robust, sustainable enterprise with services that achieve or exceed the targets and outcomes set out. CVN is committed to monitoring the progress of the work and to promoting both success and learning.

Outcomes and milestones will be fleshed out in more detail as the project progresses and, once agreed, those milestones and outcomes will be what is monitored against. There will be a clear baseline (see section 3.6) from which we can measure change which is rooted in the evidence of need set out in the research document. The nursery will also monitor for change outwith those outcomes and record any unexpected outcomes, positive and negative.

CVN will monitor its outcomes through regular reports to the board and funders, welcoming input and feedback from staff and families at all levels to encourage continual learning and improvement.

Baseline

The baseline for reporting the evaluation findings will be



- the outcomes set out section 3.6 of this business plan and in the various funding bids which emerge.
- the statistics, with particular reference to local authority statistics changing more slowly over time
- the numbers and kinds of people involved and number and nature of families and children

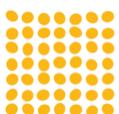
Process

The Manager will produce regular (at least quarterly) monitoring reports and a detailed report annually.

Monitoring reports will be structured such that the Manager can present them to the board, and funders. The reports will outline progress towards each outcome and whether indicators and other measures have been achieved on target, with clear plans to address issues if these are not on track. Actions arising from board meetings will be implemented to improve impact.

Evidence will be sought from the following:

- Recording details of the numbers and nature of children registered and how they are developing
- Recording numbers of families benefiting
- The numbers of parents able to work or take up training opportunities and the long term impact of that
- Impact on the quality of life of children and families in Cambusbarron over time using surveys, interviews, life stories and focus groups



5. Finance: Costs, Funding and Sustainability

5.1 A Financially Sustainable Social Enterprise

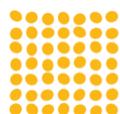
CVN is an experienced and registered early years provider. A key part of our work is ensuring that what we do is financially sustainable long-term. Our vision for our evolution into the woodland base is to continue to be a viable social enterprise that generates sufficient income to cover costs. It will ultimately be able to invest both in its own growth as a business and share profits for the benefit of the wider community.

Nonetheless, we realise that to get a project like this started, significant grant funding will be required for capital costs, transition costs and early working capital. We anticipate that some revenue funding will be needed in the first year of operations, but from there that will phase out leaving behind a fully sustainable organisation.

5.2 Capital Development

The cost estimate for the preferred option are indicative and will need further scoping at the next level. These are industry standard estimates but a bespoke solution will need to be costed at the next stage. This will require additional fees in relation to the following;

Item	Amount
Phase 1 : Lease	
Legal fees	£3,000
Total	£3,000
Phase 2 : Site Development	
Planning, Building Warrant and other fees (estimate)	£4000
Site investigations and reports (ground survey, environmental impact survey, topographical survey etc)	£10,000
Basic Construction	£120,000
Additional elements (unknown but likely to be added in consultation with staff and parents)	£80,000
Contingency (10%)	£20,000
Inflation (currently 5.4%)	£10,800
Landscaping	£50,000
Furniture and equipment	£30,000
Professional fees (circa 12% on construction including contingency and inflation)	£27,696
Total	£341,707
Non-recoverable VAT (see below)	£67,541
Sub-total	£409,248
Revenue Funding	
Contribution to set up costs	£25,000
Branding and Marketing Materials	£10,000
Total	£35,000
Total	£447,248



Costs for erecting a purpose-built facility could be significant. The eventual sum will depend partly on the difficulty of getting services to the site, as well as preparing the ground.

5.3 Funding Strategy

Fund	Details and estimated amount
Regeneration Capital Grant Fund	<p>Minimum £100,000, average grant is £1m. Say £250,000. Bid through Stirling Council.</p> <p>Focus would need to be on the woodland nursery being the catalyst for well-being but also for enabling parents to access work and learning.</p>
Stirling Council	<p>Scottish Government states</p> <p>“Local authorities are responsible for ensuring that funded entitlement is available for all eligible children in their area. We are supporting them to build the capacity needed in their communities to phase in extended entitlement. We have a multi-year capital and revenue funding agreement in place with the Convention of Scottish Local Authorities (COSLA) which is fully funding the expansion in funded entitlement. We have provided councils with capital funding of £476 million to support associated building projects.”</p> <p>Discussions with Stirling Council indicated that this funding was already allocated but further discussion will be had with the Council during the business planning phase.</p>
Robertson Trust (need to focus on poverty and trauma and individuals who are particularly disadvantaged)	<p>Depends on cost of refurb, say £75,000</p> <p>The building must be multi-use so the objective to open this facility up to the community and access inside and outside space is really important to access this funding.</p>
Place based regeneration funding	£275m announced by Scottish Government likely to be funded via initiatives such as Town Centre Fund.
Part of the Infrastructure Investment Plan	Unknown
The Clothworkers Foundation	£35,000
Working within their thematic area of “Disadvantaged Young People”	
Wolfson Foundation though this does not fit with their thematic areas	£50,000
Garfield Weston – fits with Education, Community and Environment strands	Say £50,000
Share offer, loan or community bonds	Say £50,000 of re-payable finance



Cambusbarron Community Fund	Possible to secure strategic funding over £10,000
Climate Action Fund	CVN could be part of a wider place based climate action project. The current priority of this fund is waste management and construction costs are not eligible.
Barrat Housing	Potential planning gain
Cambusbarron Community Fund	Up to £10,000 to scope out the site in more detail.
Target	£500,000

5.4 VAT

The provision of nursery care is VAT exempt and consequently no VAT can be recovered on the costs (unless de minimis), which includes the professional fees and construction and operational costs. Additional activity may provide some complexity and a VAT assessment may be required.

No VAT will be charged on supply so there is no implication on the cash flow.

5.5 Income Generation and Financial Viability

Income is largely generated through selling childcare to families. The proposed pricing structure is detailed below in the cash flow. Parents registering 3-5 year olds (and eligible 2s) with the pre-5 provision will be able to claim their childcare through the 1140 hours scheme. Stirling Council will pay £5.45 per hour per child for up to 1140 hours (pattern of delivery may vary). Outwith these hours parents will be expected to pay in line with normal fees.

The following summary shows the projected growth of the business over its first three years following the move to the woodland site.

This allows for diversification into out of school provision, holiday clubs, special events and the hire of the premises.

Core nursery provision operates 8.30 till 6pm 5 days a week rising slowly to no more than 85% occupancy. Due to the increase in demand and new houses coming to the area, we are confident that we will achieve at or near 100% occupancy but this offers a contingency for the business.

Holiday clubs at Easter, Summer and October are run for around 25 children. Special events are projected to be no more than 2 per month at a suggested donation of £5pp for around 30 people. Finally the hire or space at evenings and weekends never exceeds 20% occupancy.

The growth over time is shown in the summary below and the full cash flow projection can be seen at appendix 1.



Financial Summary			
	Yr1	Yr2	Yr3
Income			
Trading	£161,594	£172,697	£180,507
Trading %	94.17%	100.00%	100.00%
Grants	£10,000	£0	£0
Total Income	£171,594	£172,697	£180,507
Expenditure	£154,786	£163,858	£166,618
Surplus	£16,808	£8,839	£13,889
Reserves / contingency	£16,808	£25,647	£39,537

Second Version

An alternative version has been developed which increases salaries to industry standard and increases staffing numbers as well as viewing working to an 8am to 6pm model. In this scenario, there are health surpluses. See summary below and full alternative version in the appendix.

Financial Summary			
	Yr1	Yr2	Yr3
Income			
Trading	£234,496	£248,439	£260,983
Trading %	95.91%	100.00%	100.00%
Grants	£10,000	£0	£0
Total Income	£244,496	£248,439	£260,983
Expenditure	£223,733	£234,183	£238,350
Surplus	£20,763	£14,256	£22,633
Reserves / contingency	£20,763	£35,019	£57,652

5.6 Marketing and Communications

There are several key routes to communicate with parents:

- Social Media
- Posters and flyers – distributed in community spaces as well as through local schools
- Press Release in local papers
- High profile launch event
- Word of Mouth

Ideally there would be a big marketing push before the nursery in the woodland opens.

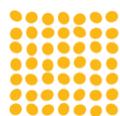
Marketing spending will be dictated by the school calendar – with an advertising push in August before children return to school (for example, to advertise after school care to new P1s) or in preparation for the ELC panel which sits Feb/March. In addition, more budget will be needed in the run up to the holiday clubs to attract parents to book places for their children.

It is clear that places are limited and demand is high so marketing is less of a need than.



5.7 Risk Assessment

Risk	Impact	Probability	Existing Controls	Action Required	Lead Responsibility
Failure to secure capital funding	High	Low to medium	Costs kept as low as possible Current funding strategy High demand for places Strong business plan and good research	Build relationship with larger diverse funders Use of loan finance	Manager
Failure to secure revenue funding	Low	Low	Already a sustainable model Fundraising strategy	Focus on enterprise and income generation beyond childcare Use volunteers Consider other funders Use of crowdfund targeted at parents	Manager
Demand lower than expected after building new facilities	High	Low	Existing customer base and demand high Marketing and Communication strategy in place. Strong engagement with local people New house building will bring new demand	Enhanced promotion and specific marketing materials.	Manager
Loss of Key Personnel, Volunteers and Board Members	High	Low	Staff committed to the vision	Write an accession plan for Manager	Board
Running and maintenance costs higher than expected	Medium	Medium	Cash flow projection and business plan	Further fundraising Savings	Manager



Risk	Impact	Probability	Existing Controls	Action Required	Lead Responsibility
Difficulties recruiting and retaining staff; key members of staff moving on	Medium	Medium	Good salary and terms and conditions	Invest in training and development Good supportive team with clear vision	Manager
Difficulty registering with the care inspectorate	High	Low	Already registered with high scores	On-going discussion	Manager

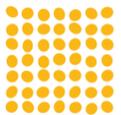


Appendix 1 : Cash Flow

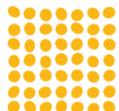
Model 1

The Care Inspectorate stipulates the following adult:child ratios														
·	1:5 for children aged 2-3													
·	1:8 for children aged 3 and over													
1 staff for under threes and 3 staff for over threes														
Allowed up to 29 places														
	Salary	FTE	Pro Rata	NI	Pension (5%)	Total emp costs per individual								
Manager	£25,000.00	1	£25,000.00	£2,137	£1,250	£28,387								
Admin / Finance	£20,000.00	0.5	£10,000	£67	£1,000	£11,067								
Early Childhood Educator	£18,525.00	2	£37,050	£3,800	£926	£41,776	Equivalent of 37.5 hours per week x £9.50 (living wage)							
Play Leader	£18,525.00	2	£37,050	£3,800	£926	£41,776	Equivalent of 37.5 hours per week x £9.50 (living wage)							
Total		5.5	£109,100	£9,803	£4,103	£123,005								

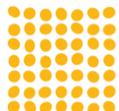




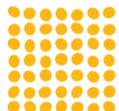
Cash Flow for Cambusbarron Village Nursery Woodland site : Year one														
General notes		Assumptions and notes												
		Financial model starts post woodland build so there is a functioning building fit for purpose												
		Assumption that covid-19 restrictions will be over by April 2022, but this will be dealt with in the risk register												
		2022												
		Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Total
ASSUMPTIONS														
Core Nursery Provision	Weeks per month	Holiday weeks removed												
	Hours per week for funded places	4	4	4	1	2	4	4	4	5	4	4	5	
	Additional purchased hours	30	30	30	30	30	30	30	30	30	30	30	30	30
Includes after school provision	Open 8.30 till 6	17.5	17.5	17.5	17.5	17.5	17.5	17.5	17.5	17.5	17.5	17.5	17.5	17.5
	Growth from 16 currently - mx of indoor and outdoor allows for higher numbers	Number of places (can be more if occupancy rate is not 100%)												
	Eligible/Funded places	29	29	29	29	29	29	29	29	29	29	29	29	29
	Non-eligible / Fee paying	£5.45	£5.45	£5.45	£5.45	£5.45	£5.45	£5.45	£5.45	£5.45	£5.45	£5.45	£5.45	£5.45
	Average funded	£5	£5	£5	£5	£5	£5	£5	£5	£5	£5	£5	£5	£5
	Average fee paying	70%	70%	70%	70%	70%	70%	70%	70%	70%	70%	70%	70%	70%
	Total Occupancy rate	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%
		70%	70%	75%	75%	75%	75%	80%	80%	80%	80%	80%	80%	80%
Holiday Clubs	Number of days	5												
	Cost per day	£45												
	Number of places (no Easter provision in year one)	25												
	Mostly older children so less staff required	25												
Hire of Woodland Nursery space	Evenings and weekends only													
	Hourly rate	£15	£15.00	£15.00	£15.00	£15.00	£15.00	£15.00	£15.00	£15.00	£15.00	£15.00	£15.00	£15.00
	Max hours per week (7pm to 10pm then weekends)	35	35	35	35	35	35	35	35	35	35	35	35	35
	Occupancy rates	Based on affordable community rates - on the basis that there is likely to be limited commercial demand (at least)												
		10%												
		10%												
		10%												
		10%												
		10%												
		15%												
		15%												
		15%												
		20%												
		20%												
		20%												
Events and learning initiatives	Things like edible nature walks, bat walks etc													
	Number of events per month	0	0	1	1	1	1	1	2	2	2	2	2	2
	Attendees per event	30	30	30	30	30	30	30	30	30	30	30	30	30
	Average donation per attendee	Eg, suggested donation per ticket												
	Monthly Income from events	£5.00	£5.00	£5.00	£5.00	£5.00	£5.00	£5.00	£5.00	£5.00	£5.00	£5.00	£5.00	£5.00
	Cost of tutor per event	£75.00	£0.00	£45.00	£45.00	£45.00	£45.00	£45.00	£90.00	£90.00	£90.00	£90.00	£90.00	£90.00
	Direct costs for events	£0.00	£0.00	£45.00	£45.00	£45.00	£45.00	£45.00	£180.00	£180.00	£180.00	£180.00	£180.00	£180.00
	Income from Nursery Provision	£9,719.64	£9,719.64	£10,413.90	£2,603.48	£5,206.95	£10,413.90	£11,108.16	£11,108.16	£13,885.20	£11,108.16	£11,108.16	£13,885.20	£120,280.55
	Income from holiday clubs	£0.00	£0.00	£0.00	£22,500.00	£11,250.00	£0.00	£5,625.00	£0.00	£0.00	£0.00	£0.00	£0.00	£39,375.00
	Hire of community spaces Profit / Loss	£0.00	£52.50	£52.50	£52.50	£52.50	£52.50	£78.75	£78.75	£78.75	£105.00	£105.00	£105.00	£813.75
	Events Profit / Loss	£0.00	£0.00	£105.00	£105.00	£105.00	£105.00	£105.00	£120.00	£120.00	£120.00	£120.00	£120.00	£1,125.00
TOTAL INCOME		£9,719.64	£9,772.14	£10,571.40	£25,260.98	£16,614.45	£10,571.40	£16,916.91	£11,306.91	£14,083.95	£11,333.16	£11,333.16	£14,110.20	£161,594.30
EXPENDITURE	Salaries	See staffing sheet												
	Contingency for sickness and holidays	10%	£1,025	£1,025	£1,025	£1,025	£1,025	£1,025	£1,025	£1,025	£1,025	£1,025	£1,025	£123,005
	Staff training	£200	£200	£200	£200	£200	£200	£200	£200	£200	£200	£200	£200	£2,400
	Snacks per week	£160	£160	£160	£160	£160	£160	£160	£160	£160	£160	£160	£160	£1,920
	Rates	Estimate												
	Water rates (estimate)	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0
	Building maintenance	£100	£100	£100	£100	£100	£100	£100	£100	£100	£100	£100	£100	£1,200
	Gas / Electric	£150	£150	£150	£150	£150	£150	£150	£150	£150	£150	£150	£150	£1,800
	Phone and broadband	£250	£250	£250	£250	£250	£250	£250	£250	£250	£250	£250	£250	£3,000
	Insurance	£75	£75	£75	£75	£75	£75	£75	£75	£75	£75	£75	£75	£900
	Stationery, postage & Printing	£5,000	£25	£25	£25	£25	£25	£25	£25	£25	£25	£25	£25	£5,000
	Marketing (use of social media and core marketing capability)	£25	£25	£25	£25	£25	£25	£25	£25	£25	£25	£25	£25	£300
	Refuse Collection and cleaning materials	£50	£50	£50	£50	£50	£50	£50	£50	£50	£50	£50	£50	£600
	Security alarm and other contracts	£30	£30	£30	£30	£30	£30	£30	£30	£30	£30	£30	£30	£360
	Registration and compliance (eg PRS for events)	£25	£25	£25	£25	£25	£25	£25	£25	£25	£25	£25	£25	£300
	Misc	£500	£100	£100	£100	£100	£100	£100	£100	£100	£100	£100	£100	£500
		£100	£100	£100	£100	£100	£100	£100	£100	£100	£100	£100	£100	£1,200
TOTAL OVERHEADS		£17,940.50	£12,440.50	£12,440.50	£12,440.50	£12,440.50	£12,440.50	£12,440.50	£12,440.50	£12,440.50	£12,440.50	£12,440.50	£12,440.50	£154,786.01
SURPLUS / DEFICIT	With out grants	-£8,220.86	-£2,668.36	-£1,869.10	£12,820.47	£4,173.95	-£1,869.10	£4,476.41	-£1,133.59	£1,643.45	-£1,107.34	-£1,107.34	£1,669.70	£6,808.28
Revenue grants	Small grant for workign capital	£10,000.00												
Cumulative balance	With grants	£1,779.14	-£2,668.36	-£1,869.10	£12,820.47	£4,173.95	-£1,869.10	£4,476.41	-£1,133.59	£1,643.45	-£1,107.34	-£1,107.34	£1,669.70	£16,808.28



Cash Flow for Cambusbarron Village Nursery Woodland site : Year Two																
		Assumptions and notes														
General notes		Financial model starts post woodland build so there is a functioning building fit for purpose Assumption that covid-19 restrictions will be over by April 2022, but this will be dealt with in the risk register														
		2023														
		Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Total		
ASSUMPTIONS																
Core Nursery Provision	Weeks per month	Holiday weeks removed														
	Hours per week for funded places	4	4	4	4	1	2	4	4	4	5	4	4	5		
	Additional purchased hours	30	30	30	30	30	30	30	30	30	30	30	30	30		
Includes after school provision	Open 8.30 till 6	17.5	17.5	17.5	17.5	17.5	17.5	17.5	17.5	17.5	17.5	17.5	17.5	17.5		
	Growth from 16 currently - mx of indoor and outdoor allows for higher numbers	Number of places (can be more if occupancy rate is not 100%)														
	Eligible/Funded places	29	29	29	29	29	29	29	29	29	29	29	29	29		
	Non-eligible / Fee paying	£5.45	£5.45	£5.45	£5.45	£5.45	£5.45	£5.45	£5.45	£5.45	£5.45	£5.45	£5.45	£5.45		
	Average funded	£5	£5	£5	£5	£5	£5	£5	£5	£5	£5	£5	£5	£5		
	Average fee paying	70%	70%	70%	70%	70%	70%	70%	70%	70%	70%	70%	70%	70%		
	Total Occupancy rate	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%		
		80%	80%	80%	80%	80%	80%	80%	80%	80%	80%	80%	80%	80%		
Holiday Clubs	Number of days	5														
	Cost per day	£45														
	Mostly older children so less staff required	Number places														
		25														
Hire of Woodland Nursery space	Evenings and weekends only															
	Hourly rate	£15	£15.00	£15.00	£15.00	£15.00	£15.00	£15.00	£15.00	£15.00	£15.00	£15.00	£15.00	£15.00		
	Max hours per week (7pm to 10pm then weekends)	35														
	Occupancy rates	20%														
Events and learning initiatives	Things like edible nature walks, bat walks etc															
	Number of events per month	Target of 2 max per month														
	Attendees per event	2														
	Average donation per attendee	£5.00														
	Monthly Income from events	£300.00	£300.00	£300.00	£300.00	£300.00	£300.00	£300.00	£300.00	£300.00	£300.00	£300.00	£300.00	£300.00		
	Cost of tutor per event	£75.00														
	Direct costs for events	£150.00	£180.00	£180.00	£180.00	£180.00	£180.00	£180.00	£180.00	£180.00	£180.00	£180.00	£180.00	£180.00		
	Income from Nursery Provision	£11,108.16	£11,108.16	£11,108.16	£2,777.04	£5,554.08	£11,108.16	£11,108.16	£11,108.16	£13,885.20	£11,108.16	£11,108.16	£13,885.20	£124,966.80		
	Income from holiday clubs	£5,625.00	£0.00	£0.00	£22,500.00	£11,250.00	£0.00	£5,625.00	£0.00	£0.00	£0.00	£0.00	£0.00	£45,000.00		
	Hire of community spaces Profit / Loss	£105.00	£105.00	£105.00	£105.00	£105.00	£105.00	£105.00	£105.00	£105.00	£105.00	£105.00	£105.00	£1,260.00		
	Events Profit / Loss	£150.00	£120.00	£120.00	£120.00	£120.00	£120.00	£120.00	£120.00	£120.00	£120.00	£120.00	£120.00	£1,470.00		
TOTAL INCOME		£16,988.16	£11,333.16	£11,333.16	£25,502.04	£17,029.08	£11,333.16	£16,958.16	£11,333.16	£14,110.20	£11,333.16	£11,333.16	£14,110.20	£172,696.80		
EXPENDITURE	Salaries	2% cost of living increase														
	Contingency for sickness and holidays	10%														
	Staff training	As current														
	Snacks per week	£40 per week average														
		Assumes eligibility for Small Business Bonus Scheme. Rateable value not available														
	Rates	£0														
	Water rates (estimate)	£100														
	Building maintenance	£150														
	Gas / Electric	£250														
	Phone and broadband	£75														
	Insurance	£5,000														
	Stationery, postage & Printing	£25														
	Marketing (use of social media and core marketing capability)	£50														
	Refuse Collection and cleaning materials	£30														
	Security alarm and other contracts	£25														
	Registration and compliance (eg PRS for events)	And Care Commission registration (£165)														
	Misc	£100														
	Sinking fund for futur repairs	£500														
	Inflationary increase	2%														
TOTAL OVERHEADS		£18,797.31	£13,187.31	£163,857.74												
SURPLUS / DEFICIT	With out grants	-£1,809.15	-£1,854.15	-£1,854.15	£12,314.73	£3,841.77	-£1,854.15	£3,770.85	-£1,854.15	£922.89	-£1,854.15	-£1,854.15	£922.89	£8,839.06		
Revenue grants	<i>Small grant for workign capital</i>	No start up grant														
Cumulative balance	With grants	-£1,809.15	-£1,854.15	-£1,854.15	£12,314.73	£3,841.77	-£1,854.15	£3,770.85	-£1,854.15	£922.89	-£1,854.15	-£1,854.15	£922.89	£8,839.06		

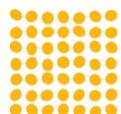


Cash Flow for Cambusbarron Village Nursery Woodland site : Year Three																
General notes		Assumptions and notes														
		Financial model starts post woodland build so there is a functioning building fit for purpose														
		Assumption that covid-19 restrictions will be over by April 2022, but this will be dealt with in the risk register														
		2024														
		Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Total		
ASSUMPTIONS																
Core Nursery Provision	Weeks per month	Holiday weeks removed														
	Hours per week for funded places	6 hours														
Includes after school provision	Additional purchased hours	Open 8.30 till 6														
	Growth from 16 currently - mx of indoor and outdoor allows for higher numbers	Number of places (can be more if occupancy rate is not 100%)														
	Eligible/Funded places	29														
	Non-eligible / Fee paying	29														
	Average funded	70%														
	Average fee paying	30%														
	Total Occupancy rate	85%														
Holiday Clubs	Number of days	5														
	Cost per day	£45														
	Mostly older children so less staff required	Number places														
		25														
Hire of Woodland Nursery space	Evenings and weekends only	Hourly rate														
	Max hours per week (7pm to 10pm then weekends)	£15														
	Occupancy rates	20%														
Events and learning initiatives	Things like edible nature walks, bat walks etc	Number of events per month														
	Attendees per event	2														
	Average donation per attendee	£5.00														
	Monthly Income from events	£300.00														
	Cost of tutor per event	£75.00														
	Direct costs for events	£150.00														
	Income from Nursery Provision	£11,802.42														
	Income from holiday clubs	£5,625.00														
	Hire of community spaces Profit / Loss	£105.00														
	Events Profit / Loss	£150.00														
TOTAL INCOME		£17,682.42	£12,027.42	£12,027.42	£25,675.61	£17,376.21	£12,027.42	£17,652.42	£12,027.42	£14,978.03	£12,027.42	£12,027.42	£14,978.03	£180,507.23		
EXPENDITURE	Salaries	2% cost of living increase														
	Contingency for sickness and holidays	10%														
	Staff training	As current														
	Snacks per week	£40 per week average														
	Rates	Assumes eligibility for Small Business Bonus Scheme. Rateable value not available														
	Water rates (estimate)	Estimate														
	Building maintenance	Total of maintenance and compliance														
	Gas / Electric	Off grid heating system possible														
	Phone and broadband	Estimate														
	Insurance	Estimate														
	Stationery, postage & Printing	Estimate														
	Marketing (use of social media and core marketing capability)	Estimate														
	Refuse Collection and cleaning materials	Estimate														
	Security alarm and other contracts	Estimate														
	Registration and compliance (eg PRS for events)	And Care Commission registration (£165)														
	Misc	Estimate														
	Sinking fund for futur repairs	Estimate														
	Inflationary increase	2%														
TOTAL OVERHEADS		£19,027.33	£13,417.33	£166,617.98												
SURPLUS / DEFICIT	With out grants	-£1,344.91	-£1,389.91	-£1,389.91	£12,258.27	£3,958.88	-£1,389.91	£4,235.09	-£1,389.91	£1,560.69	-£1,389.91	-£1,389.91	£1,560.69	£13,889.25		
Revenue grants	<i>Small grant for workign capital</i>	No start up grant														
Cumulative balance	With grants	-£1,344.91	-£1,389.91	-£1,389.91	£12,258.27	£3,958.88	-£1,389.91	£4,235.09	-£1,389.91	£1,560.69	-£1,389.91	-£1,389.91	£1,560.69	£13,889.25		

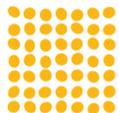


Model 2

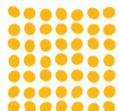
The Care Inspectorate stipulates the following adult:child ratios														
·	1:5 for children aged 2-3													
·	1:8 for children aged 3 and over													
1 staff for under threes and 3 staff for over threes														
Allowed up to 29 places														
	Salary	FTE	Pro Rata	NI	Pension (5%)	Total emp costs per individual								
Manager	£30,000.00	1	£30,000.00	£2,827	£1,500	£34,327								
Admin / Finance	10 hours per month x living wage					£1,368								
Early Childhood Educator	£24,000.00	3	£72,000	£8,623	£1,200	£81,823	Equivalent of 37.5 hours per week x £9.50 (living wage)							
Play Leader	£24,000.00	2.5	£60,000	£6,967	£1,200	£68,167	Equivalent of 37.5 hours per week x £9.50 (living wage)							
Total		6.5	£162,000	£18,416	£3,900	£185,684								



Cash Flow for Cambusbarron Village Nursery Woodland site : Year one															
General notes		Assumptions and notes													
		Financial model starts post woodland build so there is a functioning building fit for purpose													
		Assumption that covid-19 restrictions will be over by April 2022, but this will be dealt with in the risk register													
		2022													
		Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Total	
ASSUMPTIONS															
Core Nursery Provision	Weeks per month	Holiday weeks removed													
	Hours per week for funded places	4	4	4	1	2	4	4	4	5	4	4	5	5	
	8am till 6pm	50	50	50	50	50	50	50	50	50	50	50	50	50	
Includes after school provision	Additional purchased hours	Estimate													
		5	5	5	5	5	5	5	5	5	5	5	5	5	
	Growth from 16 currently - mx of indoor and outdoor allows for higher numbers	Number of places (can be more if occupancy rate is not 100%)													
		29	29	29	29	29	29	29	29	29	29	29	29	29	
	Eligible/Funded places	£5.45	£5.45	£5.45	£5.45	£5.45	£5.45	£5.45	£5.45	£5.45	£5.45	£5.45	£5.45	£5.45	
	Non-eligible / Fee paying	£5	£5	£5	£5	£5	£5	£5	£5	£5	£5	£5	£5	£5	
	Average funded	70%	70%	70%	70%	70%	70%	70%	70%	70%	70%	70%	70%	70%	
	Average fee paying	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	
	Total Occupancy rate	70%	70%	75%	75%	75%	75%	80%	80%	80%	80%	80%	80%	80%	
Holiday Clubs		Number of days													
	Cost per day	5			20	10			5						
	Number of places (no Easter provision in year one)	£45	£45	£45	£45	£45	£45	£45	£45	£45	£45	£45	£45	£45	
	Mostly older children so less staff required	25													
Hire of Woodland Nursery space		Evenings and weekends only													
	Hourly rate	£15	£15.00	£15.00	£15.00	£15.00	£15.00	£15.00	£15.00	£15.00	£15.00	£15.00	£15.00	£15.00	
	Max hours per week (7pm to 10pm then weekends)	35	35	35	35	35	35	35	35	35	35	35	35	35	
	Occupancy rates	Based on affordable community rates - on the basis that there is likely to be limited commercial demand (at least)													
			10%	10%	10%	10%	10%	15%	15%	15%	20%	20%	20%		
Events and learning initiatives		Things like edible nature walks, bat walks etc													
	Number of events per month	0	0	1	1	1	1	1	2	2	2	2	2	2	
	Attendees per event	30	30	30	30	30	30	30	30	30	30	30	30	30	
	Average donation per attendee	Eg, suggested donation per ticket													
	Monthly Income from events	£5.00	£5.00	£5.00	£5.00	£5.00	£5.00	£5.00	£5.00	£5.00	£5.00	£5.00	£5.00	£5.00	
	Cost of tutor per event	£75.00	£0.00	£45.00	£45.00	£45.00	£45.00	£45.00	£45.00	£90.00	£90.00	£90.00	£90.00	£90.00	
	Direct costs for events	£0.00	£0.00	£45.00	£45.00	£45.00	£45.00	£45.00	£180.00	£180.00	£180.00	£180.00	£180.00	£180.00	
	Income from Nursery Provision	£15,610.70	£15,610.70	£16,725.75	£4,181.44	£8,362.88	£16,725.75	£17,840.80	£17,840.80	£22,301.00	£17,840.80	£17,840.80	£22,301.00	£193,182.41	
	Income from holiday clubs	£0.00	£0.00	£22,500.00	£11,250.00	£0.00	£5,625.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£39,375.00	
	Hire of community spaces Profit / Loss	£0.00	£52.50	£52.50	£52.50	£52.50	£52.50	£78.75	£78.75	£78.75	£105.00	£105.00	£105.00	£813.75	
	Events Profit / Loss	£0.00	£0.00	£105.00	£105.00	£105.00	£105.00	£105.00	£120.00	£120.00	£120.00	£120.00	£120.00	£1,125.00	
TOTAL INCOME		£15,610.70	£15,663.20	£16,883.25	£26,838.94	£19,770.38	£16,883.25	£23,649.55	£18,039.55	£22,499.75	£18,065.80	£18,065.80	£22,526.00	£234,496.16	
EXPENDITURE		Salaries													
	See staffing sheet	£15,474	£15,474	£15,474	£15,474	£15,474	£15,474	£15,474	£15,474	£15,474	£15,474	£15,474	£15,474	£15,474	£185,684
	Contingency for sickness and holidays	10%	£1,547	£1,547	£1,547	£1,547	£1,547	£1,547	£1,547	£1,547	£1,547	£1,547	£1,547	£1,547	£18,568
	Staff training	£200	£200	£200	£200	£200	£200	£200	£200	£200	£200	£200	£200	£200	£2,400
	Snacks per week	£160	£160	£160	£160	£160	£160	£160	£160	£160	£160	£160	£160	£160	£1,920
	Rates	Estimate													
	Water rates (estimate)	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0
	Building maintenance	£100	£100	£100	£100	£100	£100	£100	£100	£100	£100	£100	£100	£100	£1,200
	Gas / Electric	£150	£150	£150	£150	£150	£150	£150	£150	£150	£150	£150	£150	£150	£1,800
	Phone and broadband	£250	£250	£250	£250	£250	£250	£250	£250	£250	£250	£250	£250	£250	£3,000
	Insurance	£75	£75	£75	£75	£75	£75	£75	£75	£75	£75	£75	£75	£75	£900
	Stationery, postage & Printing	£5,000	£25	£25	£25	£25	£25	£25	£25	£25	£25	£25	£25	£25	£5,000
	Marketing (use of social media and core marketing capability)	£25	£25	£25	£25	£25	£25	£25	£25	£25	£25	£25	£25	£25	£300
	Refuse Collection and cleaning materials	£50	£50	£50	£50	£50	£50	£50	£50	£50	£50	£50	£50	£50	£600
	Security alarm and other contracts	£30	£30	£30	£30	£30	£30	£30	£30	£30	£30	£30	£30	£30	£360
	Registration and compliance (eg PRS for events)	£25	£25	£25	£25	£25	£25	£25	£25	£25	£25	£25	£25	£25	£300
	Misc	£500	£100	£100	£100	£100	£100	£100	£100	£100	£100	£100	£100	£100	£500
		£100	£100	£100	£100	£100	£100	£100	£100	£100	£100	£100	£100	£100	£1,200
TOTAL OVERHEADS		£23,686.07	£18,186.07	£223,732.81											
SURPLUS / DEFICIT		With out grants													
		-£8,075.37	-£2,522.87	-£1,302.82	£8,652.87	£1,584.31	-£1,302.82	£5,463.48	-£146.52	£4,313.68	-£120.27	-£120.27	£4,339.93	£10,763.35	
Revenue grants		<i>Small grant for workign capital</i>													
		£10,000.00													£10,000.00
Cumulative balance		With grants													
		£1,924.63	-£2,522.87	-£1,302.82	£8,652.87	£1,584.31	-£1,302.82	£5,463.48	-£146.52	£4,313.68	-£120.27	-£120.27	£4,339.93	£20,763.35	



Cash Flow for Cambusbarron Village Nursery Woodland site : Year Two																
		Assumptions and notes														
General notes		Financial model starts post woodland build so there is a functioning building fit for purpose Assumption that covid-19 restrictions will be over by April 2022, but this will be dealt with in the risk register														
		2023														
		Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Total		
ASSUMPTIONS																
Core Nursery Provision	Weeks per month	Holiday weeks removed														
	Hours per week for funded places	4	4	4	4	1	2	4	4	4	5	4	4	5		
	Additional purchased hours	50	50	50	50	50	50	50	50	50	50	50	50	50		
Includes after school provision	Open 8.30 till 6	5	5	5	5	5	5	5	5	5	5	5	5	5		
	Growth from 16 currently - mx of indoor and outdoor allows for higher numbers	Number of places (can be more if occupancy rate is not 100%)														
	Eligible/Funded places	29	29	29	29	29	29	29	29	29	29	29	29	29		
	Non-eligible / Fee paying	£5.45	£5.45	£5.45	£5.45	£5.45	£5.45	£5.45	£5.45	£5.45	£5.45	£5.45	£5.45	£5.45		
	Average funded	£5	£5	£5	£5	£5	£5	£5	£5	£5	£5	£5	£5	£5		
	Average fee paying	70%	70%	70%	70%	70%	70%	70%	70%	70%	70%	70%	70%	70%		
	Total Occupancy rate	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%		
		80%	80%	80%	80%	80%	80%	80%	80%	80%	80%	80%	80%	80%		
Holiday Clubs	Number of days	5														
	Cost per day	£45														
	Mostly older children so less staff required	Number places														
		25														
Hire of Woodland Nursery space	Evenings and weekends only															
	Hourly rate	£15	£15.00	£15.00	£15.00	£15.00	£15.00	£15.00	£15.00	£15.00	£15.00	£15.00	£15.00	£15.00		
	Max hours per week (7pm to 10pm then weekends)	35														
	Occupancy rates	20%														
Events and learning initiatives	Things like edible nature walks, bat walks etc															
	Number of events per month	Target of 2 max per month														
	Attendees per event	2														
	Average donation per attendee	£5.00														
	Monthly Income from events	£300.00	£300.00	£300.00	£300.00	£300.00	£300.00	£300.00	£300.00	£300.00	£300.00	£300.00	£300.00	£300.00		
	Cost of tutor per event	£75.00														
	Direct costs for events	£75.00	£90.00	£90.00	£90.00	£90.00	£90.00	£90.00	£90.00	£90.00	£90.00	£90.00	£90.00	£90.00		
		£150.00	£180.00	£180.00	£180.00	£180.00	£180.00	£180.00	£180.00	£180.00	£180.00	£180.00	£180.00	£180.00		
	Income from Nursery Provision	£17,840.80	£17,840.80	£17,840.80	£4,460.20	£8,920.40	£17,840.80	£17,840.80	£17,840.80	£22,301.00	£17,840.80	£17,840.80	£22,301.00	£200,709.00		
	Income from holiday clubs	£5,625.00	£0.00	£0.00	£22,500.00	£11,250.00	£0.00	£5,625.00	£0.00	£0.00	£0.00	£0.00	£0.00	£45,000.00		
	Hire of community spaces Profit / Loss	£105.00	£105.00	£105.00	£105.00	£105.00	£105.00	£105.00	£105.00	£105.00	£105.00	£105.00	£105.00	£1,260.00		
	Events Profit / Loss	£150.00	£120.00	£1,470.00												
TOTAL INCOME		£23,720.80	£18,065.80	£18,065.80	£27,185.20	£20,395.40	£18,065.80	£23,690.80	£18,065.80	£22,526.00	£18,065.80	£18,065.80	£22,526.00	£248,439.00		
EXPENDITURE	Salaries	2% cost of living increase														
	Contingency for sickness and holidays	10%														
	Staff training	As current														
	Snacks per week	£40 per week average														
		Assumes eligibility for Small Business Bonus Scheme. Rateable value not available														
	Rates	£0														
	Water rates (estimate)	£100														
	Building maintenance	£150														
	Gas / Electric	£250														
	Phone and broadband	£75														
	Insurance	£5,000														
	Stationery, postage & Printing	£25														
	Marketing (use of social media and core marketing capability)	£50														
	Refuse Collection and cleaning materials	£30														
	Security alarm and other contracts	£25														
	Registration and compliance (eg PRS for events)	And Care Commission registration (£165)														
	Misc	£100														
	Sinking fund for futur repairs	£500														
	Inflationary increase	2%														
TOTAL OVERHEADS		£24,657.79	£19,047.79	£234,183.47												
SURPLUS / DEFICIT	With out grants	-£936.99	-£981.99	-£981.99	£8,137.41	£1,347.61	-£981.99	£4,643.01	-£981.99	£3,478.21	-£981.99	-£981.99	£3,478.21	£14,255.53		
Revenue grants	<i>Small grant for workign capital</i>	No start up grant														
Cumulative balance	With grants	-£936.99	-£981.99	-£981.99	£8,137.41	£1,347.61	-£981.99	£4,643.01	-£981.99	£3,478.21	-£981.99	-£981.99	£3,478.21	£14,255.53		



Cash Flow for Cambusbarron Village Nursery Woodland site : Year Three															
		Assumptions and notes													
General notes		Financial model starts post woodland build so there is a functioning building fit for purpose Assumption that covid-19 restrictions will be over by April 2022, but this will be dealt with in the risk register													
		2024													
		Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Total	
ASSUMPTIONS															
Core Nursery Provision	Weeks per month	Holiday weeks removed													
	Hours per week for funded places	4	4	4	4	1	2	4	4	4	5	4	4	5	
	Additional purchased hours	50	50	50	50	50	50	50	50	50	50	50	50	50	
Includes after school provision	Open 8.30 till 6	5	5	5	5	5	5	5	5	5	5	5	5	5	
	Growth from 16 currently - mx of indoor and outdoor allows for higher numbers	Number of places (can be more if occupancy rate is not 100%)													
	Eligible/Funded places	29	29	29	29	29	29	29	29	29	29	29	29	29	
	Non-eligible / Fee paying	£5.45	£5.45	£5.45	£5.45	£5.45	£5.45	£5.45	£5.45	£5.45	£5.45	£5.45	£5.45	£5.45	
	Average funded	£5	£5	£5	£5	£5	£5	£5	£5	£5	£5	£5	£5	£5	
	Average fee paying	70%	70%	70%	70%	70%	70%	70%	70%	70%	70%	70%	70%	70%	
	Total Occupancy rate	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	
		85%	85%	85%	85%	85%	85%	85%	85%	85%	85%	85%	85%	85%	
Holiday Clubs	Number of days	5													
	Cost per day	£45													
	Mostly older children so less staff required	Number places													
		25													
Hire of Woodland Nursery space	Evenings and weekends only														
	Hourly rate	£15	£15.00	£15.00	£15.00	£15.00	£15.00	£15.00	£15.00	£15.00	£15.00	£15.00	£15.00	£15.00	
	Max hours per week (7pm to 10pm then weekends)	35													
	Occupancy rates	20%													
Events and learning initiatives	Things like edible nature walks, bat walks etc														
	Number of events per month	Target of 2 max per month													
	Attendees per event	2													
	Average donation per attendee	£5.00													
	Monthly Income from events	£300.00	£300.00	£300.00	£300.00	£300.00	£300.00	£300.00	£300.00	£300.00	£300.00	£300.00	£300.00	£300.00	
	Cost of tutor per event	£75.00													
	Direct costs for events	£150.00	£180.00	£180.00	£180.00	£180.00	£180.00	£180.00	£180.00	£180.00	£180.00	£180.00	£180.00	£180.00	
	Income from Nursery Provision	£18,955.85	£18,955.85	£18,955.85	£4,738.96	£9,477.93	£18,955.85	£18,955.85	£18,955.85	£23,694.81	£18,955.85	£18,955.85	£23,694.81	£213,253.31	
	Income from holiday clubs	£5,625.00	£0.00	£0.00	£22,500.00	£11,250.00	£0.00	£5,625.00	£0.00	£0.00	£0.00	£0.00	£0.00	£45,000.00	
	Hire of community spaces Profit / Loss	£105.00	£105.00	£105.00	£105.00	£105.00	£105.00	£105.00	£105.00	£105.00	£105.00	£105.00	£105.00	£1,260.00	
	Events Profit / Loss	£150.00	£120.00	£120.00	£120.00	£120.00	£120.00	£120.00	£120.00	£120.00	£120.00	£120.00	£120.00	£1,470.00	
TOTAL INCOME		£24,835.85	£19,180.85	£19,180.85	£27,463.96	£20,952.93	£19,180.85	£24,805.85	£19,180.85	£23,919.81	£19,180.85	£19,180.85	£23,919.81	£260,983.31	
EXPENDITURE	Salaries	2% cost of living increase													
	Contingency for sickness and holidays	10%													
	Staff training	As current													
	Snacks per week	£40 per week average													
		Assumes eligibility for Small Business Bonus Scheme. Rateable value not available													
	Rates	£0													
	Water rates (estimate)	£100													
	Building maintenance	£150													
	Gas / Electric	£250													
	Phone and broadband	£75													
	Insurance	£5,000													
	Stationery, postage & Printing	£25													
	Marketing (use of social media and core marketing capability)	£50													
	Refuse Collection and cleaning materials	£30													
	Security alarm and other contracts	£25													
	Registration and compliance (eg PRS for events)	And Care Commission registration (£165)													
	Misc	£100													
	Sinking fund for futur repairs	£500													
	Inflationary increase	2%													
TOTAL OVERHEADS		£25,005.02	£19,395.02	£238,350.23											
SURPLUS / DEFICIT	With out grants	-£169.17	-£214.17	-£214.17	£8,068.94	£1,557.91	-£214.17	£5,410.83	-£214.17	£4,524.79	-£214.17	-£214.17	£4,524.79	£22,633.09	
Revenue grants	<i>Small grant for workign capital</i>	No start up grant													
Cumulative balance	With grants	-£169.17	-£214.17	-£214.17	£8,068.94	£1,557.91	-£214.17	£5,410.83	-£214.17	£4,524.79	-£214.17	-£214.17	£4,524.79	£22,633.09	

